

INSTRUCTIONS FOR APPLYING FOR A CHANGE OF CERTIFICATE STATUS

Individuals seeking a change in certificate status, either to or from inactive/retired, must submit an application and \$50 application fee.

Active to Inactive Requirements:

- Any person wishing to move from active status to inactive/retired status must hold a current license in good standing (not expired or in disciplinary proceedings).
- Complete change of status application with Change of Status Fee of \$50.00 – personal check or money order only, made payable to the New Mexico Public Accountancy Board
- Changing a license status from active to inactive still requires the licensee to complete and submit a renewal application and pay the renewal fee each year. If a licensee is 70 years of age or older the renewal fee is waived, however the licensee is still required to complete and submit the online renewal application.

Inactive to Active Requirements:

- Report of Continuing Professional Education- CPE requirement of 40 hours for each year the license was inactive, for a maximum of 200 hours. If the license was inactive for more than three years, at least 120 of the hours must have been earned within the preceding 36 months, and at least four (4) of these hours must be in ethics.
- Documentation of CPE Hours Completed – certificates of course completion must accompany the CPE Report Form if moving from *inactive/retired* status to *active* status.
- Complete change of status application with Change of Status Fee of \$50.00 – personal check or money order only, made payable to the New Mexico Public Accountancy Board
- A licensee who has been in “inactive” status for five (5) or more years and is applying to be put in “active” status must have their Change of Status Application approved by the Board.

Mail to: New Mexico Public Accountancy Board
5500 San Antonio Blvd NE Suite A.
Albuquerque, NM 87109

This application type is not available online at this time.



APPLICATION FOR CHANGE OF CERTIFICATE STATUS

Please check the appropriate box and answer the questions below:

I request **inactive/retired** status. I do not provide services for compensation and will place the word “inactive” or “retired” adjacent to any use of my New Mexico CPA designation. Retired can only be used for individuals who are 55+ years of age.

My continuing professional education (CPE) is current for the most recent three-year reporting cycle. I hereby request an exemption from the CPE requirement for future renewals.

I request **active** certificate status, this may require board approval if the license has been inactive for five or more years.

I have complied with the Board rules governing continuing professional education and am submitting a Report of Continuing Professional Education Form and documented evidence of CPE completion with this application.

I understand submission of this application does not guarantee my license status will be changed and may be subject to Board approval.

Briefly describe circumstances of your change in certificate status:

New Mexico Certificate Number _____

Last Name First Name MI Other Name(s) Used

Date of Birth (MM/DD/YYYY) Cell Telephone Number

Residence Address

Street or P.O. Box City State Zip Code

Personal Email Address-



PROFESSIONAL FITNESS

Answer each question. If you answer “yes” to any question, provide a complete descriptive narrative on a separate sheet of paper.

YES NO

	Have you ever lost the authorization to practice before the SEC, the PCAOB, the IRS, or another state board of accountancy, or a federal or state taxing, insurance or securities regulatory authority, or a foreign authority or credentialing body that regulates the practice of accountancy?
	If Yes to Q. 1, were the circumstances of the loss of authorization to practice before any federal agency due to revocation or suspension for disciplinary reasons by the SEC, the PCAOB, the IRS, or another state board of accountancy, or a federal or state taxing, insurance or securities regulatory authority, or a foreign authority or credentialing body that regulates the practice of accountancy?
	If Yes to Q. 1, was the permit/certificate canceled, revoked, suspended for your decision not to renew?
	Have you ever participated in any conduct reflecting adversely upon the applicant's or licensee's fitness to engage in practice?
	Have you engaged in dishonesty, fraudulent or grossly negligent acts while practicing public accountancy?
	Have you engaged in dishonesty, fraudulent or grossly negligent acts while filing your own federal, state, local, or other income tax returns?
	Have you engaged in dishonesty, fraudulent or grossly negligent acts while filing a client or anyone else's federal, state, local, or other income tax returns?

INACTIVE LICENSEES ONLY:

Date you last held an active, unrestricted New Mexico CPA certificate _____

Date of re-entry into active, unrestricted New Mexico CPA certificate status _____

OATH

I, _____, swear or affirm under the penalty of perjury that all information submitted in this application is true, correct, and complete to the best of my knowledge, information, and belief. I understand that any material misrepresentation or material omission of fact in this application is grounds for denial, suspension, or revocation of the CPA license that I am seeking. I also agree to comply with the 1999 New Mexico Accountancy Act and the current governing Board rules. I also understand that fingerprints will be used to check my criminal history records with the Federal Bureau of Investigation (FBI) and the New Mexico Department of Public Safety (NMDPS). I understand that I may obtain a change, correction or an update to FBI records pursuant to Title 28 C.F.R. Section 16.34 and that those procedures will be provided upon my request.

Signature _____

Date _____