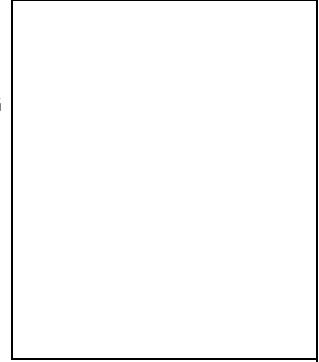




STATE OF ALASKA
DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT
DIVISION OF CORPORATIONS, BUSINESS, AND PROFESSIONAL LICENSING
ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY
P.O. BOX 110806
JUNEAU, ALASKA 99811-0806
(907) 465-3811
E-mail: license@alaska.gov



APPLICATION FOR OUT-OF-STATE PERMIT
(AS 08.04.420(c))

Table with 2 columns: Fee Name and Amount. Rows include Initial Nonrefundable Application Fee (\$ 50.00), Permit Fee (\$200.00), Total Fees Required (\$250.00), and Make checks payable to the State of Alaska.

I / We hereby submit this application for an Out-of-State Permit as:

- CPA Individual
CPA Partnership
CPA Corporation
CPA, LLC
CPA, LLP

Firm/Individual Name: _____

Address: _____
Street City State ZIP Code

Contact Person: _____ Daytime Telephone: _____

Email Address: _____

I / We certify all of the following:

- 1. I / We hold a permit to practice public accountancy in good standing in the State of _____.
Permit Number: _____ Expiration Date: _____
2. I / We do not hold a permit for an individual Alaska CPA/Alaska CPA partnership, or Alaska CPA Corporation.
3. I / We do not maintain an office in the State of Alaska.

I/ We agree to:

- 1. Consent to the jurisdiction and disciplinary authority of the Alaska Board of Public Accountancy.
2. Comply with Alaska statutes and regulations.
3. 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/firm.

PROFESSIONAL FITNESS - The following questions must be answered:

Table with 3 columns: Question, YES, NO. Contains 3 questions regarding criminal convictions, license suspensions, and denial of renewal in other states.

If you answered "Yes" to any of the above questions, please submit a detailed statement of explanation and legal documentation, if applicable. All information supplied with applications is considered public information except information considered confidential by state or federal law.

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.

Signature of Applicant

Title

Date of Application

SUBSCRIBED AND SWORN TO before me this _____ day of _____, _____.

Notary Public

SEAL

My Commission Expires: _____

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 Forms must include a copy of their authorization to operate as a legal entity in their resident state (i.e; a copy of the certificate of incorporation and articles of incorporation).

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY
AUTHORIZATION FOR INTERSTATE EXCHANGE OF LICENSURE INFORMATION**

This form is essential to the application you are filing with this board. 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, in turn, will complete the remainder of this form and return it to this agency. You are advised to check with that board before forwarding this form to determine if there are additional requirements to be met before the information will be released

SECTION A – TO BE COMPLETED BY THE APPLICANT (Please type or print legibly)

Name of Firm/Individual: _____

Mailing Address: _____

City: _____ State: _____ ZIP Code: _____

Daytime Telephone Number: _____ Social Security Number: _____

I hereby request and authorize the Accountancy Board of _____ to provide any and all pertinent information requested in this form to the Alaska Board of Public Accountancy to complete an application filed with that agency.

Signature Date Signed

SECTION B – LICENSE/PERMIT TO PRACTICE PUBLIC ACCOUNTING

The firm/individual identified in Section A of this form holds a license/permit issued by this board on ___/___/___ which remains valid until ___/___/___ and is currently in good standing in this state. (Please note any exceptions to the above statement in Section D of this form.)

License No.: _____ Issue Date: _____ Expiration Date: _____

License Status: Current Lapsed Pending Litigation Suspended Revoked

Have licensee, partners, and/or shareholders met the continuing education requirement? Yes No

Number of hours per year _____

SECTION C – ADDITIONAL INFORMATION

SECTION D – EXCEPTIONS OR EXPLANATIONS OF INFORMATION PROVIDED

The information provided herein is correct to the best of our knowledge.

OFFICIAL BOARD SEAL

Please return this form to:

Department of Commerce, Community and
Economic Development
Alaska State Board of Public Accountancy
P.O. Box 110806
Juneau, Alaska 99811-0806
(907) 465-3811

Board

Board Official Signature

Title

Date

ARTICLE 3.
REGULATION OF ACCOUNTANTS.

Sec. 08.04.420. Practice privileges and out-of-state permits. (a) An individual whose principal place of business is in another state who is authorized to practice public accounting in the other state but who is not licensed under AS 08.04.105 or 08.04.195 may engage in the practice of public accounting in this state under an out-of-state practice privilege if

- (1) the individual submits to the board
 - (A) an application on a form provided by the board; and
 - (B) any fee required by the board; and

- (2) the board
 - (A) verifies the individual's current authorization to practice public accounting in the other state; and
 - (B) determines under AS 08.04.075 that

(i) the qualifications required by the other state are substantially equivalent to the national standard or to another standard established by the board to protect the public interest; or

(ii) the individual's qualifications are substantially equivalent to the national standard or to another standard established by the board to protect the public interest.

(b) Notwithstanding (a) of this section, an individual who has satisfied (a)(1) of this section may engage in the practice of public accounting in this state while the board is making the verification and determinations under (a)(2) of this section. If the board denies a practice privilege under (a) of this section, the individual shall stop engaging in the practice of public accounting in this state when the individual receives the notice provided by the board under (d) of this section.

(c) A partnership, corporation, limited liability company, or other legal entity whose principal place of business is in another state, that is authorized to practice public accounting in the other state, and that does not have a permit under AS 08.04.240 may engage in the practice of public accounting in this state under an out-of-state permit if the practice does not involve opening an office in this state and if the partnership, corporation, limited liability company, or other legal entity

- (1) submits to the board
 - (A) a written notice on a form provided by the board;
 - (B) the fee required by the board; and

(C) verification of the current authorization of the partnership, corporation, limited liability company, or other legal entity to practice public accounting in the other state; and

- (2) satisfies any other requirements that the board establishes by regulation to protect the public interest.

(d) If the board denies an individual a practice privilege under (a) of this section or denies a partnership, corporation, limited liability company, or other legal entity an out-of-state permit under (c) of this section, the board shall provide notice of the denial to the individual, partnership, corporation, limited liability company, or other legal entity.

(e) If a person engages in the practice of public accounting under an out-of-state permit authorized by (c) of this section, the permit does not authorize an individual who is working for the person to hold the individual out to the public as available to provide public accounting work in the state.

(f) Notwithstanding AS 08.01.100(b), the board shall establish by regulation how long a practice privilege authorized by (a) of this section and an out-of-state permit authorized by (c) of this section last before they expire and require renewal, except that the initial term of a practice privilege and an out-of-state permit may not exceed three years. The board may renew a practice privilege or an out-of-state permit and shall establish by regulation the terms for and length of a renewal.

(g) An individual, partnership, corporation, limited liability company, or other legal entity that engages in the practice of public accounting under this section

- (1) consents to the jurisdiction and disciplinary authority of the board;
- (2) agrees to comply with state law, including the regulations adopted by the board; and
- (3) consents to the appointment of the board as the person's agent for the service of process upon whom

process may be served in an action or a proceeding against the individual, partnership, corporation, limited liability company, or other legal entity arising out of a transaction or an operation connected with or incidental to public accounting services performed by the individual, partnership, corporation, limited liability company, or other legal entity while engaging in the practice of public accounting in this state.