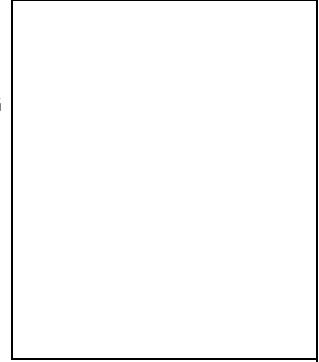




STATE OF ALASKA
DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT
DIVISION OF CORPORATIONS, BUSINESS, AND PROFESSIONAL LICENSING
ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY
P.O. BOX 110806
JUNEAU, ALASKA 99811-0806
(907) 465-3811
E-mail: license@alaska.gov



APPLICATION FOR OUT-OF-STATE PERMIT
(AS 08.04.420 - AS 08.04.422)

Initial Nonrefundable Application Fee \$ 50.00
Permit Fee: \$200.00
Total Fees Required: \$250.00

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 _____, _____.

SEAL

Notary Public

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. (a) Except as limited by (b) of this section, an individual who does not have a license in this state, but who is licensed to practice public accounting in another state and whose principal place of business for the practice of public accounting is in the other state may engage in the practice of public accounting in this state under a practice privilege if the state in which the individual is licensed to practice public accounting

(1) requires as a condition of licensure that an individual

(A) have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by a college or university;

(B) achieve a passing grade on the Uniform Certified Public Accountant Examination; and

(C) possess at least one year of experience, which includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills; the experience may be obtained through practice with the government, industry, colleges, universities, or the public; or

(2) does not require as a condition of licensure that an individual satisfy the requirements of (1) of this subsection, but the individual's qualifications are substantially equivalent to the requirements of (1) of this subsection; however, for the purposes of this paragraph, the education of an individual who holds a valid license to practice public accounting that is issued by another state before January 1, 2013, and who passes the Uniform Certified Public Accountant Examination before January 1, 2013, is exempt from the education requirement identified in (1)(A) of this subsection.

(b) Unless the individual is a sole practitioner, if an individual who engages in the practice of public accounting under a practice privilege under (a) of this section performs designated functions for a client whose home office is in this state, the individual may only provide the designated functions through a legal entity that has a permit.

(c) An individual who may engage in the practice of public accounting in this state under (a) or (b) of this section is not required to provide a notice to the board, to pay a fee to the board, or to submit documentation to the board in order to engage in the practice of public accounting in this state. The person may engage in the practice of public accounting by mail, by telephone, by electronic means, or in person.

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.
REGULATION OF ACCOUNTANTS. (continued)

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.**