



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36104-3807
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Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

INSTRUCTIONS FOR COMPLETING THE 2019-2020 REGISTRATION FORM AND CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

*Applicable changes in Board laws and rules have been incorporated into these instructions;
You are encouraged to read all instructions since there are several changes.*

*****It is the responsibility of the CPA and PA to register timely, regardless of whether he or she receives the Board's courtesy reminder(s)*****

ANNUAL REGISTRATION:

Renewal. All Alabama CPAs and PAs are required by the Alabama Accountancy Law (Title 34, Chapter 1, Code of Alabama 1975) to register annually with the Alabama State Board of Public Accountancy ("the Board"). The only exception is for licensees who have elected retired status previously. The link to the online registration form can be found on the Board's website at <https://www.asbpa.alabama.gov>. Instructions for online registration are provided at every step. All major credit cards (Visa, MC, AmEx, and Discover) can be used for online payment! If registration is done through the online procedure, the paper form should **NOT** be mailed to the Board. Additionally, if the renewal is done through the online registration, all steps must be completed online. Continuing Professional Education (CPE) is required for active renewal, if it has not already been saved through the Board's online registration throughout the year. Please note, a refund will be issued for an incomplete registration. If the CPA or PA chooses to register manually, please print the 2019-2020 Registration Form from the Board's website, complete it, and mail to the Board with a check or money order made payable to the Alabama State Board of Public Accountancy in the amount of \$100.00 for active status or \$50.00 for inactive status.

Initial. **Do not register using the online registration if this is your initial registration.** Please print the paper registration form and mail it to the Board with the appropriate registration fee. The paper form can be found on the Board's website at <https://www.asbpa.alabama.gov>.

Experience. The experience required to qualify initially for a permit to practice (active) is one year of public accounting or two years in a qualifying accounting position in industry, business, government or college teaching. Information on how to document experience can be found on the Board's website at <https://www.asbpa.alabama.gov/experience.aspx>. Upon completion and verification of the required experience, you may apply for your initial permit to practice, active status. If you currently are unable to document experience, please register as inactive.

Active Status. CPAs and PAs practicing public accounting in Alabama must obtain an annual permit to practice (active status). A **\$100.00** fee for an annual permit to practice, whether initial or renewal, must be submitted to the Board along with the 2019-2020 Registration Form. Continuing Professional Education (CPE) is required for active status and must be reported on the 2019-2020 Registration Form in the section entitled "Continuing Professional Education (CPE) Reporting for the Fiscal Year Ended September 30, 2019." Further details on reporting CPE are on the second page of these instructions.

Inactive Status. CPAs and PAs who do not desire an annual permit to practice public accounting, see definition of the Practice of Public Accountancy Rule 30-X-1-01(f), (those electing inactive status) or those who are otherwise ineligible for an annual permit must also register with the Board annually. A **\$50.00** fee is required along with the 2019-2020 Registration Form for inactive status. *CPAs and PAs who are on inactive status must place the word "inactive" adjacent to their CPA or PA title on any business card, letterhead, or any other document or device, except for their CPA or PA certificate, on which their CPA or PA title appears.* If a CPA or PA on inactive status desires to return to active status, he or she must apply for an annual permit to practice with proof that 40 hours of CPE were obtained for each fiscal year of inactive status, not to exceed 120 hours of CPE. All hours must be obtained during the three-year period preceding the date of the request for an annual permit to practice. A CPE catch-up form can be found at www.asbpa.alabama.gov. **See Accountancy Rule 30-X-5-.01(1)(c).**

Retired Status. CPAs and PAs who are eligible may elect retired status on the 2019-2020 Registration Form with no fee requirement. Retired status is defined as a licensee who has reached age 55 and is no longer performing any of the duties of public accounting, including, but not limited to, tax return preparation and management advisory services. See definition of the Practice of Public Accountancy Rule 30-X-1-01(f). *CPAs and PAs who elect retired status must place the word "retired" adjacent to their CPA or PA title on any business card, letterhead, or any other document or device, except for their CPA or PA certificate, on which their CPA or PA title appears.* **See Accountancy Rule 30-X-5-.01(1)(b).**

REGISTER TIMELY: The 2019-2020 registration and appropriate fee are due in the Board office on October 1, 2019; however, the rules do provide a grace period for filing timely through December 31, 2019. This grace period applies only to submission of the completed registrations. CPE must be earned during the fiscal year and completed by September 30, 2019. All registration forms completed manually, and appropriate fees should be mailed to the Alabama State Board of Public Accountancy, PO Box 300375, Montgomery, Alabama 36130-0375.

