



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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Email: BoardOfPublicAccountancy@Alaska.Gov
Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

CPA

FOR DIVISION USE ONLY

CPA Out-of-State Firm Permit 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.

Renewal Fee:	<input type="checkbox"/> Biennial Permit Renewal <i>(for permits first issued on or before December 31, 2018)</i>	\$900.00
	<input type="checkbox"/> Prorated Permit Renewal <i>(for permits first issued on or after January 1, 2019)</i>	\$450.00

Alaska Out-of-State Firm Permit Number:	
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Firm Name:	
Entity Type:	<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Sole Proprietor
Contact Person:	

Mailing Address:	
Address change: <input type="checkbox"/>	
Contact Phone:	

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:	<input type="checkbox"/> Send my Correspondence by Email <input type="checkbox"/> Send my Correspondence by US Mail

Firm Information

Include information for those who will provide accounting services to Alaskan entities and individuals.

Make copies as necessary.

Complete Name:			
License Number:		Issuing State:	

Complete Name:			
License Number:		Issuing State:	

Complete Name:			
License Number:		Issuing State:	

Complete Name:			
License Number:		Issuing State:	

Professional Fitness Questions

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.

When in doubt, disclose and explain.

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

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

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 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 held in any jurisdiction including Alaska and including that of any military authorities or is any such action pending?

- Yes
 No

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.

- I have attached a copy of the most recent acceptance report verifying that the firm/individual has undergone a quality review in accordance with 12 AAC 04.600 within the past three years. I certify that I/we have remained in good standing with the organization that administered the quality review.

- This firm/individual has completed a quality review during the concluding licensing period January 1, 2018, through December 31, 2019, and I/we agree to submit the acceptance report required by 12 AAC 04.600 within the next 180 days. It is understood that the acceptance report to be submitted may not be used to satisfy quality review reporting requirements for subsequent renewal.

- This firm's/individual's first report on audited or reviewed financial statements was issued on or after January 1, 2019, and it is understood that a quality review must be completed within 18 months of the date of that report as required by 12 AAC 04.620.

Date of First Report: _____

- This firm/individual is not subject to the quality review requirements in 12 AAC 04.600 because I/we did not issue any reports on audited or reviewed financial statements during the concluding licensing period of January 1, 2018, through December 31, 2019.

Name of Firm: _____

- 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 out-of-state permit-holder, attach explanation and a copy of the related acceptance report from the organization that administered the quality review.

Signature

I hereby affirm that:

I hold a permit to practice public accountancy in good standing in:

State of: _____ Permit Number: _____ Expiry Date: _____

The accountants of this firm are not members of Alaska CPA partnerships or Alaska CPA corporations.

This firm does not maintain an office in the State of Alaska.

This firm participates in a quality review program comparable to the program required under AS 08.04.426 and will provide verification to the board as required.

I certify under penalty of unsworn falsification that I am authorized to affix my signature on behalf of the firm and that the information furnished is 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).

Applicant's Printed Name: _____

Applicant's Signature: _____ **Date:** _____

Phone: _____ **Title:** _____

APPLICATION INFORMATION

CPA Information

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

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, or if the Alaska Commission on Postsecondary Education 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, or the Postsecondary Education office at (907) 465-2962 or (800) 441-2962 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

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Division of Corporations, Business and Professional Licensing
EMAIL: *RegulationsAndPublicComment@Alaska.Gov*
US MAIL: P.O. Box 110806, Juneau, Alaska 99811-0806