



Alaska Department of Commerce, Community, and Economic Development
 Division of Corporations, Business and Professional Licensing
 Board of Public Accountancy
 P.O. Box 110806
 Juneau, Alaska 99811-0806
 Telephone: (907) 465-3811 ★ E-mail: license@alaska.gov
 Website: www.commerce.state.ak.us/occ

**APPLICATION FOR BIENNIAL RENEWAL OF
 CERTIFIED PUBLIC ACCOUNTANT
 RESIDENT FIRM PERMIT**

January 1, 2010 – December 31, 2011

Your Alaska permit to practice as a CPA Resident Firm expires December 31, 2009. There is no grace period to practice with an expired permit. By law, it is illegal to practice or offer to practice if your permit has lapsed/expired.

To renew your permit, complete this form, in its entirety, and promptly return it to the board. Renewal processing takes three to four weeks after receipt of a properly completed renewal form. Plan accordingly and submit the completed form as soon as possible to ensure the permit is renewed by December 31, 2009.

| | | | | |
|--|--------------------------------------|------------------------------|------------------------------|---|
| RESIDENT FIRM PERMIT RENEWAL FEE: \$135.00. Make check or money order payable to the State of Alaska. | | | | |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Corporation | <input type="checkbox"/> LLC | <input type="checkbox"/> LLP | <input type="checkbox"/> Other Legal Entity |

Firm permits will not be renewed until all partners, shareholders, or members have renewed their individual CPA licenses.

Permit Number: _____

Firm Name: _____

Mailing Address: _____ This is a new address

City, State, and ZIP Code: _____

Contact Person: _____ Daytime Telephone Number: _____

Email Address: _____

We hereby affirm that:

- The resident manager in charge of our Alaska office and each partner, member, or shareholder practicing public accounting in Alaska holds a current, active Alaska CPA license in good standing.
- At least one general partner, member, or shareholder holds a current Alaska CPA license in good standing.
- All general partners, members, or shareholders hold a current, active CPA license in good standing in Alaska or in another state.
- Our firm is in compliance with all business licensing and corporate registration requirements.
- The sole purpose and business of our corporation or LLC is to furnish to the public services not inconsistent with public accountancy statutes and regulations.

Resident Manager (supervising CPA) Name: _____ Alaska License Number: _____

| NAMES AND LICENSE NUMBERS OF PARTNERS OR SHAREHOLDERS | | | |
|--|-----------------------|--|---|
| NAME | LICENSE NUMBER | SSN (for Alaska CPA holders only) | STATE OF LICENSURE (if not Alaska) |
| | | | |
| | | | |
| | | | |
| | | | |

(Attach additional sheets, if necessary)

PROFESSIONAL FITNESS

The following questions must be answered:

Since the date of the firm's last application for a permit to practice:

YES NO

- 1. Have you, any partner, member, or shareholder been convicted of any criminal offense, other than minor traffic violations (convictions include Suspended Imposition of Sentence), under the laws of any state or of the United States?
- 2. Have you, any partner, member, or shareholder been convicted (convictions include Suspended Imposition of Sentence) of any crime, an essential element of which is dishonesty or fraud, under the laws of any state or of the United States?.....

If you answered "Yes" to any of the above questions, please explain dates and circumstances on a separate piece of paper, and send any supporting documents that are applicable (court records, etc.). "Yes" answers may not automatically result in denial of renewal.

QUALITY REVIEW REPORTING

To qualify for renewal, a permit holder must meet the quality review requirements of 12 AAC 24.600 unless exempt under 12 AAC 04.620. Read carefully and check the appropriate box.

