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
Phone: (907) 269-4712
Email: *BoardofPublicAccountacy@alaska.gov*
Website: *ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy*

Application for Out-of-State Permit

AS 08.04.421 — AS 08.04.422

PART I Payment of Fees

Required Fees	☐ Nonrefundable Initial Application Fee	**$300**
	☐ Permit Fee	**$900**

Make checks payable to the State of Alaska or use the attached credit card payment form.

PART II Applicant Information

Business Type	☐ Sole Practitioner (with firm permit)	☐ Corporation	☐ Partnership	☐ LLC	☐ LLP
Firm Name					
Mailing Address	Street/PO Box:	City:	State:	Zip Code:	
Contact Person		**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		☐ Send my Correspondence by Email ☐ Send my Correspondence by US Mail

Names and license numbers of licensees who will <u>provide services to Alaskan entities and individuals</u>:

Name	State	License Number

PART III Professional Fitness

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. Provide your explanation on a separate sheet of paper labeled with your name, and signed by you; include full details, dates, locations, type of action, organizations or parties involved, and specific circumstances. Documentation includes copies of court orders, charging documents, closing documents, board or license actions, etc. When in doubt about your response, disclose and provide the required explanation and documents.

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. 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. 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 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** ☐

3. Has any partner, member, or shareholder who will provide services to Alaska entities or individuals ever had a professional license/certificate/permit to practice public accountancy denied renewal in any jurisdiction for any cause other than failure to pay a required fee in that jurisdiction?

Yes ☐ **No** ☐

*	**If you checked “Yes” to any of the above questions, you must attach a signed and dated detailed explanation.**

PART IV Notarized Signature

I/We certify all of the following:

- I/We hold a firm permit to practice public accountancy in good standing in:

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

- I/We do not hold a permit for an Alaska CPA partnership, Alaska CPA LLC, Alaska CPA LLP or Alaska corporation.
- I/We do not maintain an office in the state of Alaska.

I/We agree to:

- Consent to the jurisdiction and disciplinary authority of the Alaska Board of Public Accountancy.
- Comply with Alaska statutes and regulations.
- Consent to the appointment of the Alaska Board of Public Accountancy as the agent for service of process upon whom process may be served in an action or proceeding against the individual or firm.
- Participate in a quality review program as required under AS 08.04.426 and will provide verification to the Board as required.
- Stop offering to engage or engaging in the practice of public accounting if the license from the state of the firm's principle place of business becomes invalid.

I/We certify that the information on this form is true and correct to the best of my knowledge and that all credentials supplied by me to support my application are true and correct. The Division may deny, suspend or revoke the license of a person who has obtained or has attempted to obtain a license by fraud or deceit.

Notary Stamp				
	Applicant's Signature:		Printed Name:	
	Notary Public for State of:		Subscribed and Sworn to Before me on this Day:	
	Notary's Signature:		My Commission Expires:	

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Authorization For Interstate Exchange Of Licensure Information

Applicant: Before your application can be considered for approval, the information requested below must be officially verified by the accountancy board where your license status was established. Please complete the information requested and forward it to the board where status was established and they will then complete the remainder of this form and return it to this Division. Please check with that board before forwarding this form to determine if there are additional requirements to be met before the information will be released.

Firm Name	
Mailing 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's Signature		**Date Signed**	

Board of Accountacy: Please complete this part for the applicant identified above and return the form directly to the Alaska State Board of Public Accountancy.

Does the firm identified above hold a license or permit issued by this board?

☐ **YES:**

License Number: _____ Issue Date: _____ Expiration Date: _____

Status: ☐ Current ☐ Lapsed ☐ Pending Litigation ☐ Suspended ☐ Revoked

☐ **NO** — please explain:

Does this firm participate in a quality review program and is it in compliance with all of the requirements? **Yes** ☐ **No** ☐

If no, please explain: _____

Additional information or explanations of exceptions:

Board Seal	Board Name:	
	Signature Official's Signature:	
	Printed Name	
	Date:	Title:

→ Please return this form to:

Board of Public Accountancy
550 West 7th Avenue, Suite 1500
Anchorage, AK 99501

GENERAL INFORMATION

The Out-of-State Permit expires on December 31st of odd numbered years, and may be renewed for upon receipt of a renewal application, including supporting documents, and payment of permit fees. Renewal applications will be sent to permit holders prior to the December 31st expiration date.

