



Department of Commerce, Community, and Economic Development
Division of Corporations, Business and Professional Licensing
Alaska State Board of Public Accountancy
333 Willoughby Avenue, 9th Floor
P.O. Box 110806
Juneau, AK 99811-0806
(907) 465-3811
E-mail: license@alaska.gov Website: www.commerce.alaska.gov/occ

CERTIFIED PUBLIC ACCOUNTANT PROCEDURE SHEET FOR LICENSURE

GENERAL INSTRUCTIONS. Your application and supporting documents may be returned if they are not completed and in proper form. Applicants should read the application and these instructions carefully, as failure to do so may cause additional correspondence and delay in the processing of your application.

After you have successfully completed all parts of the Uniform CPA examination as prescribed by the State Board of Public Accountancy, you will be required to provide the following additional items when applying for certification:

1. **A completed application (form 08-4092) and the following fee(s):**

Initial application fee:	\$ 50.00 (Nonrefundable)
Certification fee:	\$220.00
Wall Certificate fee:	\$ 20.00 (Optional)

2. **Official transcripts mailed directly from colleges and/or universities of attendance.** Please note: If you are qualifying through a concentration in accounting, you must request your college(s) or university(s) to send official transcript(s) verifying your accounting concentration in accordance with 12 AAC 04.185. **NOTE: In accordance with AS 08.04.120, applicants with bachelor's degrees awarded after January 1, 2008 must have an accounting concentration.** An accounting concentration consists of 24 semester credit hours of accounting courses, and three semester credit hours each of business law, economics, and college math/computer science. If you received a bachelor degree with an **ACCOUNTING MAJOR** from the University of Alaska, you need only have the University of Alaska transcript submitted. Official transcripts submitted previously to qualify for the CPA Examination in Alaska and **NO** changes have occurred do not need to be resubmitted. **NOTE: In accordance with AS 08.04.120, bachelor's degrees awarded after January 1, 2001 must include at least 150 semester hours.**

3. **Proof of accounting experience satisfactory to the board (Form 08-4092b or 08-4092c).** Years of experience required varies with educational background and application type. Please refer to Alaska State Board of Public Accountancy statutes and regulations for specific information.

If your experience was obtained under the supervision of a CPA who is not certified in Alaska, you must also use **Form 08-4092(d)** to verify the supervising CPA's license to practice.

4. **Official verification mailed directly from the AICPA showing that you passed the AICPA Ethics examination.** The State Board of Public Accountancy does not administer the Open Book Ethics examination. It is provided and graded by the AICPA and is an open book exam. To request the exam, write: The American Institute of Certified Public Accountants, Order Department, P.O. Box 2209, Jersey City, NJ 07303-2209, telephone 1-888-777-7077.

5. **Official verification of your exam scores if passed in another state. (Form 08-4092a – copy form as needed.)**

6. **Official verification of certification/license/permit from each state in which you hold or have held a certificate/license/permit to practice. (Form 08-4092a – copy form as needed.)**

RECIPROCITY (Alaska Statute 08.04.195): If you are applying by Reciprocity, you must have four years of experience (earned after passing the examination) and obtained in a state in public accounting, or its equivalent, within the last ten years. Provide the following items:

1. Items 1, 2, 3, 5, and 6 listed above.
2. Proof of qualifying experience for reciprocal certification – **Form 08-4092c.**
3. Proof that CPA Supervisor/Experience Verifier was certified during time experience was earned – **Form 08-4092d.**

GENERAL INFORMATION

LICENSE RENEWAL AND INACTIVE LICENSE STATUS: All CPAs renew their licenses on December 31 of odd-numbered years. If a person is not practicing as a CPA, he/she may renew his/her license to inactive status. An applicant for renewal of an active license must have completed 80 hours of approved continuing education during the two years immediately preceding the application. Of the 80 hours, four hours must be in Alaska specific ethics and statutes and regulations. **KEEP THE DEPARTMENT NOTIFIED OF ANY CHANGE IN YOUR ADDRESS.**

REGISTRATION OF PARTNERSHIPS, CORPORATIONS, LIMITED LIABILITY COMPANIES: The Application for Registration and the appropriate fees must be submitted to the Department of Commerce, Community, and Economic Development for the board's review. Each office must be under the direct supervision of a licensed Public Accountant or Certified Public Accountant. A supervisor may serve in this capacity for one office only. Contact the Division of Corporations, Business, and Professional Licensing for applications and/or information about the certification process.

