



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: BoardOfPublicAccountancy@Alaska.Gov

Website: ProfessionalLicense.Alaska.Gov/BoardOfPublicAccountancy

CPA Corporation Registration and Permit to Practice

PART I Payment of Fees

Required Fees:	<input type="checkbox"/> Nonrefundable Initial Application Fee	\$200.00
	<input type="checkbox"/> Initial License Fee	\$530.00

PART II Firm Information

Firm Name:			
Alaska Entity Number:			
Mailing Address:	P.O. Box or Street	City	State Zip
Contact Person:		Work 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	

Does your firm perform governmental audits?	<input type="checkbox"/> No <input type="checkbox"/> Yes	Approximate number of annual engagements:	
Does your firm perform other audits?	<input type="checkbox"/> No <input type="checkbox"/> Yes	Approximate number of annual engagements:	
Does your firm perform reviews?	<input type="checkbox"/> No <input type="checkbox"/> Yes	Approximate number of annual engagements:	
Does your firm perform compilations?	<input type="checkbox"/> No <input type="checkbox"/> Yes	Approximate number of annual engagements:	

PART III Attestations

We certify that, in accordance with AS 08.04.240(b):

- ☐ The sole purpose and business of the corporation are to furnish to the public services not inconsistent with AS 08.04 and the regulations adopted under it by the Board of Public Accountancy; however, the corporation may invest its funds in a manner not incompatible with this practice of public accounting;
- ☐ At least a simple majority of the shares of the corporation are owned by certified public accountants of this or another state in good standing and the principal officer of the corporation and any officer having authority over the practice of public accounting by the corporation is a certified public accountant of this or another state in good standing;
- ☐ An individual who is a certified public accountant or has a practice privilege, who is responsible for supervising attest functions or compilation services in the corporation, and who signs or authorizes another person to sign an accountant's report on financial statements on behalf of the corporation meets the competency requirements established by the Board under AS 08.04.423;
- ☐ An individual who signs or authorizes another person to sign an accountant's report on financial statements on behalf of the corporation meets the competency requirements established by the Board under AS 08.04.423;
- ☐ Each shareholder or director personally engaged in this state in the practice of public accounting and whose principal place of business is located in this state is a public accountant of this state in good standing.

We agree:

- ☐ To facilitate compliance with the provisions of AS 08.04.240 relating to the ownership of stock, there must be a written agreement binding the corporation or the qualified shareholders to purchase shares offered for sale by, or not under the ownership or effective control of, a qualified shareholder and binding a holder, not a qualified shareholder, to sell these shares to the corporation or the qualified shareholders; the agreement must be noticed on each certificate of corporate stock, the corporation may purchase any amount of its stock for this purpose, notwithstanding any impairment of capital, so long as one share remains outstanding.
- ☐ The corporation must be in compliance with those other regulations pertaining to corporations practicing public accounting in this state that the Board may adopt.
- ☐ Notification must be given to the Board within one month after admission or withdrawal of a shareholder from a corporation registered under AS 08.04.420.

Names and license numbers of shareholders holding Alaska licenses:

Full Name	Title	License Number	% of Ownership

Names and license numbers of ALL OTHER shareholders:

Full Name	Title	License Number	State	% of Ownership

PART IV 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. 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, 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. 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 Alaskan 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 ☐

"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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Notary Signature Page

PART V Notarized Signature

On behalf of the Corporation, I certify that, to the best of my knowledge, the statements contained in this application are true and correct. I understand that any false or misleading information herein may result in failure to obtain registration and licensure in the State of Alaska.

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.

<div>Notary Stamp</div>	Printed Name:			
	Signature of General Partner, Member or Shareholder:			
	Notary Public for State of:		Subscribed and Sworn to Before me on this Day:	
	Notary's Signature:		My Commission Expires:	



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Verification of a Nonresident CPA Corporation



Applicant:

Complete this top part of the form then have the state where you established original licensure as a partnership complete the bottom part.

Name of Corporation:			
Mailing Address:			
Phone Number:			
Applicant Signature:		Date Signed:	



State Agency:

The above-named corporation is applying for a permit to practice with the Alaska Board of Public Accountancy. Please verify the information requested and return the form directly to the Division. In lieu of this form, the State of Alaska will accept a standard computer verification that provides approximately the same information.

Licensee Name: (As Shown in Your Records)			
License Number:			
Original Issue Date:		Expiration Date:	
Status:	<input type="checkbox"/> Current <input type="checkbox"/> Inactive <input type="checkbox"/> Lapsed <input type="checkbox"/> Other: _____		
Have shareholders met your state's continuing education requirements?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
List Derogatory Information, If Any:			
	Signature		Date signed:
	Printed Name:		
	Jurisdiction:		Title:

Please return this form to:



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



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

State Office Building, 333 Willoughby Avenue, 9th Floor

PO Box 110806, Juneau, AK 99811-0806

Phone: (907) 465-2550

Email: License@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 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 according to state 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. Make copies as necessary.	

Did you attach all applicable documents associated with this incident?

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Court orders | <input type="checkbox"/> Consent agreements | <input type="checkbox"/> Disciplinary actions | <input type="checkbox"/> Charging documents |
| <input type="checkbox"/> Court records | <input type="checkbox"/> Fitness to practice | <input type="checkbox"/> All other documentation related to this incident | |
| <input type="checkbox"/> 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:			
Signature:		Date:	



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State of Alaska
Department of Commerce, Community, and Economic Development
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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: _____

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.