



THE STATE  
of **ALASKA**

Department of Commerce, Community, and Economic Development  
Division of Corporations, Business and Professional Licensing

**CPA**

FOR DIVISION USE ONLY

**Board of Public Accountancy**

550 West 7<sup>th</sup> Avenue, Suite 1500

Anchorage, AK 99501

Email: [BoardOfPublicAccountancy@Alaska.Gov](mailto:BoardOfPublicAccountancy@Alaska.Gov)

Website: [ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy](http://ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy)

**CPA Firm Permit Renewal**

**January 1, 2024 – December 31, 2025**

- Your permit lapses after December 31, 2023. There is no grace period — it is illegal to work if your permit has lapsed.
- Emailed applications will not be accepted.
- Make checks and money orders payable to the State of Alaska or use the attached credit card payment form.
- Plan on a 4–6-week processing time for correct and complete renewal applications.
- Once the renewal is processed, your license certificate will be available for printing via the MY LICENSE self-service portal.

**PART I Payment of Fees**

<b>Renewal Fees:</b>	<input type="checkbox"/> Biennial Permit Renewal <i>(For permits first issued on or before December 31, 2022)</i>	<b>\$530.00</b>
	<input type="checkbox"/> Prorated Permit Renewal <i>(For permits first issued on or after January 1, 2023)</i>	<b>\$265.00</b>

**PART II Firm Information**

<b>Select One:</b>	<input type="checkbox"/> Firm has an office in Alaska. <input type="checkbox"/> Firm does not have an office in Alaska but provides, or offers to provide, attest functions in Alaska.		
<b>Firm Name:</b>		<b>AK Firm Permit Number:</b>	
<b>Mailing Address:</b> Address change: <input type="checkbox"/>	P.O. Box or Street	City	State Zip
<b>Contact Person:</b>		<b>Contact Phone:</b>	
<b>EMAIL AGREEMENT:</b> By choosing to receive correspondence on any matter affecting my license or other business with the Alaska Division of Corporations, Business and Professional Licensing, I agree to maintain an accurate email address through the MY LICENSE web page. I understand that failure to check my email account or to keep the email address in good standing may result in an inability to receive crucial information, potentially resulting in my inability to obtain or maintain licensure.			
<b>Email Address:</b>		<b>Select One:</b>	<input type="checkbox"/> Send my Correspondence Electronically <input type="checkbox"/> Send my Correspondence by Mail
<i>Note: If both boxes are selected above, you will receive correspondence electronically.</i>			

### PART III Entity Information

Check the applicable box for the ownership type of your firm permit. If the firm is owned by a corporation, LLP, or LLC, failure to maintain a status of Good Standing with the Corporations Section will directly impact renewal and the status of your Professional License and Business License. For more information, go to *Corporations.Alaska.Gov* and click on "License Search."

<input type="checkbox"/> Sole Proprietorship		Alaska Business License Number:	
Owner Name:			
<input type="checkbox"/> Partnership		Alaska Business License Number:	
Owner Name:			
Owner Name:			
<input type="checkbox"/> Corporation, LLC, LP, or Other Corporate Structure		Alaska Business License Number:	
DBA Name:		Alaska Entity Number:	

### PART IV Professional Fitness Questions

The following questions must be answered. "Yes" answers may not automatically result in license denial.

For each "yes" response to any question, you must provide an **explanation and documentation**. Use the letter of explanation form (#08-4752) appended to this application; include full details, dates, locations, type of action, organizations or parties involved, and specific circumstances. A separate letter of explanation form must be provided for each "yes" answer documented below. Documentation includes copies of court orders, charging documents, board, or license actions, etc.

The contents of licensing files are generally considered public records. If you believe that the additional information you are attaching to explain a "yes" answer should be considered confidential, state that in the attachment. A request for confidentiality may or may not be granted.

