



THE STATE  
of **ALASKA**

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

**Board of Public Accountancy**

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**CPA**

FOR DIVISION USE ONLY

## CPA or Public Accountant Renewal

### January 1, 2020 — December 31, 2021

- Your out-of-state firm public accountancy permit lapses after December 31, 2019.
- There is no grace period — it is illegal to work if your license has lapsed.
- Do not fax or email this renewal application.
- Plan on a two- to three-week processing time for correct and complete renewal applications.

<b>Renewal Fee:</b>	<input type="checkbox"/> Certified Public Accountant <i>(for licenses first issued on or before December 31, 2018)</i>	<b>\$390.00</b>
	<input type="checkbox"/> Prorated Certified Public Accountant <i>(for licenses first issued on or after January 1, 2019)</i>	<b>\$195.00</b>
	<input type="checkbox"/> Non-Certified Public Accountant	<b>\$200.00</b>
	<input type="checkbox"/> Inactive License — must check if applicable <i>(inactive licensees may not practice public accountancy)</i>	<b>\$245.00</b>
<b>Late Renewal:</b>	<input type="checkbox"/> Delayed Renewal Penalty <i>(for licenses which have lapsed for longer than 60 days)</i>	<b>\$100.00</b>

<b>Alaska Public Accountant or Certified Public Accountant License Number:</b>	
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<b>Full Name:</b>	
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<b>Mailing Address:</b> Address change: <input type="checkbox"/>	
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<b>Birthdate:</b>	
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<b>Contact Phone:</b>	
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**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.

<b>Email Address:</b>	<input type="checkbox"/> Send my Correspondence by Email <input type="checkbox"/> Send my Correspondence by US Mail
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<b>SOCIAL SECURITY NUMBER:</b> 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.	
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## Professional Fitness Questions

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The following questions must be answered. "Yes" answers may not automatically result in license denial. If you answer "Yes" to any of the questions, please explain dates and specific circumstances (locations, type of action, organizations or parties involved) on a separate piece of paper, signed and dated, and send any supporting documents that are applicable (court records, judgments, charging documents, certificates of completion, board or license actions, investigative notices, etc.).

Applications submitted without the appropriate attachments will be considered incomplete and will not be processed.

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### When in doubt, disclose and explain.

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**1. Since the date your last 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 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
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**2. Since the date your last license was issued or renewed:**

Have you had a professional license denied, revoked, suspended, or otherwise restricted, conditioned, or limited or have you, any partner member or shareholder who will provide services to Alaskan entities or individuals 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
- 

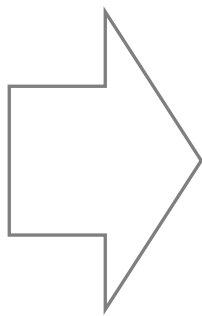
### CONTINUING EDUCATION REQUIREMENTS

For the continuing education requirements section on the following two pages, please complete the 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*)
6. Late Renewal  
(*Indicate whether CE was completed*)

**1. Continuing Education Requirements for Active Licenses**

- I have completed, during the licensing period January 1, 2018, through December 31, 2019, at least 80 hours of continuing education with a minimum of 20 hours completed in 2018 and 20 hours completed in 2019.
- I have completed, during the licensing period January 1, 2018, through December 31, 2019, at least 80 hours of continuing education. However, I failed to meet the 20 hour per year minimum. I have already completed the required additional eight hours so that my continuing education total is at least 88 hours.
- I have completed, during the licensing period January 1, 2018, through December 31, 2019, at least 80 hours of continuing education. However, I failed to meet the 20-hour per year minimum. I agree to submit proof of an additional eight hours (so that my total is at least 88 hours) within the next 180 days. I understand that the additional continuing education that I am to submit may not be used to satisfy the requirements for subsequent renewal.



I certify that during the January 1, 2018, through December 31, 2019, licensing period, I have completed the following continuing education hours:

<b>2018 Hours:</b> (20 hours minimum)	
<b>2019 Hours:</b> (20 hours minimum)	
<b>2020 Hours:</b> (if the 20-hour per year minimum for 2018 and 2019 was not met)	
<b>TOTAL HOURS</b>	

— or —

**2. Continuing Education Requirement 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 have 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 —

**3. CE Requirements for Licensees Who Reinstated or Changed to Active Status Prior to this Renewal**

If your permit was reinstated or the status was changed to active at any time during January 1, 2018, through December 31, 2019, 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, 2019.
- 80 hours of approved continuing education between the date that the license was reinstated and December 31, 2019.

**4. Inactive Licensees:**

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

— or —

**5. CE Requirements if Your Initial License Was Issued After January 1, 2018:**

- I am not subject to continuing education requirements for this renewal only because my original license was issued on or after January 1, 2018.

— or —

**6. Late Renewal Applicants — Applications Postmarked after December 31, 2019:**

- 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  
 No

**If you checked, “Yes”, you must submit a written explanation.**

— or —

- I did not complete all required continuing education during the time period of January 1, 2018, through December 31, 2019.

**If you checked this box, 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  
 No

**If you checked, “Yes”, you must submit a written explanation.**

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## 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:

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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, 2018, through December 31, 2019, 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, 2019. 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:** \_\_\_\_\_

- 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, 2018, through December 31, 2019, 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:** \_\_\_\_\_

- 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, 2018, through December 31, 2019.

## 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).

Licensee's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# APPLICATION INFORMATION

## CPA Information

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### LICENSE 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. One renewal notice will be mailed at least 30 days before license expiration to the last known address of record.

### LISTSERV

Subscribe at <http://list.state.ak.us/mailman/listinfo/Commerce.CPA> to receive news and updates from the Alaska Board of Public Accountancy. Information may include: meeting notices, agendas, newsletters, renewal reminders and notices of regulation changes.

### QUALITY REVIEW

Before a license can be renewed, the licensee must comply with the quality review requirements of 12 AAC 04.600 – 12 AAC 06.690.

## General Information

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### 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. If the application is incomplete, the applicant will be notified of the incomplete and/or incorrect documents and fees. 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 and sent to you. 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.

### “YES” RESPONSES

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 both charging and closing court documentation.

### DENIAL OF APPLICATION

Please be aware that the denial of an application of licensure may be reported to any person, professional licensing board, federal, state, or local governmental agency, or other entity making a relevant inquiry or as may be required by law.

### 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, you will be sent a letter and required to submit copies of documentation and proof that you satisfied the continuing competency requirements as you stated on this renewal form. Please note that 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.

## **CERTIFIED TRUE COPIES**

If any of the required documents will be issued under a former name, indicate on the application and submit marriage license and/or court documents that are notarized as a “certified true copy of the original document”. To obtain a certified true copy, you must present the notary with the original document along with the photocopy. You must write, “I certify this is a true copy of the original document” and sign your name. The notary will compare the original document with the copy and then notarize your signature.

## **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. If you do not have a U.S. Social Security Number, please complete the Request for Exemption from Social Security Number Requirement form located at *ProfessionalLicense.Alaska.gov* or contact the division for a copy of the form. This form is required with every application if you do not have a U.S. Social Security Number.

## **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 AND STUDENT LOANS:**

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

## **BUSINESS LICENSES**

The status of a professional license will directly impact the status of an associated business license. Renewal applications for business licenses are mailed separately. For more information about business licenses, (907) 465-2550 or *BusinessLicense.Alaska.gov*

## **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 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*

US MAIL: P.O. Box 110806, Juneau, Alaska 99811-0806