DELINQUENT STATUS: Registrations submitted online or postmarked after December 31, 2019 are considered delinquent. A \$100.00 penalty is due for registrations submitted from January 1, 2020 through February 29, 2020. The penalty increases to \$500.00 for registrations submitted on or after March 1, 2020. On April 1, 2020 disciplinary actions ensue for unpaid fees and penalties; therefore, you are encouraged to file as near the October 1, 2019 due date as possible.

CONTACT INFORMATION: Select CPA or PA; provide your CPA certificate number and DOB. Only the *last four digits* of your Social Security number are required. The Preferred address and phone number are required fields. The Alternate address and phone number are optional. The Email address is required, as this is how the licensee receives his/her permits to practice. The Employer is a required field. If there is not an employer, use "N/A" or "None" in the field. Please provide your job title or job description. *Please note: The Preferred address, phone number and employer are considered public record and therefore will appear on the "Find a CPA" page on Board's web site.*

IRS PREPARER TAX IDENTIFICATION NUMBER (PTIN): Please provide your active PTIN.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY (ASBPA) FIRM NAME: Please provide your firm name. See "Sole Proprietorship" below for additional firm information.

SELF-REPORTING INFORMATION: Questions 1 through 5 are required. Additionally, if electing inactive or retired, please answer either statement 6 or statement 7, respectively.

CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019: Alabama CPAs and PAs who hold an annual permit to practice (active status) must complete 40 hours of acceptable CPE during the fiscal year that began on October 1, 2018 and ended on September 30, 2019. At least eight hours must be in accounting and auditing, and no more than eight hours in behavioral courses will be accepted. Other maximum limits include, 10 hours for publications authored, and eight hours for technical sessions at professional meetings. ***All CPE courses must be at least 1 hour in length.*** CPE hours may not be carried over. CPE completion records should be retained for a minimum of five fiscal years. No CPE hours are required this reporting period for CPAs certified and/or licensed after October 1, 2018. If you cannot meet the CPE requirements by September 30, 2019, due to reasonable cause, please contact the Board office to formalize a CPE completion schedule.

There are three categories for detailing the CPE that you completed for the fiscal year ended September 30, 2019: Professional Development Programs, Seminars, Live Webinars, and Educational Classes Attended; Correspondence or Individual Study Programs; and Speaker, Discussion Leader or Instructor. Each category has been annotated with applicable information from the rules to assist you in completion of the categories. Summary totals from these three categories should be entered on the front side of the form in the subsection entitled *CPE earned by Alabama standards*.

The section entitled *CPE claimed by reciprocity* has been included to implement the CPE Reciprocity agreements between the Alabama, Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, and Tennessee Boards of Public Accountancy. This portion of the form is applicable only to Alabama CPAs who hold valid CPA certificates issued by those states and are domiciled in or whose principal office is in the issuing state. If applicable to you, fill in your Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, or Tennessee CPA Certificate number on the blank provided and check the box next to the appropriate state. If you are eligible to claim CPE by reciprocity, you are not required to complete the subsection entitled *CPE earned by Alabama standards* or detail your CPE courses on the reverse side of the form. **Board rules related to earning and reporting CPE can be found at www.asbpa.alabama.gov.**

SOLE PROPRIETORSHIPS: Sole proprietorships are defined as a firm in Section 34-1-2 of the Code of Alabama 1975. If you are practicing as a sole proprietorship, you must register annually as an individual CPA or PA **and** as a firm. If you are practicing as a sole proprietorship or have created a new firm of another type and such firm is not currently registered with the Board, it is your responsibility to contact the Board office, register the firm, and obtain a firm permit to practice for 2019-2020.

ADDRESS CHANGES: Board rules require that you notify us in writing within 30 days of any change of address and/or change in your business affiliation. Such changes can be either mailed or faxed (334-242-2711) to the Board office. There is also an online change of information form at <http://www.asbpa.alabama.gov>.