#### When in doubt, disclose and explain.

**1. Since the date your last Alaska permit was issued or renewed:**

Have you, any partner, member, or shareholder who will provide services to Alaskan entities or individuals been convicted of a crime or are you currently charged with committing a crime? For purposes of this question, "crime" includes but is not limited to a misdemeanor, felony, or a military offense, including a conviction involving driving under the influence (DUI) or driving while intoxicated (DWI), driving without a license, reckless driving, or driving with a suspended or revoked license. "Convicted" includes having been found guilty by verdict of a judge or jury, having entered a plea of guilty, nolo contendere or no contest, or having been given probation, a suspended imposition of sentence, or a fine.

- Yes
- No

**2. Since the date your last Alaska permit was issued or renewed:**

Have you, any partner, member, or shareholder who will provide services to Alaskan entities or individuals had a professional license denied, revoked, suspended, or otherwise restricted, conditioned, or limited or have you surrendered a professional license, been fined, placed on probation, reprimanded, disciplined, or entered into a settlement with a licensing authority in connection with a professional license you have held in any jurisdiction including Alaska and including that of any military authorities, or is any such action pending?

- Yes
- No

"Yes" Answers

If you answered "yes" to any of the above questions, you must submit signed and dated documentation explaining the specific circumstance(s) of the incident(s).

## PART V Quality Review Reporting

To qualify for renewal, a permit holder must meet the quality review requirements of 12 AAC 04.600 unless exempt under 12 AAC 04.620. Read carefully and check the appropriate box.

This firm permit will not be renewed until all partners, shareholders, or members have renewed their individual licenses.

- I have attached a copy of the most recent acceptance report verifying that the firm has undergone a quality review in accordance with 12 AAC 04.600 within the past three years. I certify, on behalf of the firm, that we have remained in good standing with the organization that administered the quality review.
- This firm has completed a quality review during the concluding licensing period January 1, 2022 through December 31, 2023 and, on behalf of the firm, I agree to submit the acceptance report required by 12 AAC 04.600 within the next 180 days. I understand that the acceptance report to be submitted may not be used to satisfy quality review reporting requirements for subsequent renewal.
- This firm's first report on audited or reviewed financial statements was issued on or after January 1, 2023 and, on behalf of the firm, it is understood that a quality review must be completed within 18 months after the date of the first completed report on audited or reviewed financial statements as required by 12 AAC 04.620.

<b>Date of First Report:</b>	
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- This firm is not subject to the quality review requirements in 12 AAC 04.600 because it did not issue any reports on audited or reviewed financial statements during the concluding licensing period of January 1, 2022 through December 31, 2023.
- If, because of a change in ownership or entity structure (i.e., partnership to LLC or corporation, etc.), the firm has had a quality review as a different permit holder, attach explanation and a copy of the related acceptance report from the organization that administered the quality review.

## PART VI Late Renewal Applicants

**Late Renewal Applicants:** Applications Postmarked after December 31, 2023. Please review the definition of "practice of public accounting" below:

**"Practice of public accounting"** means the offering to perform or the performance as a person holding a license, practice privilege, or permit under this chapter of a service involving the use of accounting or auditing skills; in this paragraph, "accounting or auditing skills" includes preparing financial statements, issuing reports on financial statements, furnishing management services, furnishing financial advisory services, providing consulting services, preparing tax returns, advising on tax matters, or consulting on tax matters.

Holding out as a CPA firm includes continuing to use the CPA designation/firm name on forms, business cards, websites, etc.

Has the firm practiced public accounting or held itself out as a CPA firm while your permit has been lapsed?

- Yes – You must submit a written explanation.
- No

## PART VII Change of Permit Type (For Existing Out-of-State Permits Only)

- I understand that within the next couple of months, this permit type will manually be changed from "Out-of-State Permit" (which no longer exists due to the repeal of AS 08.04.421) to "CPA Firm Permit" under AS 08.04.240; and that upon that manual change, an updated permit certificate will be generated reflecting the new permit type, but that my permit number will remain the same.

<b>Printed Name:</b>		<b>Title:</b>	
<b>Signature:</b>		<b>Date Signed:</b>	



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**Signature Page**

<b>Applicant Name:</b>	
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**PART VIII Agreement**

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted herewith are true and correct.

