**Section 1420.80 Renewals**

a) Individuals

Every license issued to an individual under the Act shall expire on September 30 every 3 years. The holder of a license may renew the license during the 2 months preceding the expiration date by submitting the fee required by Section 1420.40 and meeting the CPE requirements set forth in Section 1420.70.

b) CPA Firms

Every license for a CPA firm shall expire on November 30 every 3 years. CPA firms may renew their license during the 2 months preceding the expiration date by submitting the fee required by Section 1420.40, notification of any change in members residing in Illinois, and verification that the CPA firm continues to meet the qualifications set forth in Section 14 of the Act.

c) CPE Sponsors

Every license for a CPE sponsor shall expire on December 31 every year. CPE sponsors may renew their license during the 2 months preceding the expiration date by submitting the fee required by Section 1420.40 and verification that the CPE sponsor continues to meet the qualifications set forth in Section 1420.72.

d) It is the responsibility of each licensee to notify the Division of any change of address or email address of record. Failure to receive a renewal form from the Division shall not constitute an excuse for failure to renew.

e) Practicing or offering to practice on a license that has expired shall be considered unlicensed activity and shall be grounds for discipline pursuant to Section 9 of the Act, except as set forth in Section 17.2 of the Act.

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