



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

Physical Address

770 Washington Ave., Ste. 226
Montgomery, AL 36104-3807

Mailing Address

PO Box 300375
Montgomery, AL 36130-0375

Telephone: 334-242-5700

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www.asbpa.alabama.gov

APPLICATION FOR RECIPROCITY INSTRUCTIONS

Please review this information before submitting your Application for Reciprocity. The non-refundable Application for Reciprocity fee is \$100.00 and must accompany the application. Checks should be made payable to the **Alabama State Board of Public Accountancy**.

If you did not sit for the CPA Examination before 1995, you must have a copy of your transcripts sent directly to our office from your school. You will be required to comply with the 150 hours of education requirement as outlined in the administrative code, unless you have 4 years of public accounting experience since being certified. If you passed the Business Law Portion of the CPA Examination before May 1994, you must take the self-study course "Professional Ethics: The AICPA's Comprehensive Course" offered by the AICPA, unless you have four years of public accounting experience within the last 10 years. You may call the AICPA at 1-888-777-7077 to order the course or you may order a copy on-line at www.cpa2biz.com.

Please send the "Interstate Exchange Form" **to your Board of Accountancy** for certification that your CPA certificate is active, current, and in good standing. The completed form must be sent directly from your Board of Accountancy to the Alabama State Board of Public Accountancy.

Immigration Compliance Requirement - Act No. 2011-535 as amended by Act No. 2012-491 and now codified as Section 31-13-1, et seq., of the Code of Alabama 1975 is referred to as Alabama's Immigration Law or the Beason-Hammon Act and imposes certain requirements on persons applying for or renewing a professional license. Specifically, Sections 31-13-7 and 31-13-29 of the Code of Alabama 1975 require that applicants applying for or renewing a professional license must demonstrate his or her United States citizenship, or if not a United States Citizen, his or her lawful presence in the United States. The Immigration Law also provides that a citizen shall not be required to demonstrate citizenship for subsequent transactions, and an alien who demonstrates lawful permanent residence in the United States is not required to demonstrate lawful status for subsequent public records transactions after an initial verification is made. Enclosed are two forms from which you must select the appropriate one to complete. One form is to demonstrate a person's United States Citizenship "United States Citizen Form," and the other form is to demonstrate lawful presence in the United States "NOT a United States Citizen Form." You must select the appropriate form, choose the appropriate document(s) from the list of documents, staple a copy of the selected document(s) to the form and include them with the completed Application for Certificate by Reciprocity being submitted to this office.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
PO Box 300375, Montgomery, AL 36130-0375
(334) 242-5700
Application for Certificate by Reciprocity

Mr. _____
1. Mrs. _____, hereby apply for
Ms. _____
SSN _____

waiver of the examination requirements as provided in the Public Accountancy Act of 2003, and issuance of a certificate as a Certified Public Accountant. I am a Certified Public Accountant of _____

holding Certificate No. _____, issued _____, year _____, which certificate is active, in good standing and in full force and effect. I hold reciprocal CPA certificate(s) issued by the following jurisdictions (List all CPA reciprocal certificates you have received, showing certificate number, date issued and jurisdiction. If, in addition to the original CPA certificate previously identified, you also have received other certificates as a result of passing the Uniform CPA. Examination in other States, so indicate and list certificate numbers, dates, and States.)

I am familiar with the Public Accountancy Act of 2003, Rules and Regulations, the code of professional ethics promulgated by the Board and the instructions accompanying this application. As a condition of this application I pledge full observation of said law, Board rules and regulations, and code of professional ethics.

If any of the answers to the following questions be false, or if I be guilty of non-disclosure of material information in making this application, I hereby disqualify myself ipso facto. If any false statement or material non-disclosure remains undiscovered by the Board until a Certified Public Accountant's certificate has been issued to me, I hereby agree to surrender and forfeit the certificate and to deliver it to the Executive Director of the Board upon demand being made therefor. **I enclose herewith the required fees.**

1. Full name _____

2. Residence address _____
(Number and Street) (City) (State) (Zip) (Phone No.)

3. Date of birth _____ Place of birth _____

4. Email address _____

5. US Citizen--Complete and attach the "United States Citizen Form"
 Not a US Citizen--Complete and attach the "Not a United States Citizen Form"

6. Present employer _____ Title _____

7. Business address _____
(Number and Street) (City) (State) (Zip) (Phone No.)

8. Education – List all colleges or universities attended and dates of attendance; also give titles and dates of degrees received and major field of study.

Note – If you sat for the CPA Examination for the first time after January 1, 1995, and you do not have four years of public accounting experience since being certified, you are required to order your transcripts from your school(s). Official college or university transcripts must be sent directly to this Board from the school. No copies will be accepted.

