



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 7th Avenue, Suite 1500

Anchorage, AK 99501

Email: BoardOfPublicAccountancy@Alaska.Gov

Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

CPA or Public Accountant License Renewal

January 1, 2024 – December 31, 2025

- Your license lapses after December 31, 2023. There is no grace period — it is illegal to work if your license 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

Renewal Fee:	<input type="checkbox"/>	Certified Public Accountant <i>(for licenses first issued on or before December 31, 2022)</i>	\$300.00
	<input type="checkbox"/>	Prorated Certified Public Accountant <i>(for licenses first issued on or after January 1, 2023)</i>	\$150.00
	<input type="checkbox"/>	Non- Certified Public Accountant	\$200.00
	<input type="checkbox"/>	Inactive License – Must Check if Applicable <i>(inactive licensees may not practice public accountancy).</i>	\$200.00
Late Renewal:	<input type="checkbox"/>	Delayed Renewal Penalty <i>(for licenses which have lapsed for longer than 60 days)</i>	\$100.00

PART II Personal Information

Full Legal Name: Name change: <input type="checkbox"/>			AK Public Accountant or CPA License Number:	
<i>If you have had a legal name change since your last license was issued, you must complete a Change of Name form.</i>				
Mailing Address: Address change: <input type="checkbox"/>	P.O. Box or Street	City	State	Zip
Contact Phone:			Date of Birth:	
EMAIL AGREEMENT: 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.				
Email Address:			Select One:	<input type="checkbox"/> Send my Correspondence Electronically <input type="checkbox"/> Send my Correspondence by Mail
Note: If both boxes are selected above, you will receive correspondence electronically.				
SOCIAL SECURITY NUMBER: AS 08.01.100 requires you to provide your United States Social Security Number. It is considered confidential information and will not be publicly disclosed; it may be used to verify inter-state licensure.				

PART III CPAs Without SSNs

- I have an SSN and have provided it above. *(If you check this box, you can skip the rest of this section.)*
- I do not have an SSN.
- By checking this box, I certify that I understand that based on a new policy implemented by the Alaska Division of Corporations, Business, and Professional Licensing that took effect on January 31, 2023, in order to qualify for renewal, I need to provide the three items listed below. I understand that if I do not provide these items, my licensure renewal may be denied by the board:
- Request for SSN Exemption Form (#08-4372)
 - Proof of citizenship in a foreign nation; and
 - A letter from the Social Security Administration issued within 12 months preceding the application demonstrating legal ineligibility for a U.S. SSN. (Letters denying an SSN on the basis of an error or incompleteness are not considered adequate to establish ineligibility.)

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 license was issued or renewed:

Have you 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 license was issued or renewed:

Have you 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 Continuing Education

Please complete the following table with the appropriate category for your license category:

1. Renewing as Active License (*CE hours due*)
2. Changing from Inactive to Active License (*Submitting CE for first-time review*)
3. Reinstated or Changed to Active Status Prior to Renewal (*CE hours due*)
4. Renewing Inactive Status (*No CE hours due*)
5. Renewing an Active License for the First Time (*No CE hours due*)
6. Late Renewal (*Indicate if CE was completed*)

1. Continuing Education Requirements for Active Licenses

- I have completed, during the licensing period January 1, 2022 through December 31, 2023, at least 80 hours of continuing education with a minimum of 20 hours completed in 2022 and 20 hours completed in 2023.
- I did not complete at least 20 hours per year in 2022 and 2023. (Must fill out the table below and attach a written explanation.)
- I certify that during the January 1, 2022 through December 31, 2023 licensing period, I have completed the following continuing education hours:

2022 Hours: (20 hour minimum)	
2023 Hours: (20 hour minimum)	
Total Hours:	

- or -

2. Inactive Licenses

- I am not subject to continuing education requirements for this renewal because my license is in inactive status.

- or -

3. Continuing Education Requirements for Inactive Licensees Who Want to Resume Active Practice

To resume the active practice of public accounting in the next licensure period, an individual with "inactive" status must meet the following requirement:

- I have completed and attached copies of certificates documenting 120 hours of continuing education earned during the immediate past 36 months. I acknowledge that these hours will not satisfy continuing education requirements for a subsequent renewal of the reactivated permit.

- or -

4. Continuing Education Requirements for Licensees Who Reinstated or Changed to Active Status Prior to this Renewal

If your license was reinstated or the status was changed to active at any time during January 1, 2022 through December 31, 2023, you must have obtained continuing education in accordance with 12 AAC 04.430(d) as appropriate.

