



THE STATE
of

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

Board of Public Accountancy

550 West 7th Avenue, Suite 1500, Anchorage, AK 99501

Email: BoardOfPublicAccountancy@Alaska.Gov

Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

Certified Public Accountant by Examination Application Instructions

Read the application and instructions carefully. Failure to do so may cause additional correspondence and delay in the processing of your application.

LICENSURE BY EXAMINATION (AS 08.04.105)

After you have successfully completed all parts of the Uniform CPA examination as prescribed by the State Board of Public Accountancy, you will be required to provide the following additional items when applying for licensure. **To qualify for an Alaska CPA license, 12 AAC 04.151(c) requires a foreign-educated applicant or applicant from a foreign jurisdiction provide verification of residency in this state under AS 01.10.055.**

The following must be received by the division before your application for Certified Public Accountant by Examination can be reviewed:

1. APPLICATION

A signed, completed application (#08-4984, pages 1-5).

2. FEES

Fees made payable to "State of Alaska" as required under 12 AAC 02.340.

Nonrefundable Initial Application Fee:	\$200.00
Certified Public Accountant License Fee:	\$300.00
Total Fees Due:	\$500.00

3. BACKGROUND REPORTS

Each applicant is required to submit a complete report of criminal justice information for Alaska under AS 12.62.005 – AS 12.62.200 **and the applicant's primary state of residence if it's a state other than Alaska.**

The Alaska report can be obtained by contacting the Department of Public Safety, Alaska State Troopers. The report must be issued no earlier than 90 days prior to the date of this application.

The Department of Public Safety, Criminal Records and Identification (R&I) Bureau maintains Alaska criminal justice information. An application for an Alaska report of criminal justice can be obtained online or in person. Check with the law enforcement office regarding what will be required to obtain the report.

In addition to the Alaska reports, if a state other than Alaska is your primary state of residence you must submit an equivalent report from your state of residency. To obtain this report, contact your local law enforcement office to obtain a complete report of criminal justice information.

Note: The report of state criminal justice information must come from a law enforcement agency. Internet self-searches will not be accepted. The report must include previous and middle names.

4. OFFICIAL TRANSCRIPTS

Official transcripts mailed directly from colleges and/or universities of attendance (official transcripts submitted previously to qualify for the CPA Examination in Alaska and NO changes have occurred, do not need to be resubmitted). Applicants must have an accounting concentration, in accordance with AS 08.04.120. An accounting concentration consists of at least 24 semester credit hours of accounting courses, and at least 9 total semester credit hours of business law, economics, and college math/computer science. Total educational program must include at least 150 semester hours.

5. VERIFICATION OF EXPERIENCE

Proof of accounting experience satisfactory to the board. Use the attached Verification of Accounting Experience form (#08-4984b). If your experience was obtained under the supervision of a CPA who is not certified in Alaska, you must also use the attached CPA Supervisor License Verification form (#08-4984c) to verify the supervising CPA's license to practice.

6. AICPA CERTIFICATE

Official verification mailed directly from the AICPA showing you passed the AICPA Comprehensive Ethics course/examination for licensure. The State Board of Public Accountancy does not administer the ethics examination; it is provided and graded by the AICPA. To request the exam, contact: The American Institute of Certified Public Accountants at (888) 777-7077.

7. EXAM SCORES

Official verification of your exam scores if passed in another state. Use the attached Authorization for Interstate Exchange of Examination and License Information form (#08-4984a).

8. LICENSE HISTORY

Official verification of certification/license/permit from each state in which you hold or have held a certificate or license or permit to practice.

CPA Information

LISTSERV:

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

PEER 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 processing time varies by program. When the application is complete and correct, all supporting documents have been received and all fees have been paid, the license may 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.

LICENSE TERM:

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 which are issued to the next biennial 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 relieve a licensee from the responsibility of renewing a license on time.

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, submit an explanation with the charging and closing court documentation showing final disposition of charge(s) (e.g. court records, fitness letters, etc.).