SOCIAL SECURITY NUMBER: The department is not authorized to issue a license unless the applicant's United States Social Security Number is provided. If you are a foreign citizen unable to obtain a U.S. Social Security Number, contact the division for further instructions. 08-4092 (Rev. 10/14/09)

MAIL COMPLETED APPLICATION AND FEES TO:

CPA

FOR OFFICE USE ONLY



**Department of Commerce, Community, and Economic Development
Division of Corporations, Business and Professional Licensing
Alaska State Board of Public Accountancy
333 Willoughby Avenue, 9th Floor
P.O. Box 110806
Juneau, Alaska 99811-0806
Telephone: (907) 465-3811 E-mail: license@alaska.gov**

APPLICATION FOR CERTIFIED PUBLIC ACCOUNTANT

Nonrefundable Application Fee: \$ 50.00
Certification Fee: \$ 220.00
Wall Certificate (Optional): \$ 20.00

Make checks payable to: STATE OF ALASKA

I HEREBY APPLY for Certification by EXAMINATION Certification by RECIPROCITY
(Must have at least four years post exam experience within last ten years)

1. Name: _____
Last First M.I. Maiden or Other Names
Salutation: Mr. Mrs. Ms. S.S.N: _____
(Required by AS 08.01.060)

2. CONTACT INFORMATION

Mailing Address: _____
City State ZIP Code
Daytime Telephone Number: _____
Area Code
Email Address: _____

Please send correspondence via Email US Mail

3. Date of Birth: _____
Mo. Day Year

4. EXAM INFORMATION

Passage of Uniform CPA examination:
State(s) Registered: _____ Date Final Section Passed: _____
Date Ethics Exam Passed? _____ Administered by: _____
(AICPA Professional Ethics Comprehensive Course required for CPA Licensure by Examination)

5. LICENSURE INFORMATION

a. List all Jurisdictions in which you hold or have held certificates/licenses to practice public accountancy.
 Check here if NONE

State or Jurisdiction	License or Permit Number	First Issue Date	Expiration Date	Periods of Lapse?

b. List all jurisdictions in which you have applied for certification/license and been denied. Check here if NONE

State or Jurisdiction	Application Date	Reason for Denial

6. EDUCATIONAL HISTORY:

High School Name _____ Location _____ Date Graduated _____

College or University

Name _____ Address _____ Dates in Attendance _____ Degree Type _____

7. PAST EXPERIENCE

List your accounting experience – use separate sheet if necessary.

Employer, Address, Telephone No. _____ Dates of Employment _____ Position/Title _____

8. PERSONAL DATA (AS 08.04.450)

- | | YES | NO |
|--|--------------------------|--------------------------|
| a. Have you ever had your certificate, license or permit to practice public accountancy in another jurisdiction suspended, revoked, restricted, reprimanded, or otherwise acted upon by that jurisdiction's licensing board? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Have you ever had the right to practice before a federal or state agency denied, suspended, or revoked? | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Have you ever been convicted of a felony under the laws of any state or of the United States? | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Have you ever been convicted of any crime of which dishonesty or fraud was an essential element under the laws of any state or of the United States? | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Have you ever been found guilty of gross negligence in the practice of public accounting, or other acts discreditable to the accounting profession? | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Have you ever committed an act in another state for which the holder of a license or permit would be subject to discipline in Alaska? | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Have you ever had an application for a fidelity or surety bond denied? | <input type="checkbox"/> | <input type="checkbox"/> |

If so, what date? _____
 Name of Surety Company _____
 Address _____

If you answered "yes" to any of these 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. Information about licensees, including mailing addresses, is available from the division's website at: www.commerce.state.ak.us/occ under "Professional License Search."

10. GOOD MORAL CHARACTER REFERENCES

List three good moral character references

Full Name	Address	Telephone Number	Relationship
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

11. PROFESSIONAL SOCIETIES

List the professional societies of which you are a member.

I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE, the statements contained in this application are true and correct, and that all credentials supplied by me to support my application are true and correct. I understand that any falsification of credentials may result in failure to obtain certification in the State of Alaska or subsequent revocation of my license.