- 10 hours of approved continuing education for each full calendar quarter between the date that the license was reinstated and December 31, 2023.
- 80 hours of approved continuing education between the date that the license was reinstated and December 31, 2023.

- or -

5. Continuing Education Requirements if Your Initial License was Issued after January 1, 2022

- I am not subject to continuing education requirements for this renewal only because my original license was issued on or after January 1, 2022.

PART V Continuing Education (continued)

6. Late Renewal Applicants: Applications Postmarked After December 31, 2023

- I have checked the appropriate box above to certify the method in which I successfully meet the continuing education requirements.

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 yourself out as a CPA includes continuing to use the CPA designation on forms, business cards, websites, etc.

Have you practiced public accounting or held yourself out as a CPA while your license has been lapsed?

- Yes – You must submit a written explanation.
 No

- or -

- I did not complete all required continuing education during the time period of January 1, 2022 through December 31, 2023. (You must submit a written explanation.)

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 yourself out as a CPA includes continuing to use the CPA designation on forms, business cards, websites, etc.

Have you practiced public accounting or held yourself out as a CPA while your license has been lapsed?

- Yes – You must submit a written explanation.
 No

PART VI Quality Review Reporting

All licensees (including inactive license holders and those changing from active to inactive) must complete the table below. Read carefully and select the appropriate box:

- I am not required to complete a quality review in accordance with 12 AAC 04.600 because during the full licensing period of January 1, 2022 through December 31, 2023, I was an employee or partner or member or shareholder of a licensed public accounting firm. Any reports on audited or reviewed financial statements were performed under the firm's name.

Name of Firm:	
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- I have attached a copy of the most recent acceptance report verifying that I have undergone a quality review in accordance with 12 AAC 04.600 within the past three years. I certify that I remained in good standing with the organization that administered the quality review.
- I have completed a quality review during the concluding licensing period January 1, 2022 through December 31, 2023 and 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.
- My first report on audited or reviewed financial statements was issued on or after January 1, 2023. I agree to undergo a quality review in accordance with 12 AAC 04.620 within 18 months after the date of the first completed report on audited or reviewed financial statements.

Date of First Report:	
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- I am not required to complete a quality review in accordance with 12 AAC 04.600 because I did not issue any reports on audited or reviewed financial statements during the concluding licensing period of January 1, 2022 through December 31, 2023.



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550 West 7th Avenue, Suite 1500

Anchorage, AK 99501

Email: BoardOfPublicAccountancy@Alaska.Gov

Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

Signature Page

Applicant Name:	
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PART VII 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.

Applicant Printed Name:		Title:	
Applicant Signature:		Date Signed:	

General Information

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.

LICENSE TERM:

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.

RANDOM AUDIT:

If your program requires continuing education, the Division will audit a percentage of the license renewals. If your license is randomly selected for audit, a letter will be sent with instructions to submit documentation as proof you satisfied the continuing competency requirements as stated on this renewal form. Licensees are randomly selected by computer and may be randomly selected as often as the computer program chooses. You must save your documents for at least four years so you can respond to audits.

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.

SOCIAL SECURITY NUMBERS:

AS 08.01.060 and 08.01.100 require that a U.S. Social Security Number be on file with the division before a professional license is issued or renewed for an individual.

APPLICANTS WITHOUT SOCIAL SECURITY NUMBERS:

Effective January 31, 2023, the Alaska Division of Corporations, Business, and Professional Licensing established a new policy related to social security numbers (SSNs). As a result, licensees who do not possess a US SSN will need to provide the following with the application for any professional license (including CPA licenses): Request for SSN Exemption form (#08-4372, located at *ProfessionalLicense.Alaska.Gov*), proof of citizenship in a foreign nation, and a letter from the Social Security Administration issued within 12 months preceding the application demonstrating legal ineligibility for a U.S. SSN. (Letters denying an SSN on the basis of an error or incompleteness are not considered adequate to establish ineligibility). Applicants who do not provide their SSN and who are not deemed legally ineligible to hold one (by providing the three items listed above) may be denied licensure or renewal of licensure by the board. We apologize for any additional burden or inconvenience this creates for our licensees.

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* 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*

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*



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

Professional Licensing

PO Box 110806, Juneau, AK 99811

Phone: (907) 465-2550

Email: License@Alaska.Gov

Website: 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.

Location of Incident:		Date of Incident:	
Explanation of Incident: 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.

Full Name:		Program:	
Signature:		Date Signed:	



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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!	
<p>1. Credit Card Number: _____</p> <p>2. Expiration Date: _____</p> <p>3. Security Code: _____</p>	<p>All 3 fields MUST be completed!</p> <p>This section will be destroyed after the payment is processed.</p>