Out-of-State Permit Applications must include a copy of your authorization to operate as a legal entity in your resident state (i.e; a copy of the certificate of incorporation and articles of incorporation). Applicants must supply verification that the legal entity participates in a quality review program comparable to the program required of entities registered under AS 08.04.426. Please submit a copy of your most recent peer review acceptance letter (usually issued by the AICPA or your state society).

Employee Changes – If employees not listed on the application begin to provide services to Alaskan clients an updated list must be sent to the Board.

ARTICLE 3.
REGULATION OF ACCOUNTANTS.

Sec. 08.04.421. Out-of-state permits and exemptions. (a) A legal entity that does not have an office in this state, that is authorized to practice public accounting in another state, and that performs designated functions for a client whose home office is located in this state may not engage in the practice of public accounting in this state unless the legal entity has an out-of-state permit. To obtain an out-of-state permit, the legal entity shall submit to the board

(1) a written notice on a form provided by the board;
(2) the fee required by the board;
(3) verification of the current authorization of the legal entity to practice public accounting in the other state; and
(4) verification that the legal entity participates in a quality review program comparable to the program required of entities registered under AS 08.04.426.

(b) A legal entity that performs designated services but not designated functions for a client whose home office is located in this state may engage in the practice of public accounting in this state under an out-of-state exemption if the legal entity

(1) does not have an office in this state;
(2) is authorized to practice public accounting in another state;
(3) performs the designated services through an individual with a practice privilege; and
(4) participates in a quality review program comparable to the program required under AS 08.04.426.

(c) A legal entity that does not have an office in this state, is authorized to practice public accounting in another state, and does not perform designated functions or designated services for a client whose home office is located in this state may engage in the practice of public accounting in this state under an out-of-state exemption if the services that the legal entity performs within the practice of public accounting are performed

(1) through an individual who has a practice privilege; and
(2) only to the extent that the legal entity can lawfully perform the services in the state where the individual with a practice privilege has the individual's principal place of business.

(d) If the board denies an out-of-state permit to a legal entity under (a) of this section, the board shall provide notice of the denial to the legal entity.

(e) Notwithstanding AS 08.01.100(b), the board shall establish by regulation the period for which an out-of-state permit authorized by (a) of this section is valid. However, the initial term of an out-of-state permit may not exceed three years. The board may renew an out-of-state permit and shall establish by regulation the terms for and length of a renewal, except that the length of a renewal for an out-of-state permit may not exceed four years.

(f) A legal entity who may engage in the practice of public accounting under an out-of-state exemption is not required to provide a notice to the board, pay a fee to the board, or submit documentation to the board. The person may engage in the practice of public accounting by mail, by telephone, by electronic means, or in person.

(g) In this section, "designated service" means

(1) a review of a financial statement, if the performance of the review is established by the Statements on Standards for Accounting and Review Services; or
(2) a compilation service.

ARTICLE 3.

Sec. 08.04.422. Conditions of practice privileges, out-of-state permits, and out-of-state exemptions. An individual with a practice privilege who engages in the practice of public accounting in the state under the practice privilege, a legal entity with a permit or exemption under AS 08.04.421 who engages in the practice of public accounting in this state under the permit or exemption, and a legal entity that hires an individual with a practice privilege shall

(1) consent to the personal and subject matter jurisdiction and disciplinary authority of the board;
(2) agree to comply with this chapter, including the regulations adopted by the board;
(3) agree that the individual or legal entity will stop offering to engage or engaging in the practice of public accounting, whether individually or on behalf of a legal entity, if the license from the state of the individual's or legal entity's principal place of business becomes invalid; and
(4) consent to the appointment of the state board that issued the individual's license as the individual's or legal entity's agent for service of process in a court action or in another proceeding against the individual or legal entity that arises out of a transaction or an operation connected with or incidental to the individual's or legal entity's engagement in the practice of public accounting.

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Division of Corporations, Business and Professional Licensing
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: _____

Program Type: _____ 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 *(name change, wall certificate, fine, duplicate license, exam, etc.)*:
  1. _____ _____
  2. _____ _____

TOTAL: 0

Name *(as shown on credit card)*: _____

Mailing Address: _____

Phone Number: _____ Email *(optional)*: _____

Signature of Credit Card Holder: _____

08-4438 Rev 12/26/18 Credit Card Payment Form (all major cards accepted)

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

1. Account Number: _____
2. Expiration Date: _____
3. Billing ZIP Code: _____
4. Security Code: _____

All four fields **MUST** be completed!

This section will be destroyed after the payment is processed.