DENIAL OF APPLICATION:

The denial of an application for 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.

CHANGES TO LEGAL NAMES, EMAIL ADDRESSES AND/OR MAILING ADDRESSES:

It is the applicant's responsibility to notify the division of any changes to legal names, email addresses and/or mailing addresses. The email or mailing address of record will be used to send all official notifications. The name appearing on the license must be your current legal name. The name change notification form is available on the division's website. Changes to email and/or mailing addresses can be submitted through MY LICENSE. (12 AAC 02.900)

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:

A U.S. Social Security Number must be on file with the division before a professional license is issued. If you do not have a U.S. Social Security Number, complete the Request for Exemption from Social Security Number Requirement form located at *ProfessionalLicense.Alaska.Gov*, and include required supporting documents as noted on the form. (AS 08.01.060)

PUBLIC INFORMATION:

All information on the application will be available as public record, unless required to be kept confidential by state or federal law.

ABANDONED APPLICATIONS:

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 email or mailing address of the applicant, who then has 30 days to submit a written request for a refund of biennial license and other fees paid, if applicable. The application fee will not be refunded. If no request for a refund is received within that timeframe, no refund will be issued, and all fees will be forfeited. (12 AAC 02.910)

STALE DOCUMENTS:

Application forms, authorizations and verifications older than 12 months from the date the document was received by the division will be considered stale; the document must be resubmitted as appropriate before the application will be considered by the division or a licensing board. Application documents include the application documents and verifications of licensure from other licensing jurisdictions. (12 AAC 02.915)

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. A professional license does not bypass the need for a business license; if a business license is required, it must be obtained after an initial professional license is issued. For more information about business licenses, visit *BusinessLicense.Alaska.Gov*.

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*. Centralized statutes and regulations also apply to all professional licenses; those are also available on the division's website. To receive notifications of proposed regulation changes, send a request with your name, email, and the program you want to be updated on to the regulation specialist at the following email: *RegulationsAndPublicComment@Alaska.Gov*. Courtesy notifications of proposed program regulations changes will also be sent to the email address on record.



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CPA

FOR DIVISION USE ONLY

Board of Public Accountancy

550 West 7th Avenue, Suite 1500, Anchorage, AK 99501

Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

Certified Public Accountant by Examination Application

PART I Payment of Fees

Required Fees:

☐ Application and License Fee (\$200 is Non-Refundable)

\$500.00

PART II Personal Information

Full Legal Name:

Provide all other names used (maiden, nicknames, aliases). Attach documentation of all legal name changes.

☐ Not Applicable

☐ Other Names Used: _____

Mailing Address:

P.O. Box or Street

City

State

Zip

Birth Date:

(mm/dd/yyyy)

Contact Phone:

EMAIL AGREEMENT: Providing an email address authorizes the division to send you a web authorization code to register with the MY LICENSE self-service portal. If you do not receive a code or the code you received has expired, contact the division. Once registered you may opt-in to receive all official correspondence electronically. Your account can be accessed at any time.

Email Address:

SOCIAL SECURITY NUMBER*: AS 08.01.060 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.

*If you do not have a U.S. SSN, you must submit a Request for SSN Exemption Form (#08-4372) with your completed application.
<https://www.commerce.alaska.gov/web/cbpl/RequestSSNExemption.aspx>

PART III Foreign-Educated or Applicant from a Foreign Jurisdiction

Are you foreign-educated or from a foreign jurisdiction?

If yes, you must provide verification of residency in this state (12 AAC 04.151(c)).

☐

Yes

☐

No

PART IV Exam Information

State(s)

Registered:

Date Final

Section Passed:

Date Ethics Exam

Passed:

Administered

By:

The AICPA Professional Ethics Comprehensive Course for licensure is required.

PART V Professional License(s)

List all jurisdictions where you hold or have held certificates or licenses to practice public accountancy.

☐ Check here if none.

