

(B) PRACTICE PROHIBITED.

A LICENSEE ON INACTIVE STATUS MAY NOT PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE.

(C) EXPIRATION AND RENEWAL OF INACTIVE STATUS.

(1) UNLESS THE INDIVIDUAL APPLIES FOR ANOTHER 2-YEAR TERM AS PROVIDED IN THIS SECTION, AN INDIVIDUAL ON INACTIVE STATUS LOSES THAT STATUS ON THE 1ST DECEMBER 31 THAT COMES:

(I) AFTER THE INACTIVE STATUS REGISTRATION CERTIFICATE IS ISSUED TO THE LICENSEE; AND

(II) IN AN EVEN-NUMBERED YEAR.

(2) AT LEAST 1 MONTH BEFORE THE INACTIVE STATUS OF AN INDIVIDUAL EXPIRES, THE BOARD SHALL SEND TO THE INDIVIDUAL, BY FIRST CLASS MAIL TO THE LAST KNOWN ADDRESS OF THE INDIVIDUAL, A RENEWAL APPLICATION FORM AND A NOTICE THAT STATES:

(I) THE DATE ON WHICH THE INACTIVE STATUS EXPIRES;

(II) THE DATE BY WHICH THE BOARD MUST RECEIVE THE RENEWAL APPLICATION FOR THE RENEWAL TO BE MAILED BEFORE THE INACTIVE STATUS EXPIRES; AND

(III) THE AMOUNT OF THE RENEWAL FEE.

(3) BEFORE THE INACTIVE STATUS EXPIRES, THE LICENSEE PERIODICALLY MAY RENEW IT FOR AN ADDITIONAL 2-YEAR TERM, IF THE LICENSEE:

(I) OTHERWISE IS ENTITLED TO BE PLACED ON INACTIVE STATUS;

(II) PAYS TO THE BOARD A RENEWAL FEE NOT EXCEEDING \$40, AS SET BY THE BOARD; AND

(III) SUBMITS TO THE BOARD A RENEWAL APPLICATION ON THE FORM THAT THE BOARD PROVIDES.

(4) THE BOARD SHALL RENEW THE INACTIVE STATUS OF EACH LICENSEE WHO MEETS THE REQUIREMENT OF THIS SUBSECTION.

(D) REACTIVATION.

THE BOARD SHALL REACTIVATE THE LICENSE OF AN INDIVIDUAL WHO IS ON INACTIVE STATUS, IF THE INDIVIDUAL:

(1) COMPLIES WITH THE CONTINUING EDUCATION REQUIREMENTS ESTABLISHED BY THE BOARD FOR THIS PURPOSE;