

## CPA Renewal Instructions

- For licenses/permits lapsing: 12/31/2015
- Online renewal will close: 12/31/2015; after this date paper renewals will be required
- Licenses not renewed by midnight 12/31/2015 are considered lapsed

**NOTE: You will not be able to renew online if you do not have a social security number, if you are changing your license status, if there has been an entity change/change in partners, if you are currently under a consent agreement or if you answer 'yes' to any of the professional fitness questions.**

### No Grace Period

Your license/permit to practice public accounting in the State of Alaska is expiring. It is illegal for you to practice if your registration has expired. There is no grace period.

### Expired Licenses/Inactive Licenses:

You may not practice public accounting in Alaska with an inactive or expired license. If you choose not to practice public accounting, you may renew your license as "inactive." However, you will not be able to change to inactive status online.

### Renewal Processing Time

If you are prompted to complete your renewal by mail, the processing time for properly completed paper renewal applications is two to three weeks after receipt. Plan accordingly and submit your paper renewal application as soon as possible to ensure processing by the lapse date of December 31, 2015. Online renewals will be processed at the completion of a successful web application. Do not submit your application until you have completed all of your continuing education.

### Name Change

If you have had a legal name change since your last registration was issued, you must apply on paper and enclose a certified true copy of the legal document (marriage certificate, divorce decree, etc.) as proof of the change. You cannot change your name during an online renewal request.

### Entity Change

If your firm has had a status change, such as a change of entity, you may not renew your permit online. You must download a new license application from the Board of Public Accountancy website. Fill out the form online, print, and send with the appropriate documentation and fees by mail. Faxed forms will not be accepted.

### Quality Review

Before a license can be renewed, the licensee must comply with the quality review requirements of 12 AAC 04.600-12 AAC 04.690. *Visit the Board's website to review regulations.*

### Continuing Education

Before a license can be renewed, the licensee must comply with the continuing education requirements of 12 AAC 04.300 - 12 AAC 04.440. Licenses issued on or after January 1, 2014 (license #2700 and above) are not subject to proof of continuing education for this renewal only. All other licensees are required to complete 80 hours of approved continuing education during the concluding licensing period, with a minimum of 20 hours of continuing education earned in any one calendar year. If you met the requirement of earning 80 hours in the 2-year licensing period, but failed to meet the 20-hour per year minimum, you must complete a total of 88 hours (8 hours additional) OR you may agree to submit the additional 8 hours within 180 days of your license renewal.

### Mandatory Audit

If you are currently under a consent agreement and mandatory audit is required, you must send your CPE certificates with your paper renewal and CPE tracking form.

### Random Audit

The Board 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.

Licenses 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 4 years so you can respond to audits.

### Exemption from Social Security Number Requirement

If you do not have a United States Social Security number, or are a foreign citizen unable to obtain a United States Social Security Number, please contact the division for a waiver request form (Form #08-4372).

### Listserv

Subscribe to the Alaska Board of Public Accountancy electronic mailing list to receive correspondence from the Board. Visit the Board website at

<https://www.commerce.alaska.gov/web/CBPL/ProfessionalLicensing/BoardOfPublicAccountancy.aspx> to sign-up. You may cancel your subscription at any time by unsubscribing.

### Public Information

Please be aware that all information on this renewal form will be available to the public unless required to be kept confidential by state or federal law.

### Notification of Proposed Regulation Changes

If you would like to receive notice of all proposed public accountancy regulation changes, please send a written request to add your name to the Board of Public Accountancy Interested Parties List to:

Regulations Specialist  
Department of Commerce, Community, and Economic Development · Division of Corporations, Business  
& Professional Licensing  
P.O. Box 110806, Juneau, Alaska 99811-0806

### Payment of Child Support and Student Loans

If the Alaska Commission on Postsecondary Education has determined you are in loan default, or if the Alaska Child Support Services Division has determined you are in arrears on child support, you will be issued a nonrenewable, temporary license valid for 150 days and your fee will not be refunded. Contact Postsecondary Education at 1-888-441-2961, in Juneau at (907) 465-2961 or Child Support Enforcement at (907) 269-6963 to resolve payment issues.

### Business Licenses

Renewal applications for business licenses are mailed separately. For more information about business licenses, call (907) 465-2550. Online renewal is now available.