



**California Board of Accountancy**  
 2450 Venture Oaks Way, Suite 300  
 Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: [www.cba.ca.gov](http://www.cba.ca.gov)



## RESTORATION From RETIRED to ACTIVE License Status Prior to Renewal

To begin the process of having your license restored from a retired status to active status, you may use the attached *Application Requesting Restoration to Active Status Prior to Renewal* or in the alternative, a written submission requesting restoration to active status. A written submission must include all the requested information listed on the application. The application or alternative written submission request may be mailed directly to the California Board of Accountancy (CBA) at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. The address of record and business phone number is a matter of public record and may be released to any person on request. It is recommended that you maintain a copy of this application or your written submission for your records.

You may not practice public accountancy until the CBA approves your application for restoration of your license to an active status. Provided you meet all minimum requirements to have your license restored to an active status, you will receive a pocket identification card showing an active status approximately three weeks after restoration of your license. Your license expiration date will remain the same.

### REQUIREMENTS FOR RETIRED STATUS LICENSE RESTORATION

Pursuant to section 15.3(b) of the CBA Regulations, you may restore your retired status license to an active status prior to your next renewal. In order to restore your license to active status, you must fulfill the following requirements:

- Submit the completed *Application Requesting Restoration to Active Status Prior to Renewal* or alternatively, a written submission requesting restoration to active status.
- Remit the restoration fee of \$50 to the CBA via a money order, cashier's check, or personal check drawn on a U.S. bank.
- Within the 24-month period prior to restoring to an active status, complete 80 hours of continuing education (CE), including the following:
  - A minimum of 20 hours completed within the one-year period immediately preceding restoration to an active status, including 12 hours in technical subject matter.
  - Four hours of ethics education.
  - A two-hour Board-approved Regulatory Review course if more than six years have lapsed since you last completed a Board-approved Regulatory Review course.
  - If subject to the Government Auditing or Accounting and Auditing (A&A) CE requirement, as described in sections 87(c) and 87(d) of the CBA Regulations, complete 24 hours of CE as described in those sections.
    - If subject to this requirement, complete four hours of Fraud CE specifically related to the prevention, detection, and/or reporting of fraud affecting financial statements in addition to the 24-hour requirement, as described in section 87(f) of the CBA Regulations.
  - If subject to the Preparation Engagement CE requirement, as described in section 87(e) of the CBA Regulations, complete eight hours of CE as described in that section.
    - If subject to this requirement, complete four hours of Fraud CE specifically related to the prevention, detection, and/or reporting of fraud affecting financial statements in addition to the eight-hour requirement, as described in section 87(f) of the CBA Regulations.

- The remaining hours may be completed in qualifying technical or non-technical subject matter of your choosing, so long as a minimum of 40 hours are completed in technical subject matter.

### **FINGERPRINT REQUIREMENT**

Section 37.5 of the CBA Regulations requires, as a condition of license renewal, criminal background checks for all licensees who have either not been previously fingerprinted as a condition of licensure or for whom no record of the licensee's fingerprints exists within the Department of Justice's criminal offender record identification database. The CBA shall not restore a license to active status from retired status until the licensee has complied with this requirement. Therefore, if you are subject to the fingerprint requirement and your most recent license renewal occurred between December 31, 2013 and the date you submit a restoration request, you must submit fingerprints and successfully complete a state and federal background search as a condition of restoration.

If you are unsure whether you are subject to this requirement and/or need the necessary fingerprint forms, please contact the License Renewal and Continuing Competency Unit by telephone at (916) 561-1702 or by email at [renewalinfo@cba.ca.gov](mailto:renewalinfo@cba.ca.gov). Additional information regarding this requirement can be found in the fingerprint FAQ's on the CBA website at <http://www.dca.ca.gov/cba/licensees/fingerprint-faqs.shtml>.

### **CE REQUIREMENTS FOLLOWING RESTORATION TO ACTIVE STATUS FROM RETIRED STATUS**

You must complete 20 hours of CE for each full six-month period from the date of license restoration to the next license expiration date in order to fulfill the CE requirement for active status license renewal. If the time period between the date of license restoration and the next license expiration date is less than six full months, no CE is required for the next license renewal.

A licensee subject to the A&A or Government Auditing CE requirement must complete six hours of A&A or Government Auditing CE as part of each 20 hours of CE for each full six-month period. A licensee subject to less than 24 hours of A&A or Governmental Auditing CE will not be required to complete four hours of fraud CE for the next license renewal.