State or Jurisdiction	License or Permit #	Initial Issue Date	Expiration Date

List all jurisdictions where you have applied for certification or licensure and have been denied.

☐ Check here if none.

State or Jurisdiction	Application Date	Reason for Denial

PART VI Education

High School	Location	Graduation Date		
College or University	Address	Dates in Attendance		Degree Type
		From	To	
		From	To	
		From	To	
		From	To	
		From	To	

PART VII Work History

Employer:			
Address:	P.O. Box or Street	City	State Zip
Phone Number:		Title:	
Duties:			
Employment Start Date:	mm/dd/yyyy	Employment End Date:	mm/dd/yyyy

Employer:			
Address:	P.O. Box or Street	City	State Zip
Phone Number:		Title:	
Duties:			
Employment Start Date:	mm/dd/yyyy	Employment End Date:	mm/dd/yyyy

Employer:			
Address:	P.O. Box or Street	City	State Zip
Phone Number:		Title:	
Duties:			
Employment Start Date:	mm/dd/yyyy	Employment End Date:	mm/dd/yyyy

Employer:			
Address:	P.O. Box or Street	City	State Zip
Phone Number:		Title:	
Duties:			
Employment Start Date:	mm/dd/yyyy	Employment End Date:	mm/dd/yyyy

PART VIII Alaska Law

I hereby certify I have reviewed, understand and will abide by the statutes and regulations applicable to my profession (AS 08.04 and 12 AAC 04).

PART IX 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, unless required to be kept confidential by state or federal law.

When in doubt, disclose and explain.

1. Have you been convicted of a crime or are you currently charged with committing a crime, or is any such action pending? For purposes of this question, "crime" includes a misdemeanor, felony, or a military offense, including (but not limited to) 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. 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
3. Have you ever had the right to practice before a federal or state agency denied, suspended, or revoked? ☐ Yes ☐ No
4. Have you ever been disciplined or had your membership terminated by any professional society/association? ☐ 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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CPA

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Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

Signature Page

Applicant Name:		
Alaska License Number (if known):		<input type="checkbox"/> <i>Application in Process</i>

PART X Agreement

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

I understand 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, registration, certificate, or permit to practice in the state of Alaska.

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

Applicant Signature:		Date Signed:	
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550 West 7th Avenue, Suite 1500, Anchorage, AK 99501

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Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

Authorization for Interstate Exchange of Examination & License Information

→ **Applicant:**

Before your application can be considered for approval, the information requested below must be officially verified by the accountancy board where you passed the CPA examination as well as each state where you hold or have held a certificate, license or permit. Check with the licensing board(s) to determine any additional requirements for release of the information. Copy this form as needed.

Full Legal Name:		Birth Date: (mm/dd/yyyy)	
Mailing Address:	P.O. Box or Street	City	State Zip
Email Address:		Phone Number:	
I request and authorize the release of the information requested on this form to complete an application filed with the Alaska Board of Public Accountancy.			
Request Made to:			
Applicant Signature:		Date Signed:	

→ **Board of Accountancy:**

Complete this part for the applicant identified above and return the form directly to the Alaska State Board of Public Accountancy at the letterhead address or email.

The following are grades, awarded on the Uniform CPA Examination(s) for the applicant as reported by the NASBA CPA Examination Services and approved unchanged by this board.

Exam Date	AICPA ID#	PASSING SCORES						
		AUD Score	FAR Score	REG Score	BEC Score	DISCIPLINE		
						BAR Score	ISC Score	TCP Score

Explain if any of the grades were changed, if an exam other than the Uniform CPA Exam was used, or if there is any reason why the grades should not be accepted by another board:

Questions about the Applicant:

1. Was this applicant ever denied sitting for the CPA examination?		<input type="checkbox"/> Yes		<input type="checkbox"/> No	
2. If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? <i>If yes, explain below:</i>		<input type="checkbox"/> Yes		<input type="checkbox"/> No	
3. Does your board consider this applicant's credit to be valid and in good standing at the present time? <i>If no, explain below:</i>		<input type="checkbox"/> Yes		<input type="checkbox"/> No	
4. Does this applicant hold a certificate, license or permit in good standing to practice accountancy?		<input type="checkbox"/> Yes		<input type="checkbox"/> No	
Issue Date:		Expiration Date:			
<i>If no, what requirements need to be met for issuance or reinstatement?</i>					
5. Did this applicant pass an ethics examination? <i>If yes, provide the information below:</i>		<input type="checkbox"/> Yes		<input type="checkbox"/> No	
Type:		Date Passed:		Grade:	

Additional information or explanation of the information provided:						
<div><div>BOARD SEAL</div></div>						
				Board Name:		
				Signature:		
				Printed Name:		
Date:			Title:			



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Verification of Accounting Experience

→ **Applicant:**

Before your application can be considered for approval, the information requested below must be completed by the supervising CPA where experience was earned and verified by the board. Forward this form to each employer; they will then complete the remainder of this form and return it directly to this division. Make copies as needed.

Applicant's Full Name:		Birth Date: (mm/dd/yyyy)	
<input type="checkbox"/> Full Time (At least 2000 hours per year)	From:	To:	
<input type="checkbox"/> Total Part Time Hours	From:	To:	
Total Part Time Hours:			

12 AAC 04.180 – Documentation of Experience

Experience must include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills and related training all of which were verified by a supervising certified public accountant with an active license at the time of supervision. The experience is acceptable if it is gained through employment in government, industry, academia, or public practice. Experience does not include paid or unpaid leave or holidays.

→ **Supervisor:**

Name of Firm, Business or Organization:			
Type of Firm, Business or Organization:		Phone Number:	
Address of Firm, Business or Organization:	P.O. Box or Street	City	State Zip
CPA License Number:		State Issued:	
Does the applicant's background include qualifying experience in providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, as required by 12 AAC 04.180?			<input type="checkbox"/> Yes <input type="checkbox"/> No

Signature

I certify the above-named applicant has been supervised by me for the period stated herein, and in the course of such employment has obtained experience under my supervision as outlined on this form. I further certify as the supervising CPA I have held an active CPA certificate/license/permit during this period of supervision.

Supervisor Printed Name:		Title:	
Supervisor Signature:		Date Signed:	



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CPA Supervisor License Verification

→ **Applicant:**

In order to verify your experience under the supervision of a CPA, this form must be completed by the licensing authority in the jurisdiction where the supervising CPA is certified and permitted to engage in the practice of public accountancy. You are advised to check with that board before forwarding this form to determine if there is a fee or if additional requirements need to be met before the information will be released. If the other jurisdiction does not fill out forms, you can have them send their own standard license verification directly to our office.

Applicant's Full Name:

Supervising CPA Information:

Direct Supervisor's Name:			
Name of Firm, Company or Organization:			
CPA License Number:		State Issued:	
Dates of Supervision:	From:		To:

→ **Board:**

This bottom part is to be completed by the board of accountancy where the above supervising CPA is certified and permitted to engage in the practice of public accounting, and mailed directly to the Alaska Board of Public Accountancy.

By my signature, I certify the above-referenced supervisor was certified/licensed/permitted to engage in the practice of public accountancy during the period stated above.

Comments:

BOARD SEAL	Board Name:			
	Signature:			
	Printed Name:			
	Date:		Title:	



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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 generally considered public records, unless required to be kept confidential by state or federal 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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FOR DIVISION USE ONLY

State of Alaska
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
<input type="checkbox"/>	Application Fee:		
<input type="checkbox"/>	License or Renewal Fee:		
<input type="checkbox"/>	Other (fine, exam, etc.):		
1.			
2.			
TOTAL:			

Name (as shown on credit card):			
Mailing Address:			
Phone Number:		Email (Optional):	
Signature of Credit Card Holder:			

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

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