I understand that any falsification or misrepresentation of any item or response in this application, or any attachment hereto, or falsification or misrepresentation of documents to support this application, is sufficient grounds for denying, revoking, or otherwise disciplining a license, certificate, or permit to practice in the state of Alaska.

I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

<b>Applicant Printed Name:</b>		<b>Title:</b>	
<b>Applicant Signature:</b>		<b>Date Signed:</b>	

## General Information

### OUT-OF-STATE PERMITS:

Alaska statutes 08.04.240(g) and (k) still require firms that do not have offices in Alaska but provide, or offer to provide, attest functions in Alaska to obtain CPA firm permits and renew them every two years. What this means is that if an out-of-state firm holds an Out-of-State Permit in Alaska, the firm will be able to renew the out-of-state permit. Once renewed, our staff will go into the system to change the license type from an "out-of-State permit" (since those have been repealed) to "CPA firm permit" and will then issue an updated permit certificate which can be accessed and printed through the MY LICENSE system. The firm's permit number will remain the same, only the permit type will change.

### APPLICATION PROCESSING:

The average time to process a paper application varies by program but can take several weeks from the date it is received in this office complete with all correct forms, supporting documents and appropriate fees paid. When the application is complete and correct, and all supporting documents have been received and all fees have been paid, the license will be issued. Start the process far enough in advance to allow for processing time. Applications are reviewed in order of receipt in our office, and walk-in customers should not expect immediate review.

### LISTSERV:

Subscribe at <http://list.state.ak.us/mailman/listinfo/Commerce.CPA> to receive news and updates from the Alaska Board of Public Accountancy.

### PERMIT TERM:

There is no "inactive" status. If you choose not to renew your license, it will lapse. Licenses are issued for a two-year period and expire on December 31 of odd-numbered years, regardless of the date of issuance, except licenses issued within 90 days of the expiration date are issued to the next biennial expiration date. Renewal applications become available 30-90 days prior to the expiration date. One renewal notice will be sent via email or mail at least 30 days before license expiration to the last known email or mailing address of record. Failure to receive a renewal notice does not alleviate the requirement to renew the license if you wish to continue providing services in Alaska.

### PROFESSIONAL FITNESS QUESTIONS:

A "yes" response in the application does not mean your application will be denied. If you have responded "yes" to any professional fitness questions in the application, be sure to submit a signed and dated explanation, and the charging document and judgement.

### ADDRESS OR NAME CHANGE:

In accordance with 12 AAC 02.900, it is the applicant's/licensee's responsibility to notify the Division, in writing, of changes of address or name. Name and address change notification forms are available on the Division's website. The address of record with the division will be used to send renewals and all other official notifications and correspondence. The name appearing on the license must be your current legal name.

### PUBLIC INFORMATION:

Please be aware that all information on the application form will be available to the public, unless required to be kept confidential by state or federal law. Information about current licensees, including mailing addresses, is available on the division's website at [ProfessionalLicense.Alaska.Gov](http://ProfessionalLicense.Alaska.Gov) under License Search.

### ABANDONED APPLICATIONS:

Under 12 AAC 02.910, an application is considered abandoned when 12 months have elapsed since correspondence was last received from or on behalf of the applicant. An abandoned application is denied without prejudice. At the time of abandonment, the division will send notification to the last known address of the applicant, who has 30 days to submit a written request for a refund of biennial license and other fees paid. The application fee will not be refunded. If no request for refund is received within that timeframe, no refund will be issued, and all fees will be forfeited.

### PAYMENT OF CHILD SUPPORT:

If the Alaska Child Support Enforcement Division has determined that you are in arrears on child support, you may be issued a nonrenewable temporary license valid for 150 days. Contact Child Support Services at (907) 269-6900 to resolve payment issues.

### STATUTES AND REGULATIONS:

The complete set of statutes and regulations for this program are available by written request or online at the division's website: [ProfessionalLicense.Alaska.Gov](http://ProfessionalLicense.Alaska.Gov)

If you would like to receive notice of all proposed regulation changes for your program, please send a request in writing with your name, preferred contact method (mail or email), and the specific program you want to be updated on to the address below.