- A. I have attached a copy of the most recent acceptance report verifying that the firm has undergone a quality review in accordance with 12 AAC 04.600 within the past three years. I certify, on behalf of the firm, that we have remained in good standing with the organization that administered the quality review.
- B. This firm has completed a quality review during the concluding licensing period January 1, 2008 through December 31, 2009 and, on behalf of the firm, I agree to submit the acceptance report required by 12 AAC 04.600 within the next 180 days. I understand that the acceptance report that I am to submit may not be used to satisfy quality review reporting requirements for subsequent renewal.
- C. This firm's **first** report on audited or reviewed financial statements was issued on or after January 1, 2008, and, on behalf of the firm, it is understood that a quality review must be completed within 18 months of the date of that report as required by 12 AAC 04.620.
- D. This firm is not subject to the quality review requirements in 12 AAC 04.600 because it did not issue any reports on audited or reviewed financial statements during the concluding licensing period of January 1, 2008 through December 31, 2009.
- E. If because of a change in ownership or entity structure (i.e., partnership to LLC or corporation, etc.), the firm has had a quality review as a different permit holder, attach explanation and a copy of the related acceptance report from the organization that administered the quality review.

THIS FIRM PERMIT WILL NOT BE RENEWED UNTIL ALL PARTNERS, SHAREHOLDERS, OR MEMBERS HAVE RENEWED THEIR INDIVIDUAL LICENSES.

WARNING: The Board of Public Accountancy may deny, suspend, revoke, or refuse to renew the license of a person who has obtained or attempted to obtain a certificate/license to practice public accountancy by fraud or deceit. The person may also be subject to criminal charges for unsworn falsification (AS 11.56.210).

I certify under penalty of unsworn falsification that I am authorized to affix my signature on behalf of the firm and that the information furnished is true and correct.

SIGN HERE

Signature

Title

Date: _____

Daytime Telephone Number: _____

**PLEASE MAKE A COPY OF YOUR RENEWAL FOR YOUR FILES
AND KEEP THE FOLLOWING INFORMATION:**

CHECKLIST

- Did you sign your renewal?
- Did you attach copies of any quality review documents that are required for your renewal?
- Did you enclose payment? (Please make check payable to "State of Alaska" or use the credit card payment form.)
- Did you make a copy of your renewal for your files?

Mail your renewal to : Alaska Board of Public Accountancy, PO Box 110806, Juneau, AK 99811-0806

GENERAL INFORMATION

- RENEWAL DUE DATE:** The processing time for properly completed renewal applications is three to four weeks after receipt. Plan accordingly and submit your renewal application by December 1, 2009 to ensure processing by the lapse date of December 31, 2009.
- EXPIRED PERMITS:** You may not practice public accounting in Alaska with an expired permit. If you choose not to renew your permit, it may be reinstated at a later date in accordance with AS 08.04.240, 08.04.426, AS 08.04.440, and 12 AAC 04.440.
- OWNERSHIP OR ENTITY CHANGE:** If your firm has had a status change, such as a change in ownership or an entity change, you must submit a new license application. You may obtain the form at the Board of Public Accountancy website at www.commerce.state.ak/occ/pcpa.cfm
- CONDITIONS OF YOUR FIRM PERMIT:** In accordance with AS 08.04.240, the following conditions apply to your permit:
- At least one general partner, member, or shareholder must hold a current, active Alaska CPA license in good standing.
 - All general partners, members, or shareholders must hold a current, active CPA license in good standing in Alaska or another state.
 - Each resident manager in charge of an office in Alaska and each partner, member, or shareholder practicing public accounting in Alaska must hold a current, active Alaska CPA license in good standing.
 - The sole purpose or business of a corporation or limited liability company must be to furnish to the public services not inconsistent with public accountancy statutes and regulations.
 - The firm must be in compliance with all business licensing or corporation registration requirements.
 - The board shall be notified within one month after the admission or withdrawal of a partner, member, or shareholder from the firm.
- QUALITY REVIEW:** Before a permit can be renewed, the licensee must comply with the quality review requirements of 12 AAC 04.600 – 12 AAC 06.690.
- PUBLIC INFORMATION:** Please be aware that all information on this renewal will be available to the public, unless required to be kept confidential by state or federal law. In addition, current licensee information, including mailing addresses, is also available from the division's website at www.commerce.state.ak/occ under "License Search".
- BUSINESS LICENSES:** Renewal applications for business licenses are processed separately. For more information about businesses licenses, call (907) 465-2550 or visit the website at www.commerce.state.ak/occ/home_bus_licensing.htm
- REGULATION INFORMATION:** If you would like to receive notice of all proposed Board of Public Accountancy regulation changes, send your written request to add your name to the "CPA" Interested Parties List to: Regulations Specialist, Department of Commerce, Community and Economic Development, PO Box 110806, Juneau, AK 99811-0806

