**Section 1420.85 Inactive Status**

a) A licensed or registered CPA who notifies the Division, on forms provided by the Department, may place the license or registration on inactive status and shall be excused from paying renewal fees until he or she notifies the Department in writing of the intention to resume active practice under the restoration provisions in Section 1420.60.

b) Any person violating Section 17.2(d), (e) or (f) of the Act shall be considered to be practicing without a license or registration and shall be subject to the disciplinary provisions of the Act.

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