



New Jersey Office of the Attorney General

Division of Consumer Affairs
New Jersey State Board of Accountancy
124 Halsey Street, 6th Floor, P.O. Box 45000
Newark, New Jersey 07101
(973) 504-6380



Changing To Inactive Status

Pursuant to N.J.A.C. 13:29-1.7(c), a licensee may choose to change to inactive status. A licensee electing inactive status shall not engage in the practice of accountancy, registered municipal accounting, or public school accounting, as applicable, or hold himself or herself out as eligible to engage in the practice of accountancy, registered municipal accounting, or public school accounting, as applicable, in New Jersey, until such time as the license is returned to active status.

A licensee choosing inactive status shall have the option of choosing either **inactive paid** or **inactive unpaid** status. A licensee electing inactive paid status is entitled to obtain all printed information disseminated by the Board to all active licensees. Inactive paid status is renewable at the end of each triennial licensure period. A licensee choosing inactive unpaid status is not required to pay the inactive renewal fee and shall not receive printed information disseminated by the Board to active licensees. A licensee choosing inactive paid or unpaid status shall not engage in the practice of accountancy, registered municipal accounting, or public school accounting, as applicable, in New Jersey, until such time as the license is returned to active status.

A licensee who has elected inactive status shall not use, in any form, the title or designation of certified public accountant, public accountant, accountant, auditor, or registered municipal accountant, as applicable, or any other title or designation that implies that the person holds a valid, active license from the Board. Inactive licensees may use such titles or designations provided the titles or designations contain the word inactive.

A holder of a license as a Public School Accountant or Registered Municipal Accountant who elects to place the qualifying license (for example, Certified Public Accountant or Public Accountant license) in inactive status, shall also elect inactive status for his or her Public School Accountant and/or Registered Municipal Accountant license, as applicable.

Pursuant to N.J.S.A. 45:2B-44, you are engaged in the “practice of public accountancy” if you perform or offer to perform any of the following as a licensee:

- a. attest services for a client or potential client,
- b. a compilation of a financial statement to be performed in accordance with SSARS,
- c. management advisory services,
- d. financial advisory services,
- e. consulting services,
- f. the preparation of tax returns, and/or
- g. the furnishing of advice on tax matters.

Submit to the New Jersey State Board of Accountancy

A signed letter requesting a change to either inactive paid or inactive unpaid status and attesting that you will not engage in the practice of accounting for which you need an active license in New Jersey during the period that your New Jersey license is inactive.

Mailing address

NJ State Board of Accountancy
P.O. Box 45000
Newark, NJ 07101

Street address

NJ State Board of Accountancy
124 Halsey Street, 6th Floor
Newark, NJ 07102

Fax number

NJ State Board of Accountancy
(973) 648-2855

Email Address

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