

**Adopt Plc 314 to read as follows:**

PART Plc 314 RETIRED STATUS

Plc 314.01 Applications for Retired Status for Accountants.

(a) An applicant for retired status shall submit by using the portal available via www.oplc.nh.gov, or at the mailing address specified in Plc 103.03, a completed application on a form provided by the office, which shall include:

- (1) The applicant’s full legal name;
- (2) The applicant’s current mailing address, email address, and telephone number;
- (3) A statement affirming that the applicant is 55 years of age or older at the time this application is submitted;
- (4) A statement affirming that the applicant currently holds or has previously held a certificate as a certified public accountant in New Hampshire;
- (5) An affirmation that the applicant was certified in good standing at the time the applicant last held a license under RSA 309-B;
- (6) A declaration that the applicant is not practicing public accounting in any jurisdiction and requests that their license is placed honorific retired status; and
- (7) The applicant’s signature and date, certifying that all information provided is true and complete.

(b) The applicant shall pay the fee required by Plc 1002.01.

**Appendix A: State Statutes Implemented**

<b>Rule</b>	<b>State Statute(s) Implemented</b>
Plc 314.01	RSA 309-B:7-a; RSA 310:6, I

**Appendix B: Statutory Provisions**

**309-B:7-a Retired Status. –**

I. The office of professional licensure and certification shall grant retired status to a person who meets the following criteria:

- (a) Is 55 years of age or older at the time of application;
- (b) Has currently or has previously held a certificate as a certified public accountant in New Hampshire;
- (c) Declares that he or she is not practicing public accounting in any jurisdiction;
- (d) Was certified in good standing at the time the person last held a license under this chapter;

and

(e) Applies for retired status on a form provided by the office.

II. Retired status is an honorific status. A person granted retired status shall not perform or offer to perform services for which a license, certificate, or permit is required under this chapter.

III. The office shall issue to a person granted retired status a certificate stating that retired status has been granted.

IV. An individual granted retired status may represent themselves as retired by placing the word "retired" or abbreviation adjacent to their CPA title or PA title on any business card, letterhead, or any other document or device, with the exception of their CPA certificate or PA registration, on which their CPA or PA title appears, but shall not represent themselves or allow themselves to be represented to the public as a current practicing CPA or PA.

V. An individual granted retired status is not required to comply with the continuing education requirements to maintain such status.

VI. An individual granted retired status is not required to renew registration or pay renewal fees to maintain retired status.

VII. The office shall change a license status from retired to active or inactive if a person with retired status requests a status change and meets requirements for licensure, including continuing education requirements.

**Source.** 2025, 11:1, eff. July 7, 2025.