ARTICLE 8.

QUALITY REVIEW.

Section

600. Quality review reporting requirements

610. Approved quality review programs

620. Exceptions to quality review reporting requirements

630. Special quality review reporting requirements

690. Definitions related to quality review

12 AAC 04.600. QUALITY REVIEW REPORTING REQUIREMENTS. (a) To renew a permit to practice under AS 08.04.390, 08.04.400, or 08.04.420 for a permit period beginning on or after January 1, 2000, a permit holder shall certify that the permit holder has met the quality review requirements of this section or that permit holder is exempt under 12 AAC 04.620.

(b) A permit holder shall indicate on the application for renewal whether the permit holder issued a report on audited or reviewed financial statements during the concluding permit period.

(c) Except as provided in 12 AAC 04.620(b) and (e) of this section, a permit holder who issued a report on audited or reviewed financial statements during the concluding permit period shall

(1) certify that, within the three years before the date of application for permit renewal, the permit holder has undergone a quality review that is acceptable to the board under 12 AAC 04.610;

(2) certify that, during the concluding permit period, the permit holder has remained in good standing with the organization that administered the quality review; and

(3) submit, at the time of application for renewal, the most recent written acceptance report from the organization administering the quality review.

(d) *Repealed 11/21/2001.*

(e) If a permit holder meets all of the requirements for renewal of the permit except submission of the acceptance report required under (c)(3) of this section, the board will renew the permit if the permit holder signs a statement certifying that the permit holder will comply with the requirements of (f) of this section.

(f) A permit holder whose permit to practice as a certified public accountant was renewed under (e) of this section shall submit the acceptance report required under (c)(3) of this section within 180 days after the permit was renewed. The documentation submitted under this subsection may not be used to satisfy the quality review reporting requirements for subsequent renewal of the permit.

12 AAC 04.610. APPROVED QUALITY REVIEW PROGRAMS. (a) A quality review program is acceptable to the board if it meets the requirements of the

(1) American Institute of Certified Public Accountants (AICPA) *Standards for Performing and Reporting on Peer Reviews*, 2000 edition, adopted by reference, excluding any reference to compilations; or

(2) National State Auditors Association (NSAA) *External Quality Control Program*, 1999 edition, adopted by reference.

(b) The board will accept the quality review program undergone by a permit holder that has offices in more than one state if the quality review program meets the requirements of this section, regardless of whether the permit holder's office in this state was selected for quality review.

Editor's note: *A copy of the Standards for Performing and Reporting on Peer Reviews, adopted by reference in 12 AAC 04.610, may be obtained from the Department of Commerce, Community, and Economic Development, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806, or from the American Institute of Certified Public Accountants (AICPA), Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3801. A copy of the External Quality Control Program, adopted by reference in 12 AAC 04.610, may be obtained from the Department of Commerce, Community, and Economic Development, Division of Occupational Licensing, P.O. Box 110806, Juneau, AK 99811-0806, or the National State Auditors Association, 2401 Regency Road, Suite 302, Lexington, KY 40503-2914.*

12 AAC 04.620. EXCEPTIONS TO QUALITY REVIEW REPORTING REQUIREMENTS. (a) A permit holder is exempt from the quality review requirements in 12 AAC 04.600 if the permit holder did not issue reports on audited or reviewed financial statements during the concluding permit period.

