

**CHAPTER 29**

**NEW JERSEY STATE BOARD OF ACCOUNTANCY**

**Authority**

N.J.S.A. 45:2B-42 et seq., particularly 45:2B-48.

**Source and Effective Date**

R.2000 d.222, effective May 1, 2000.  
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

**Executive Order No. 66(1978) Expiration Date**

Chapter 29, New Jersey State Board of Accountancy, expires May 1, 2005.

**Chapter Historical Note**

Chapter 29, New Jersey State Board of Accountancy, was originally filed and became effective prior to September 1, 1969.

Pursuant to Executive Order No. 66 (1978), Chapter 29, New Jersey State Board of Accountancy, was readopted as R.1990 d.318, effective May 23, 1990. See: 22 N.J.R. 1042(a), 22 N.J.R. 1940(d).

Pursuant to Executive Order No. 66(1978), Subchapter 1, General Rules and Regulations, expired on July 21, 1983 and a new Subchapter 1 was adopted as R.1985 d.287, effective . See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

Pursuant to Executive Order No. 66(1978), Subchapter 2 expired on July 21, 1983 by R.1978 d.243, effective July 21, 1978. See: 10 N.J.R. 165(b), 10 N.J.R. 352(c).

Subchapter 2, Registered Municipal Accountants, was adopted as new rules by R.1985 d.286, effective June 3, 1985. See: 17 N.J.R. 559(a), 17 N.J.R. 1426(a).

Pursuant to Executive Order No. 66(1978), Subchapter 3 expired on January 14, 1985.

Pursuant to Executive Order No. 66(1978), Subchapter 3, Rules of Professional Conduct, was readopted as R.1985 d.104, effective March 4, 1985. See: 16 N.J.R. 3418(a), 17 N.J.R. 604(a).

Subchapter 5, Quality Enhancement Program, was adopted as R.1988 d.294, effective July 5, 1988. See: 19 N.J.R. 2240(a), 20 N.J.R. 1567(b).

Subchapter 6, Continuing Professional Education, was adopted as R.1989 d.194, effective April 3, 1989. See: 20 N.J.R. 2532(a), 21 N.J.R. 908(c).

Chapter 29, New Jersey State Board of Accountancy, was readopted as R.1995 d.268, effective May 1, 1995. See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Pursuant to Executive Order No. 66(1978), Chapter 29, New Jersey State Board of Accountancy, were readopted as R.2000 d.222, effective June 5, 2000. See: Source and Effective Date. See, also, section annotations.

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See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).  
 New Rule, R.1985 d.695, effective January 21, 1986.  
 See: 17 N.J.R. 1639(a), 18 N.J.R. 204(a).  
 Repeal and New Rule, R.1990 d.373, effective August 6, 1990.  
 See: 22 N.J.R. 1438(a), 22 N.J.R. 2331(a).  
 Amended by R.2000 d.222, effective June 5, 2000.  
 See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).  
 In (b), deleted including at the end and added an N.J.S.A. reference.  
 Recodified from N.J.A.C. 13:29-1.4 by R.2004 d.480, effective December 20, 2004.  
 See: 36 N.J.R. 3494(a), 36 N.J.R. 5686(a).  
 Former N.J.A.C. 13:29-1.3, Applications; applicant qualifications, repealed.

**SUBCHAPTER 1. GENERAL RULES**

**13:29-1.1 Establishing name of Board**

The Board shall be known as the New Jersey State Board of Accountancy, and shall maintain an office in the State of New Jersey for the regular transaction of its business.

New Rule, R.1985 d.287, effective June 3, 1985.  
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

**13:29-1.2 Meetings**

(a) The Board shall hold an annual meeting, in each year, in the month of April for the purpose of electing officers, from among its members, each for the term of one year, or until a qualified successor has been duly elected.

(b) Regular monthly meetings will be held in accordance with a published schedule of meetings. Special meetings may be held at the request of any Board member.

New Rule, R.1985 d.287, effective June 3, 1985.  
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

**13:29-1.3 Notification of change of address; service of process**

(a) A licensee of the Board of Accountancy shall notify the Board in writing of any change of address from that currently registered with the Board and shown on the most recently issued license. Such notice shall be sent to the Board by certified mail, return receipt requested, not later than 30 days following the change of address.

(b) Failure to notify the Board of any change of address pursuant to (a) above may result in disciplinary action in accordance with N.J.S.A. 45:1-21(h) and the imposition of the penalties set forth in N.J.S.A. 45:1-25.

(c) Service of any administrative complaint or other Board-initiated process at a licensee's address currently on file with the Board shall be deemed adequate notice for the purposes of N.J.A.C. 1:1-7.1 and commencement of any disciplinary proceedings.

Repealed by R.1985 d.287, effective June 3, 1985.

**13:29-1.4 Filing constitutes agreement**

The act of filing an application for examination, or a certificate by endorsement, shall constitute an agreement on the part of the applicant that he will observe and conform to the requirements of this chapter.

New Rule, R.1985 d.287, effective June 3, 1985.  
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).  
 Repealed by R.1985 d.287, effective June 3, 1985.  
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).  
 New Rule, R.1985 d.695, effective January 21, 1986.  
 See: 17 N.J.R. 1639(a), 18 N.J.R. 204(a).  
 Repeal and New Rule, R.1990 d.373, effective August 6, 1990.  
 See: 22 N.J.R. 1438(a), 22 N.J.R. 2331(a).  
 Amended by R.2000 d.222, effective June 5, 2000.  
 See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).  
 In (b), deleted including at the end and added an N.J.S.A. reference.  
 Recodified from N.J.A.C. 13:29-1.5 by R.2004 d.480, effective December 20, 2004.  
 See: 36 N.J.R. 3494(a), 36 N.J.R. 5686(a).  
 Former N.J.A.C. 13:29-1.4, Notification of change of address; service of process, recodified to N.J.A.C. 13:29-1.3.

**13:29-1.5 Fees**

(a) Fees for original applications, examinations, reexaminations and renewals, for Certified Public Accountants, Public Accountants, partnerships, professional corporations, limited liability companies, or limited liability partnerships and for Certified Public Accountants' license by endorsement are as follows:

1. Application fee: \$75.00;
2. Examination fee, Registered Municipal Accountant: \$225.00;
3. Reexamination fee, Registered Municipal Accountant: \$175.00;
4. Endorsement as Certified Public Accountant: \$100.00 plus the application fee as set forth in (a)1 above;
5. Initial license fee for Certified Public Accountant, Registered Municipal Accountant, partnerships, professional corporations, limited liability companies, limited liability partnerships:
  - i. During the first year of a triennial registration period: \$90.00;
  - ii. During the second year of a triennial registration period: \$60.00;