Name _____ SSN _____

9. Employment – Set forth a continuous record of ALL employments and occupations of whatsoever description, since graduation from college, giving full names and dates. Do not fail to give complete present mailing addresses. Attach additional sheet(s) if needed.

10. What was the date(s) you sat for the uniform CPA examination? Date(s): _____

Place _____ Results _____

11. Have you ever had a CPA certificate or other professional or vocational license suspended or revoked by this or any other State or foreign country? _____ If so, give full particulars in a letter attached.

12. Have you ever had a bonding company cancel or reduce a bond on you or refuse to issue you a bond? _____ If so, what company? _____

13. Have you ever resigned or been discharged from employment under charges? _____ If so, give full particulars in a letter attached.

14. Have you ever been convicted of a felony or misdemeanor (other than a minor traffic violation) or declared by any court of competent jurisdiction to have committed any fraud? _____ If so, give full particulars in a letter attached.

15. Have you ever been expelled or disciplined by a college or university? _____ If so, give full particulars in a letter attached.

I agree to appear in person, if requested, at a time and place fixed by the Board or furnish any additional information requested of me, for the purpose of aiding the Board in determining my qualifications.

I certify under penalty of perjury that all statements, answers and representations made in the foregoing application, including all supplementary statements, are true and accurate and that I have not suppressed any information that might affect this application.

Date: _____ Signature: _____

Subscribed and sworn to before me, a Notary Public for the State of _____

on this the _____ day of _____ year of _____.



Notary Public

NOTARY
SEAL

Please glue or staple a 2"x2" photograph of yourself taken within the last three months, showing your head and shoulders only. Do not write or staple across your facial features.

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
PO BOX 300375
MONTGOMERY, AL 36130-0375
(334) 242-5700
1-800-435-9743
www.asbpa.alabama.gov**

Attachment to the Application for Certificate by Reciprocity
Immigration Compliance Requirements

United States Citizen Form

NAME: _____ SSN: _____

_____ **I am a United States (US) Citizen. I am submitting the attached copy of my document to prove citizenship:**

- _____ Driver's License or Non-driver's Identification (ID) card issued by Alabama (AL) Dept of Public Safety or equivalent governmental agency of another state within US, provided that the governmental agency of another state requires proof of lawful presence in US as condition of issuance
- _____ Birth Certificate indicating birth in US or one of its territories
- _____ Pertinent pages of a valid or expired US Passport identifying the person and person's passport number, or the person's US passport
- _____ US Naturalization documents or number of the certificate of naturalization
- _____ Other documents or methods of proof of US citizenship issued by the federal government pursuant to the Immigration and Nationality Act of 1952, as amended
- _____ Bureau of Indian Affairs card number, tribal treaty card number or tribal enrollment number
- _____ Consular report of birth abroad of a citizen of the US
- _____ Certificate of citizenship issued by the US Citizenship and Immigration Services
- _____ Certification of report of birth issued by US Dept of State
- _____ An American Indian card, with KIC classification, issued by US Dept of Homeland Security
- _____ Final adoption decree showing person's name and US birthplace
- _____ Official US military record of service showing applicant's place of birth in the US
- _____ Extract from a US hospital record of birth created at the time of the person's birth indicating the place of birth in the US
- _____ AL-verify
- _____ Valid Uniformed Services Privileges and ID Card
- _____ Other form of ID that the AL Dept of Revenue authorizes, through an administrative rule promulgated pursuant to the AL Admin Procedure Act, to be used to demonstrate or confirm a person's US citizenship or lawful presence in US as condition of issuance

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Attachment to the Application for Certificate by Reciprocity
Immigration Compliance Requirements

NOT a United States Citizen Form

NAME: _____ SSN: _____

_____ **I am NOT a United States Citizen. I am submitting the attached copy of my document to prove lawful presence:**

- _____ I-327 (Reentry Permit)
- _____ I-551 (Permanent Resident Card)
- _____ I-571 (Refugee Travel Document)
- _____ I-766 (Employment Authorization Card)
- _____ Certificate of Citizenship
- _____ Naturalization Certificate
- _____ Machine Readable Immigrant Visa (with Temporary I-551 Language)
- _____ Temporary I-551 Stamp (on passport or I-94)
- _____ I-94 (Arrival/Departure Record)
- _____ I-94 (Arrival/Departure Record) in Unexpired Foreign Passport
- _____ Unexpired Foreign Passport
- _____ I-20 (Certificate of Eligibility for Nonimmigrant (F-1) Student Status)
- _____ DS2019 (Certificate of Eligibility for Exchange Visitor (J-1) Status)