A licensee subject to the Preparation Engagement CE requirement must complete two hours of Preparation Engagement CE as part of each 20 hours of CE for each full six-month period. A licensee subject to less than eight hours of Preparation Engagement CE will not be required to complete four hours of fraud CE for the next license renewal.

If after restoring to an active license status, you allow your license to expire and go delinquent, you will be required to complete an additional 20 hours of CE for each full six-month period from the date of license expiration through the date the licensee applied for license renewal, up to the maximum of 80 hours of CE. If less than six full months have passed between the date the license expired and the date the licensee applied for license renewal, no additional CE is required.



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**APPLICATION  
 REQUESTING RESTORATION TO ACTIVE STATUS  
 PRIOR TO RENEWAL  
 RESTORATION FEE \$50**

This form is being provided for your convenience. Other forms of written notice may be accepted by the CBA.

**OFFICE USE ONLY**

EFFECTIVE DATE OF ACTIVE STATUS	80 HRS COMPLETED	MINIMUM YEARLY CE COMPLETED	REG REVIEW COMPLETED (If required)	A&A/GOV'T COMPLETED (If required)	PREPARATION ENGAGEMENT CE (if required)	FINGERPRINT COMPLETED (if required)
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NAME	LICENSE NUMBER	EXPIRATION DATE
ADDRESS OF RECORD	BUSINESS PHONE NUMBER	
CITY, STATE, ZIP	HOME/CELL PHONE NUMBER	

Section 37.5 of the CBA Regulations requires, as a condition of renewal, criminal background checks for all licensees who have either not been previously fingerprinted as a condition of licensure or for whom no electronic record of the licensee’s fingerprints exist within the Department of Justice’s criminal offender record identification database. The CBA shall not restore a license to active status until the licensee has complied with this requirement. Therefore, if you are subject to the fingerprint requirement and your most recent license renewal occurred between December 31, 2013 and the date you submit a restoration request, you must submit fingerprints and successfully complete a state and federal background search as a condition of restoration.

If you are unsure whether you are subject to this requirement and/or or need the necessary fingerprint forms, please contact the License Renewal and Continuing Competency Unit by telephone at (916) 561-1702 or by e-mail at [renewalinfo@cba.ca.gov](mailto:renewalinfo@cba.ca.gov).

Did you complete the required total number of continuing education hours, including all required subject areas, to restore to an active status?  YES  NO

<b>CONTINUING EDUCATION REPORTING WORKSHEET FOR LICENSE RESTORATION</b>						
COURSE TITLE (For clarity, please avoid abbreviations)	SUBJECT CODE	(✓) CLAIMED AS GOV'T CE	DATE(S) COMPLETED (Course must be completed to list) (MM/DD/YYYY)	HOURS CLAIMED	NAME OF PROVIDER	METHOD OF PRESENTATION
Board-approved Regulatory Review course: COURSE TITLE: _____ APPROVAL NUMBER: _____	<b>R</b>					



**Collection and Use of Personal Information**

The California Board of Accountancy (CBA) of the Department of Consumer Affairs (DCA) collects the personal information requested on this form as authorized by Business and Professions Code sections 5010 and 5070.1, and Title 16 California Code of Regulations sections 15.3 and 37.5. The CBA uses this information principally to identify and evaluate applicants for licensure, issue and renew licenses, enforce licensing standards set by law and regulation. The information may be provided to other governmental agencies, or in response to a court order, subpoena, or public records request.

**Providing Personal Information is Voluntary**

You do not have to use this form to renew or restore your license to active status, other forms of written notice meeting the requirements of 16 CCR sections 15.2, 15.3 and 37.5 will be accepted. However, if you do elect to use this form, the California Board of Accountancy (CBA) will need you to provide the information requested or the CBA may not be able to contact you or, process your application or your written request for renewal.

**Access to Personal Information**

You may review the records maintained by the CBA that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

**Possible Disclosure of Personal Information**

We make every effort to protect the personal information you provide us. The information you provide, however, may be disclosed in the following circumstances:

- In response to a Public Records Act request (Government Code section 6250 and following), as allowed by the Information Practices Act (Civil Code section 1798 and following);
- To another government agency as required by State or Federal law; or,
- In response to a court or administrative order, a subpoena, or a search warrant.

**Contact Information**

For questions about this notice or access to your records, you may contact the CBA's Licensing Manager at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833 or (916) 263-3680. For questions about the Privacy Policy, you may contact the DCA at 1625 North Market Boulevard, Sacramento, CA 95834, by phone at (800) 952-5210, or by e-mail at [dca@dca.ca.gov](mailto:dca@dca.ca.gov).