### QUICKGUIDE FOR NEW ALABAMA CPAS

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
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#### **INITIAL & ANNUAL REGISTRATION REQUIREMENTS:**

- Refer to your Congratulations or Acceptance of Reciprocity letter for additional information regarding your new Alabama CPA license.
- Your Initial Registration must be completed using the paper form that was sent with your certification letter (also available on the Board's website: https://www.asbpa.alabama.gov/registration.aspx).
- CPAs who do not initially register within 6 months are subject to disciplinary action.
- Subsequent Annual Registrations may be completed either by paper form or by using the online process.
- You are required to register with the Board annually every October 1, regardless of the date of your initial registration.
- **Example**: Jane receives her Congratulatory letter for obtaining her Alabama CPA license on 7/1. Jane completes her initial registration on 9/1. Jane must complete her annual registration renewal between 10/1 and 12/31.
- The Board's annual fiscal year is October 1 through September 30.

### **EXPERIENCE REQUIREMENTS & REPORTING:**

- Work experience must be documented prior to electing Active status.
- The <u>Experience Verification Form</u> must be completed by current and/or former employer(s) and submitted to the Board. For complete Board Rules on Experience requirements, please read Section 30-X-5-.06 on the Board's web site.
- If you have initially registered as inactive and documented your work experience, you are now eligible to upgrade to active status. To upgrade, please submit to the Board a \$50 check/money order and a written request to upgrade to active status.

Note: Experience documentation is not required for new Alabama CPAs who obtained a certificate by Reciprocity through certification in another state.

# WHEN CPE IS REQUIRED:

Active CPAs must earn CPE. Please review the <a href="CPE QuickGuide">CPE QuickGuide</a> on the Board's website for CPE requirements.

- New CPAs will begin earning CPE on the October 1 after they submit the first Active status Registration form, and/or are issued their initial permit to practice.
- Example #1: Jane is certified 11/3/21. She submits her Experience Verification Form with her Initial registration form on 12/1/21 and elects Active status. She is issued her first permit to practice 12/3/21. She will not begin earning CPE until 10/1/22 (reported on 10/1/23 on the 2023-2024 Annual Registration form).
- Example #2: John is certified 11/3/21 and submits his Initial registration form on 12/1/21 but does not have his experience. He elects Inactive status. On 1/14/22 he submits his Experience Verification Form with \$50 to upgrade to active status. He is issued his first permit to practice on 1/17/22. He will not begin earning CPE until 10/1/22 (reported on 10/1/23 on the 2023-2024 Annual Registration form).
- Example #3: Jack is certified on 11/3/21 and submits his 2021-2022 Initial registration form on 12/1/21 and elects Inactive status. He mails in his Experience Verification form and 2022-2023 annual registration renewal form the following year on 10/5/22 electing Active status. He will not begin earning CPE until 10/1/23 (reported on 10/1/24 on the 2024-2025 Annual Registration form).

## CONTACT INFORMATION:

For REGISTRATION & EXPERIENCE please contact Chequita Ross at <a href="mailto:chequita.ross@asbpa.alabama.gov">chequita.ross@asbpa.alabama.gov</a>.
For CPE please contact Nicole Robinson at <a href="mailto:nicole.robinson@asbpa.alabama.gov">nicole.robinson@asbpa.alabama.gov</a>.

**DISCLAIMER:** THIS SUMMARY IS DESIGNED AS A QUICK GUIDE. IF YOU HAVE ANY QUESTIONS REGARDING WHEN YOU MUST MEET THESE REQUIRMENTS, PLEASE CONTACT THE BOARD FOR CONFIRMATION.