**Section 1420.60 Restoration**

a) A person seeking restoration of a license as a registered CPA that has been expired or been placed on inactive status for 5 years or more shall submit:

1) A completed and signed application for restoration on forms provided by the Division; and

2) The required fee set forth in Section 1420.40.

b) A person seeking restoration of a license as a licensed CPA that has been expired or been placed on inactive status for 5 years or more shall submit:

1) A completed and signed application on forms provided by the Division;

2) The required fee set forth in Section 1420.40;

3) Proof of completion of required CPE set forth in Section 1420.70 in the 3 years immediately preceding the application for restoration; and

4) One of the following:

A) Verification of employment completed by an employer, co-worker or client;

B) Verification of employment and certification of licensure from the licensing authority, stating the dates of licensure and whether the records of the licensing authority contain any record of disciplinary action taken or pending;

C) Verification of employment attesting to the applicant's performance of accountancy activities in a jurisdiction where licensure is not required;

D) An affidavit attesting to military service as provided in Section 17.1 of the Act; or

E) Other proof acceptable to the Division of the applicant's fitness to have the license restored.

c) A person seeking restoration of a license that has been expired or been placed on inactive status for less than 5 years shall have the license restored upon payment of the required fee set forth in Section 1420.40. A licensed CPA must also submit proof of completion of required CPE set forth in Section 1420.70. The CPE hours must have been obtained within the 3 years immediately preceding the application for restoration. However, any licensee whose license expired while in military service set forth in Section 17.1 of the Act shall be excused from the payment of any lapsed renewal fees if the application for restoration is made within 2 years after honorable discharge from military service.

d) Any person seeking restoration of a license within 2 years after honorable discharge from military service as set forth in Section 17.1 of the Act will be required to pay only the current renewal fee and will not be required to submit proof of meeting the CPE requirements set forth in Section 1420.70.

e) When the accuracy of any submitted documentation or the relevance or sufficiency of the course work or experience is questioned by the Division because of lack of information, discrepancies, conflicts in information, or a need for clarification, the licensee seeking restoration of a license will be requested to provide information as may be necessary.

(Source: Amended at 44 Ill. Reg. 184, effective January 3, 2020)