(b) A permit holder who issued the permit holder's first report during the permit period on audited or reviewed financial statements within the last 12 months of the concluding permit period is not required to meet the requirements of 12 AAC 04.600(c) to renew the permit. A permit holder described in this subsection shall

(1) notify the board within 30 days of issuing the first report on audited or reviewed financial statements or no later than the date of filing the application for permit renewal;

(2) undergo a quality review that is acceptable to the board under 12 AAC 04.610 within 18 months after the date of the first completed report on audited or reviewed financial statements; and

(3) meet the requirements of 12 AAC 04.600(c) for subsequent renewal of the permit to practice.

(c) The guidelines in Chapter 7, section V of the American Institute of Certified Public Accountants (AICPA) *State CPA Society, AICPA Peer Review Program, Administrative Manual*, 4th edition (2000), is adopted by reference. If a firm is merged, otherwise combined, dissolved, or separated, the organization administering the quality review shall apply those guidelines to determine which firm is considered the succeeding firm. That

determination is subject to review by the board under those guidelines. The succeeding firm shall retain its quality review status and its quality review due date.

Editor's note: A copy of Chapter 7, Section V, of the State CPA Society, AICPA Peer Review Program, Administrative Manual, adopted by reference in 12 AAC 04.620, may be obtained from the Department of Commerce, Community, and Economic Development, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806, or from the American Institute of Certified Public Accountants (AICPA), Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3801.

12 AAC 04.630. SPECIAL QUALITY REVIEW REPORTING REQUIREMENTS. (a) A permit holder shall meet the requirements in this section if the permit holder

(1) has undergone a quality review that is approved under 12 AAC 04.610(a) for a permit holder who issued a report on reviewed financial statements but did not issue a report on audited financial statements;

(2) has not undergone a quality review that is approved under 12 AAC 04.610(a) for a permit holder who issued a report on audited financial statements; and

(3) issued the permit holder's first report during the permit period on audited financial statements within the last 12 months of the concluding permit period.

(b) A permit holder described in (a) of this section shall

(1) notify the board within 30 days of issuing the first report on audited financial statements or no later than the date of filing the application for permit renewal;

(2) within 18 months after the date of the first completed report on audited financial statements, undergo a quality review that meets the requirements of 12 AAC 04.610(a) for a permit holder who has issued a report on audited financial statements; and

(3) meet the requirements of 12 AAC 04.600(a) for subsequent renewal of the permit to practice.

12 AAC 04.690. DEFINITIONS RELATED TO QUALITY REVIEW. In 12 AAC 04.600 - 12 AAC 04.630,

(1) "permit holder" means a person, partnership, limited liability company, or corporation that holds a permit to practice under AS 08.04.390, 08.04.400, or 08.04.420;

(2) "organization administering the quality review" means

(A) a state certified public accountant society authorized by the American Institute of Certified Public Accountants (AICPA) Peer Review Board to administer quality reviews; or

(B) the National State Auditors Association.



State of Alaska
 Department of Commerce, Community, and Economic Development
 Division of Corporations, Business and Professional Licensing
 PO Box 110806, Juneau, Alaska 99811-0806
 Phone: (907) 465-2550
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OFFICE USE ONLY

CREDIT CARD PAYMENT

For security purposes, please **do not email** credit card information. Fax or mail this form to the Division. Completion of this form is not proof of payment until the division processes the information contained herein. If any information on this form is illegible, the form will be rejected. Please print.

Name of Applicant or Licensee: _____
Corporate or Individual (first, middle, last)

License Number (if applicable): _____

Type of License: _____

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"/> Fine | _____ |
| <input type="checkbox"/> Other (specify): _____ | _____ |

Total: _____

Print Name on Credit Card: _____

Complete Mailing Address: _____

Telephone Number: _____

Signature of Credit Card Holder: _____

Credit Card Type *(check one)*: VISA MASTERCARD

Card Number: _____

Please provide the 3-digit security code number from the back of the card: _____

Expiration Date: _____