

193A—5.2 (542) Renewal of license that expires on or before June 30, 2010.

5.2(1) To maintain the certified public accountant certificate granted by the board under Iowa Code section 542.6 or 542.19 or the license to practice as a licensed public accountant granted under Iowa Code section 542.8, certificates and licenses shall be renewed biennially.

5.2(2) Licensees whose last names begin with A through K will renew in even-numbered years. Licensees whose last names begin with L through Z will renew in odd-numbered years.

5.2(3) The renewal of certificates and licenses, as required by Iowa Code sections 542.6 and 542.8, shall be on the basis of a biennial expiration date of June 30, and shall be completed upon forms that may be obtained from the board office or on the board's Web site, or through electronic on-line renewal. A biennial renewal fee will be charged.

[ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 8691B, IAB 4/21/10, effective 3/26/10]