



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 7<sup>th</sup> Avenue, Suite 1500, Anchorage, AK 99501

Website: [ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy](http://ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy)

## Application for Reinstatement of CPA License

All applicants for reinstatement must submit documentation of 120 hours of continuing education in the 36 months immediately preceding the date of the application for reinstatement.

### PART I Payment of Fees

- The current licensing period ends December 31, 2025.
- Fees are due for period(s) your license was lapsed. 12 AAC 04.440
- The delayed renewal penalty is required for all reinstatements. 12 AAC 02.340(13)

Current Alaska CPA License Number:			
License Lapse Date Dec 31, 2019, or Earlier:	Ineligible for reinstatement; <i>submit form #08-4092.</i>		
License Lapse Date Dec 31, 2021:	(1)	<input type="checkbox"/> My license was ACTIVE when it lapsed.	\$300.00
		<input type="checkbox"/> My license was INACTIVE when it lapsed.	\$200.00
	(2)	<input type="checkbox"/> ACTIVE license for current licensing period.	\$300.00
		<input type="checkbox"/> INACTIVE license for current licensing period.	\$200.00
	(3)	<input type="checkbox"/> Delayed Renewal Penalty ( <b>Required</b> )	\$100.00
	License Lapse Date Dec 31, 2023:	(1)	<input type="checkbox"/> ACTIVE license for current licensing period.
		<input type="checkbox"/> INACTIVE license for current licensing period.	\$200.00
(2)		<input type="checkbox"/> Delayed Renewal Penalty ( <b>Required</b> )	\$100.00

### PART II Personal Information

Full Legal Name:			
<b>Provide all other names used (maiden, nicknames, aliases).</b> If any documentation will be received in a prior name, you must provide a certified true copy of the documentation showing proof of legal name change(s).			
<input type="checkbox"/> Not Applicable			
<input type="checkbox"/> Other Names Used: _____			
Mailing Address:	P.O. Box or Street	City	State Zip
Contact Phone:		Date of Birth:	

**PART II**    **Personal Information** *(continued)*

**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>	<b>Select One:</b>	<input type="checkbox"/> Send my Correspondence Electronically <input type="checkbox"/> Send my Correspondence by Mail
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**Note: If both boxes are selected above, you will receive correspondence electronically.**

**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.

## PART III Professional License(s)

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

☐ Check here if none.[illegible]

**PART IV****Practice Experience**☐ I am NOT presently in practice.☐ I AM presently in practice.

<b>Firm/Business Name:</b>		<b>Number of Years:</b>	
<b>Firm/Business Address:</b>	Street	City	State Zip

“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 matter, or consulting on tax matter.

Holding yourself out as a CPA includes continuing to use the CPA designation on forms, business cards, websites, etc.

☐ I have NOT practiced accountancy or held myself out as a CPA during the period my license was lapsed.☐ I HAVE practiced accountancy or held myself out as a CPA in ALASKA during the period my license was lapsed.

**Provide an explanation below; attach additional sheets, if necessary:**

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☐ I HAVE practiced accountancy or held myself out as a CPA OUTSIDE of Alaska during the period my license was lapsed.

**Location outside of Alaska where you practiced accountancy:**

**Provide an explanation below; attach additional sheets, if necessary:**

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**PART V Verification of Hours**

You must submit verification of 120 hours earned within the 36 months preceding the date of application for reinstatement. (See additional information on next page.)

Number your attached proof of completion documents corresponding to the item number on this list. List items in date order (oldest to most recent).

This information must be completed by the licensee and attested to by the signature below.

Item	Course Activity or Title	Date Completed	Teaching or Publishing CPE	Course/Activity Sponsor or Provider	CPE Hours Earned
1.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
2.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
3.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
4.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
5.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
6.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
7.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
8.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
9.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
10.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
11.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
12.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
13.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
14.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
15.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
16.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
17.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
18.			<input type="checkbox"/> Teaching <input type="checkbox"/> Publishing		
Total Hours:					

*\*Make additional copies, as necessary.*

## PART VI Reinstatement

12 AAC 04.440. Reinstatement of a Lapsed Permit.

- ☐ (a) An individual whose license to practice has been lapsed for less than one year, use the renewal form (#08-4060) available on the board's website.

- OR -

- ☐ (b) An individual whose license to practice has been lapsed for at least one year, but less than three years, may apply for reinstatement of the license by submitting:
- ☐ (1) an application and form provided by the department;
  - ☐ (2) the license reinstatement fees under 12 AAC 02.340 and the delayed renewal penalty fee required under 12 AAC 02.340; and
  - ☐ (3) documentation showing the applicant's completion of at least 120 hours of approved continuing education, in accordance with 12 AAC 04.310-12 AAC 04.410, during the 36 months immediately before the date of application for reinstatement; no more than 16 of the hours required in this paragraph may be from continuing education programs described in 12 AAC 04.360(5); at least four of the hours required in this paragraph must cover current ethics and statutes and regulations under AS 08.04 and 12 AAC 04.

- OR -

- ☐ (c) An individual whose license to practice has been lapsed for at least three years, but less than five years, may apply for reinstatement of the license by:
- ☐ (1) documenting to the satisfaction of the board that the individual's failure to renew the license was excusable;
  - ☐ (2) meeting the requirements of (b) of this section; and
  - ☐ (3) documenting that the continuing education completed in accordance with (b)(3) of this section included successful completion of a current ethics course and examination published by the American Institute of Certified Public Accountants (AICPA) or an ethics examination of another licensing jurisdiction, that, in the determination of the board, is equivalent to the AICPA course and examination described in 12 AAC 04.200(c).

## PART VII 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 VIII 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.

When in doubt about your response, disclose and provide the required explanation and documents. Applications submitted without the required attachments will be considered incomplete and will not be processed.

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. Since the date of your last application for an Alaska CPA or PA license, 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. Since the date of your last application for an Alaska CPA or PA license, have you held, or do you hold, ANY professional license that has ever been revoked, suspended, surrendered, subject to stipulation, placed on probation, been subject to any other restriction or disciplinary action in any jurisdiction, or been denied ANY professional license? ☐ Yes ☐ No
3. Since the date of your last application for an Alaska CPA or PA license, have you 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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## Signature Page

<b>Applicant Name:</b>	
<b>Alaska License Number:</b>	

### **PART IX** 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.

<b>Applicant Signature:</b>		<b>Date Signed:</b>	
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**Professional Licensing**

PO Box 110806, Juneau, AK 99811

Phone: (907) 465-2550

Email: [License@Alaska.Gov](mailto:License@Alaska.Gov)

Website: [ProfessionalLicense.Alaska.Gov](http://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.

<b>Location of Incident:</b>		<b>Date of Incident:</b>	
<b>Explanation of Incident:</b> 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.

<b>Full Name:</b>		<b>Program:</b>	
<b>Signature:</b>		<b>Date Signed:</b>	





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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:		