

**193A—5.2 (542) Renewal of license that expires on or before June 30, 2009.**

**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]