OTHER REGISTRATION REQUIREMENTS: In addition to registering with the Board, Section 40-12-71 of the Code of Alabama 1975 requires Certified Public Accountants engaged in the practice of public accounting to obtain an annual license (\$25.00 fee) at the office of the county probate judge or other county licensing agency. Details of this law may be found at www.asbpa.alabama.gov.

2019–2020 REGISTRATION FORM

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

PO BOX 300375

MONTGOMERY, AL 36130-0375

Phone: 334-242-5700 • Web Site: www.asbpa.alabama.gov

DUE → OCTOBER 1, 2019 • DELINQUENT → JANUARY 1, 2020

Registration Fees: **Active - \$100.00** **Inactive - \$50.00** **Retired (must be age 55) – No Fee**

Submit the completed form along with your annual registration fee to the address above. Please submit a copy of legal documentation with all name changes. You must notify the Board of any changes in address and employment information within 30 days of change. To register on-line using a credit card, go to the Board's web site listed above.

CONTACT INFORMATION: All fields are mandatory.

(Area Below for Board Use)

CPA or PA Cert #: _____ SSN: last 4-digits only _____ DOB _____ / _____ / _____

Full Name: _____
First Middle Last Suffix

Preferred Address: → Home or Work

Street: _____

City, State, Zip: _____

Preferred Phone: _____ → Home, Work or Cell

Alternate Address: → Home or Work

Street: _____

City, State, Zip: _____

Alternate Phone: _____ → Home, Work or Cell

Email: _____

Current Firm / Employer Name: _____

Job Title: _____

ACTIVE IRS Preparer Tax Identification Number (PTIN): P _____

ASBPA Firm Name: _____

CONTINUING PROFESSIONAL EDUCATION (CPE) REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Summary of CPE earned by Alabama standards → Must complete CPE Reporting Detail Form (page 3 or attach your own spreadsheet)

1. Education Programs Attended (Live classes)	_____	Hours
2. Formal Correspondence or Individual Study (Self-Study) Programs (maximum of 20 hours allowed)	_____	Hours
3. Speaker, Discussion Leader, or Instructor Programs	_____	Hours
a. Total Accounting & Auditing hours included above _____ (minimum of 8 hours required)		
TOTAL CPE CLAIMED	_____	Hours

If you are registering as "Active," you must list your CPE courses on page 3 of this form. You are required to report 40 hours of CPE each fiscal year. At least 8 of those hours **MUST** be Accounting and Auditing. **CPE hours must be earned between October 1, 2018 and September 30, 2019.** There is no provision for carryover of CPE hours. No CPE hours are required this reporting period for CPAs/PAs certified and/or licensed after October 1, 2018.

CPE CLAIMED BY RECIPROcity:

Active Alabama CPAs/PAs domiciled in or whose principal office is in Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, or Tennessee may satisfy CPE requirements by providing the following information:

CPA Certificate No. _____ issued by the state of KS KY MS NC NV SC TN

***IMPORTANT PAYMENT INFORMATION:** To avoid paying a late renewal penalty, registration forms **must** be postmarked on or before **December 31, 2019.**

Registration renewals received with a postmark after this date is subject to a late renewal penalty. The late renewal penalty is \$100.00 for renewals postmarked from January 1, 2020 through February 29, 2020; \$500.00 for renewals postmarked on or after March 1, 2020; on April 1, 2020 disciplinary actions ensue for unpaid fees and penalties.

ASBPA USE ONLY

DR _____ DP _____

RF _____ LRP _____ TR _____

NOTES:

2019–2020 REGISTRATION FORM

SELF-REPORTING INFORMATION

DIRECTIONS: For the period of October 1, 2018 through today's date please read and answer each of the following questions carefully. For each YES answer, attach a separate sheet with a thorough explanation and include appropriate documentation such as related complaints, pleadings, judgments, orders, and settlement agreements. Please check a YES or NO response for each question.	YES	NO
1. Have you been charged with, convicted of or pled nolo contendere or have an order of deferred prosecution entered involving any 1) felony or 2) a misdemeanor if an essential element of the offense is dishonesty, deceit or fraud, in any state or federal court <i>not previously reported to the Board</i> ?		
2. Have you been or are you currently a defendant in any type of civil or administrative action related to the practice of public accounting, or in which allegations of accounting violations, dishonesty, fraud, misrepresentation, or breach of fiduciary have been made <i>not previously reported to the Board</i> ?		
3. Have you had your license, certification, registration, membership, or authority to practice as a CPA/PA denied, placed on probation, suspended, revoked, censured, reprimanded, sanctioned, civil penalty, fine, modification of a license, disciplined, or otherwise restricted (other than failure to pay license or registration fee) by the IRS, SEC, or any other federal or state agency not previously reported to the Board?		
4. Have you had an award or judgment of \$150,000 or more against you based on a claim of or action for gross negligence, violation of a specific standard of practice, fraud, or misappropriation of money in the practice of public accounting <i>not previously reported to the Board</i> ?		
5. Have you voluntarily surrendered, allowed to lapse, canceled, or resigned your license, certificate, registration, membership, or authority to practice as a CPA/PA in lieu of disciplinary proceeding, or sanctions of any kind by any other state or foreign country not previously reported to the Board?		

FOR LICENSEES ELECTING INACTIVE OR RETIRED ONLY: ANSWER ONE:	YES	NO
6. IF RENEWING FOR INACTIVE STATUS: I acknowledge that I will comply with all Statutes & Rules pertaining to inactive status.		
7. IF RENEWING FOR RETIRED STATUS: I acknowledge that I will comply with all Statutes & Rules pertaining to retired status.		

I certify under penalty of perjury that all statements and information contained herein are true, accurate and correct in every respect, to the best of my knowledge and belief; and that I have not suppressed any information that might affect my renewal, with full knowledge that the information submitted in this renewal may be grounds for disciplinary action against my certificate.

REQUIRED SIGNATURE: _____

DATE: _____

2019–2020 REGISTRATION FORM

CPE REPORTING DETAIL FORM

Directions: Complete the details for the programs or courses in which you participated as an attendee or student; took formal self-study programs; or were a speaker, discussion leader or instructor. A minimum of 8 hours in Accounting and Auditing is required. A maximum of 12 hours in Behavioral courses will be applied toward the 40-hour requirement. **All courses must be at least 1 hour in length.** The month, day(s), and year must be shown in the Date columns. Courses must fall within the time shown on the front of this form. Courses listed on attachments must show clearly the category and a total per category. **Forms that have incorrect or incomplete information may be returned for correction, thus delaying your registration.**

CPE Credit: One university/college semester credit hour equals 15 CPE hours
 One university/college quarter credit hour equals 10 CPE hours
 CPE is based on a 50-minute hour; round down to the nearest half-hour
 A 6-hour program in one day equals 8 CPE hours

Board rules relating to earning and reporting CPE can be found at <http://www.asbpa.alabama.gov>

PROFESSIONAL DEVELOPMENT PROGRAMS, SEMINARS, LIVE WEBINARS, and EDUCATIONAL CLASSES ATTENDED:

School, Firm or Organization Conducting Program	Location of Program	Title of Program or Description of Content	Principal Instructor	Dates Attended MM/DD(s)/YYYY	Total Hours Claimed	A&A Hours

TOTAL _____

FORMAL CORRESPONDENCE OR INDIVIDUAL STUDY PROGRAMS (Self-Study):

Credit may be claimed on the equivalency of the program to a comparable seminar or a comparable course for credit at an accredited education institution. **A maximum of 20 hours** may be claimed for courses completed within the CPE reporting period. **All courses must be at least 1 hour in length.**

School or Organization Providing or Sponsoring the Program	Program Title or Description of Content	Date Completed MM/DD/YYYY	Total Hours Claimed	A&A Hours

TOTAL _____

SPEAKER, DISCUSSION LEADER OR INSTRUCTOR:

Use this section only to report CPE when **you** were the speaker, discussion leader, or instructor. Credit may be claimed equal to twice the number of actual hours of the session to allow for preparation and presentation time.

Sponsor of Program	Location of Program	Program Title or Description of Content	Dates of Program MM/DD(s)/YYYY	Total Hours Claimed	A&A Hours

TOTAL _____