



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 Initial Application**

**PART I Payment of Fees**

<b>Required Fees:</b>	<input type="checkbox"/> Nonrefundable Initial Application Fee	<b>\$200.00</b>
	<input type="checkbox"/> Initial Permit Fee	<b>\$530.00</b>

**PART II Principal Place of Business**

<b>Select One:</b>	<input type="checkbox"/> Principal place of business is in Alaska.
	<input type="checkbox"/> Principal place of business is outside of Alaska.

**PART III Firm Information**

<b>Firm Name:</b>			
<b>Mailing Address:</b>	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 IV Ownership Information

Check the applicable box for the ownership type below. **Note:** All Corporations operating in Alaska must be registered.

Sole Proprietorship

Owner Name:

Partnership

Owner Name:

Owner Name:

Corporation, LLC, LP, or Other Corporate Structure

Alaska Entity  
Number:

Applied for Alaska Corporate Registration, application is in process.

## PART V Firm Ownership

In accordance with AS 08.04.240, the firm certifies that:

- More than one-half of the ownership of the firm belongs to certified public accountants of this or another state with licenses in good standing.
- An individual who is a certified public accountant or has a practice privilege, who is responsible for supervising attest functions or compilation services in the company, and who signs or authorizes another person to sign an accountant's report on financial statements on behalf of the company meets the competency requirements established by the Board under AS 08.04.423 and 12 AAC 04.038.
- An individual who signs or authorizes another person to sign an accountant's report on financial statements on behalf of the firm meets the competency requirements established by the Board under AS 08.04.423 and 12 AAC 04.038.
- Each owner who is personally engaged in this state in the practice of public accounting and a member of the firm, and whose principal place of business is located in this state is a certified public accountant of this state in good standing.
- We understand the firm can only include owners who are not CPAs if: (1) the firm designates a CPA or an individual with practice privileges to be responsible for the proper registration of the entity and identifies the certified CPA or individual to the board (below); (2) all of the owners of the firm who are not CPAs are active individual participants in the firm or in an entity affiliated with the firm; and (3) the firm complies with all requirements adopted by the board to protect the public interest.

Alaska CPA or individual with practice privileges who is responsible for the proper registration of the entity:

Full Name:

Title:

License  
Number:

State Licensed  
In:

Alaska Licensed CPA

Individual with Practice Privileges

**PART V Firm Ownership (continued)**

Names and license numbers of members holding Alaska licenses:

Full Name	Title	License Number	% of Ownership

Names and license numbers of all other members who will provide services to Alaskan entities and individuals:

Full Name	Title	License Number	State	% of Ownership

**PART VI Out-of-State Firms**

This firm is located and has an office in Alaska. (If so, you can skip the rest of this section.)

- or -

This firm does not have an office in Alaska but will provide, or offer to provide, attest functions in Alaska.

- The firm certifies that it will comply with the requirements of AS 08.04.426 (Quality Review) and all associated regulations.
- We certify that the attest functions performed by the firm in Alaska will be performed by an individual who is an CPA licensed in Alaska in good standing or who has a practice privilege.
- We certify this firm holds a permit to engage in the practice of public accounting in the jurisdiction in which the principal office of the firm is maintained.
- We understand that we must request verification of the firm's permit in the jurisdiction in which the principal office of the firm is maintained be sent directly to the Alaska Board of Public Accountancy before this application can be considered complete.

Jurisdiction Firm's Principal Office is Maintained:

Firm Permit Number:

## PART VII 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.

When in doubt about your response, disclose and provide the required explanation and documents. Applications submitted without the required attachments will be considered incomplete and will not be processed.

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. Has any partner, member, or shareholder who will provide services to Alaskan entities or individuals been convicted of a crime or is currently charged with committing a crime? For purposes of this question, "crime" includes a misdemeanor, felony, or a military offense, including but not limited to 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. Has 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 has any partner, member, or shareholder 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 held in any jurisdiction including Alaska and including that of any military authorities or is any such action pending?  
 Yes  
 No
3. Has any partner, member, or shareholder who will provide services to Alaskan entities or individuals ever had a professional license/certificate/permit to practice public accountancy denied renewal in any jurisdiction for any cause other than failure to pay a required fee in that jurisdiction?  
 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).



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**Notary Signature Page**

**PART VIII Notarized Signature**

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 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.

A person who makes a false statement on this application may be subject to civil and criminal penalties, including prosecution for perjury (AS 11.56.200 & AS 11.56.230).

Notary Stamp	<b>Applicant Printed Name:</b>			
	<b>Applicant Signature:</b>			
	<b>Notary Public for State of:</b>		<b>Subscribed and Sworn to Before me on this Day:</b>	
	<b>Notary Signature:</b>		<b>My Commission Expires:</b>	



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## Verification of a Nonresident CPA Firm Permit

→ **Applicant:** Complete this top part of the form, then have the state where you established original licensure as a firm complete the bottom part.

<b>Name of Firm:</b>		<b>Phone Number:</b>	
<b>Mailing Address:</b>	P.O. Box or Street	City	State Zip
<b>Applicant Signature:</b>		<b>Date Signed:</b>	

→ **State Agency:**

The above-named firm is applying for a permit to practice with the Alaska Board of Public Accountancy. Please verify the information requested and return the form directly to the Division. In lieu of this form, the State of Alaska will accept a standard computer verification that provides approximately the same information.

<b>Firm Name:</b> (As Shown in Your Records)		<b>License Number:</b>	
<b>Original Issue Date:</b>		<b>Expiration Date:</b>	
<b>Status:</b>	<input type="checkbox"/> Current <input type="checkbox"/> Inactive <input type="checkbox"/> Lapsed <input type="checkbox"/> Other: _____		

1. Are you aware of any derogatory information regarding this applicant?  Yes  No

"Yes" Answers

If you answered "yes" to the question above, please attach a detailed explanation or documentation signed and dated by the person whose signature appears below.

Board Seal	<b>Signature:</b>		<b>Date Signed:</b>	
	<b>Printed Name:</b>			
	<b>Jurisdiction:</b>		<b>Title:</b>	



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## 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)

<b>CREDIT CARD INFO: Your payment cannot be processed unless all fields are completed!</b>	
1. Credit Card Number: _____	All 3 fields <b>MUST</b> be completed!  This section will be destroyed after the payment is processed.
2. Expiration Date: _____	
3. Security Code: _____	