Regulations Specialist  
Department of Commerce, Community, and Economic Development  
Division of Corporations, Business and Professional Licensing  
EMAIL: [RegulationsAndPublicComment@Alaska.Gov](mailto:RegulationsAndPublicComment@Alaska.Gov)



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**Professional Licensing**

PO Box 110806, Juneau, AK 99811

Phone: (907) 465-2550

Email: [License@Alaska.Gov](mailto:License@Alaska.Gov)

Website: [ProfessionalLicense.Alaska.Gov](http://ProfessionalLicense.Alaska.Gov)

## Letter of Explanation for a Professional Fitness “Yes” Answer

Use this form only to explain and document any professional fitness “yes” answers. A “yes” answer is not necessarily disqualifying but concealing one may be.

Each “yes” answer requires a separate explanation and associated documentation. Submit all relevant documentation with this form, even if you have previously provided it.

- **Explanations** include full details, dates, locations, type of action, organizations or parties involved, and specific circumstances. If the space provided is insufficient, make additional copies as needed.
- **Documentation** includes copies of court orders, charging documents, board or license actions, decisions against your professional certification, satisfaction of consent agreements (fines paid, community service completed, off probation, etc.), and fitness to practice letters (statement from your provider that you are safe to practice if you check “yes” to any of the questions regarding mental or physical health, or drug or alcohol abuse or addiction).
- **Disciplinary actions** may include, but not be limited to, suspension, surrender, revocation, probation, academic probation, reprimand, censure, restricted license, limited license, conditioned license, or letters of counseling, concern, advice, warning, caution, admonishment, or reprimand.

If you have multiple “yes” answers or multiple incidents for any professional fitness question, you must use a separate copy of this form and provide a full explanation and documentation for each incident.

The contents of licensing files are public records. If you believe that the additional information you are attaching to explain a “yes” answer should be considered confidential, state that in the attachment. A request for confidentiality may or may not be granted according to state law.



Write the professional fitness question number you are answering “yes” to in the box.

<b>Location of Incident:</b>		<b>Date of Incident:</b>	
<b>Explanation of Incident:</b> When in doubt, disclose and explain. <i>Make copies as necessary.</i>			

**Did you attach all applicable documents associated with this incident?**

- Court Orders     
  Consent Agreements     
  Disciplinary Actions     
  Charging Documents  
 Court Records     
  Fitness to Practice     
  All Other Documentation Related to This Incident  
 I have additional incidents for this “yes” answer, or “yes” answers to other Professional Fitness questions and have attached a separate copy of this form for each incident.

<b>Full Name:</b>		<b>Program:</b>	
<b>Signature:</b>		<b>Date Signed:</b>	



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PO Box 110806, Juneau, AK 99811  
Phone: (907) 465-2550

### Credit Card Payment Form

All major credit cards are accepted. For security purposes, do not email credit card information. Include this credit card payment form with your application.

Name of Applicant or Licensee: \_\_\_\_\_

Profession Type (e.g., Acupuncture): \_\_\_\_\_

License Number (if applicable): \_\_\_\_\_

I wish to make payment by credit card for the following (check all that apply):

**AMOUNT**

Application Fee: \_\_\_\_\_

License or Renewal Fee: \_\_\_\_\_

Other (fine, exam, etc.): \_\_\_\_\_

1. \_\_\_\_\_

2. \_\_\_\_\_

**TOTAL:** \_\_\_\_\_

Name (as shown on credit card): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email (optional): \_\_\_\_\_

Signature of Credit Card Holder: \_\_\_\_\_

08-4438

Rev 12/06/2022

Credit Card Payment Form (all major cards accepted)

**CREDIT CARD INFO: Your payment cannot be processed unless all fields are completed!**

1. Credit Card Number: -----

2. Expiration Date: -----

3. Security Code: -----

All 3 fields **MUST** be completed!

This section will be destroyed after the payment is processed.