Signature of Applicant

Date of Application

SUBSCRIBED AND SWORN TO before me this _____ day of _____, 20_____.

Notary Public

My Commission Expires: _____

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY
AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND CERTIFICATION 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 you passed the CPA examination as well as each state where you hold or have held a certificate, license or permit. You are advised to check with the licensing board(s) before forwarding this form to determine if there are additional requirements to be met before the information will be released. **(Copy this form as needed before completing Section A.)**

SECTION A

TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):

Name of Applicant: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Daytime Telephone Number: _____ Social Security Number: _____

Date of Birth: _____

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

Signature Date Signed

SECTION B THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY

SECTION B. VERIFICATION OF EXAMINATION CREDITS

The following are grades awarded on the Uniform CPA Examination(s) for the applicant as reported by the NASBA CPA Examination Services and approved unchanged by this Board. (Please use Section E of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why they should not be accepted by another board.)

IMPORTANT	
1. Was the applicant identified in Section A ever denied a sitting(s) for the CPA examination?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state?	<input type="checkbox"/> Yes <input type="checkbox"/> No (Please use Section E to explain.)
3. Does your Board consider this applicant's credit to be valid and in good standing at the present time?	<input type="checkbox"/> Yes <input type="checkbox"/> No (If no, please attach an explanation.)
4. Date credits expire, if any _____.	

(Please list all grades, including failing, recorded for applicant)

Date of Examination	AICPA I.D. Number	AUD (Auditing)	BEC (LPR/Law)	FAR (FARE/Theory)	REG (ARE/Practice)

SECTION C. CERTIFICATION/LICENSURE (permit) STATUS:

License to Practice Public Accounting:

If licensing is the responsibility of another agency, please forward and request completion of applicable section.

1. The individual identified in Section A of this form holds a certificate/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 statements in Section E of this form.)

2. The individual completed an Ethics examination. Yes No

If yes, please state: Type _____ Date Passed: _____ Grade: _____

3. If the individual does not hold a certificate/license/permit from your board, please indicate the requirements to be met for issuance or reinstatement:

_____ Pay appropriate fees

_____ Complete acceptable accounting/auditing experience

_____ Complete continuing professional education requirements

_____ Other (please specify): _____

SECTION D. ADDITIONAL INFORMATION REQUESTED:

SECTION E. EXCEPTIONS OR EXPLANATIONS OF INFORMATION PROVIDED:

The information provided herein is correct to the best of my knowledge

OFFICIAL BOARD SEAL

Board

Board Official Signature

Title

Date

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

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, AK 99811-0806
(907) 465-3811
E-mail: license@alaska.gov

APPLICATION FOR CPA LICENSURE
CPA SUPERVISOR VERIFICATION

In order to verify your experience under the supervision of a CPA, this form must be completed by the licensing authority in the jurisdiction where the supervising CPA is certified and permitted to engage in the practice of public accountancy. You are advised to check with that board before forwarding this form to determine if there is a fee or if additional requirements need to be met before the information will be released.

SECTION A. To be completed by applicant

After completing Section A, submit this form for verification to the State Board of Accountancy where the supervising CPA holds a certificate/license/permit to practice public accounting.

Please type or print legibly:

Applicant's Last Name	First Name	Middle Initial	Maiden Name
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SUPERVISING CPA INFORMATION

Name of Direct Supervisor _____	Name of Firm/Company _____
CPA License Number _____	State of Issuance _____
Duration of Supervised Experience: From: _____ To: _____	
Date	Date

SECTION B.

TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY WHERE THE ABOVE SUPERVISING CPA IS CERTIFIED AND PERMITTED TO ENGAGE IN THE PRACTICE OF PUBLIC ACCOUNTING, AND MAILED DIRECTLY TO THE ALASKA BOARD OF PUBLIC ACCOUNTANCY AT THE ABOVE ADDRESS.

By completion of this form, I acknowledge that the above-referenced supervisor was certified/licensed/permitted to engage in the practice of public accounting during the period(s) specified above:

I certify that _____, license number _____ in the state of _____ held a certificate/license/permit to engage in the practice of public accounting during the period(s) specified above.

Comments: _____

OFFICIAL BOARD SEAL

Board

Board Official Signature

Title

Date