



## 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

D. Boyd Busby, CPA  
Executive Director

Telephone: 334-242-5700

Fax: 334-242-2711

www.asbpa.alabama.gov

### 2019-2020 NON-LICENSEE OWNER REGISTRATION FORM AND CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

#### INSTRUCTIONS

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

**ANNUAL REGISTRATION:** All non-licensee owners of Alabama CPA and PA firms are required by law to register annually with the Alabama State Board of Public Accountancy ("the Board"), pay an annual registration fee, and satisfy continuing education requirements. The link to the on-line registration form can be found on the Board's website at <http://www.asbpa.alabama.gov>. Instructions for on-line registration are provided at every step. All major credit cards (Visa, MC, AmEx, and Discover) can be used for on-line payment! If registration is done through the internet-based procedure, the paper form should **NOT** be mailed to the Board. If you choose to register manually, you may print the 2019-2020 Registration Form from the Board's web site, complete it, and return with a check or money order made payable to the Alabama State Board of Public Accountancy in the amount of \$100.00.

Non-Licensee Owners must be active individual participants as defined by § 34-1-6(a)(5)(b), Code of Alabama.

**EXPLANATION OF LINE ITEMS:** The following provides a brief explanation of the items required on the registration form. Your information as it appears on the Board's records has been preprinted for you to verify and revise as necessary.

**Registration #:** Registration number assigned by the Board. Leave blank if this is your initial registration.

**Date Registered:** Date assigned by the Board. Leave blank if this is your initial registration.

**SSN:** Your Social Security Number (SS#). Your SS# is not provided on any information that is shared with the public. Please enter your entire SS# on your initial registration. After your initial registration, only the last 4 digits of your SS# will be required.

**Date of Birth:** The month, day and year you were born.

**Name:** Your name as it will appear on the Board's records. If you have a name change, please provide a copy of legal documentation.

**Preferred Address and Phone:** The mailing address and phone number to which you would like correspondence and other contact from the Board directed. This can be either your home address or the firm's (work) address. *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.

**Alternate Address and Phone:** Alternate contact information in case we are unable to reach you at your preferred address and phone. This can be either your home address or the firm's (work) address, whichever is not provided in the Preferred section.

**Email Address:** The preferred email address you would like for us to use to contact you via e-mail.

**Firm Name:** The name of the Alabama CPA or PA firm of which you are a non-licensee owner.

**Firm Number:** The firm number of the Alabama CPA or PA firm of which you are a non-licensee owner.

**Job Title:** Your job title at the Alabama CPA or PA firm of which you are a non-licensee owner.

(over)

**Ownership %:** The percent you own of the Alabama CPA or PA firm of which you are a non-licensee owner, limited to 49%.

**Work Time %:** Approximate percent of time that you spend doing the business of the Alabama CPA or PA firm of which you are a non-licensee owner or any of its affiliated entities.

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

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY (ASBPA) FIRM NAME:** Please provide your firm name.

**SELF-REPORTING INFORMATION:** Questions 1 through 5 are required.

**WHEN AND HOW TO REGISTER:** You must register on an official 2019-2020 Non-Licensee Owner Registration Form.

**IMPORTANT: Original signature and date are required.** Photocopies of the 2019-2020 Non-Licensee Owner Registration Form and those downloaded from <http://www.asbpa.alabama.gov> are acceptable with an original signature and date. Your registration form and appropriate fee are due in the Board office on October 1, 2019; however, the rules do provide a grace period for filing through December 31, 2019. This grace period only applies to submission of the completed forms. CPE must be earned during the reporting period October 1, 2018 through September 30, 2019. For new non-licensee owners, your registration form and appropriate fee are due in the Board office within 30 days of your becoming a non-licensee owner of an Alabama CPA or PA firm. All completed registrations 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.

**CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019:** State law requires that currently registered non-licensee owners must have completed 40 hours of acceptable CPE during the fiscal year that began on October 1, 2018 and ended on September 30, 2019. *However, no CPE hours are required this reporting period for non-licensee owners whose initial registration date is after October 1, 2018.* Of the 40 hours required, 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 20 hours a year for self-study, 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. 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 on the second page of the Registration Form for detailing the CPE you completed for the fiscal year ended September 30, 2019: Professional Development Programs, Seminars, and Educational Classes Attended (Live); Formal Correspondence or Individual Study Programs (Self-Study); 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 Continuing Professional Education (CPE) Reporting section.

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

**ADDRESS CHANGES:** Pursuant to Chapter 30-X-3-.03(2) of the Board's Administrative Code, you are required to notify the Board in writing within 30 days of any change of address and/or change in your ownership. Such changes may be mailed or faxed (334-242-2711) to the Board office. There is also an on-line change of information form on our website at <http://www.asbpa.alabama.gov>.

**2019-2020 NON-LICENSEE OWNER REGISTRATION FORM**

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

PO BOX 300375

MONTGOMERY, AL 36130-0375

Phone: 334-242-5700 ~ www.asbpa.alabama.gov

**REGISTRATION FEE: \$100.00**

**DUE: OCTOBER 1, 2019 ~ DELINQUENT: JANUARY 1, 2020**

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)

Registration # \_\_\_\_\_ Registration Date: \_\_\_\_\_

SSN: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

DOB \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

(entire SSN for new NLO; last four digits for renewal)

Full Name: \_\_\_\_\_  
First Middle Last Suffix

Preferred Address: →  Home or  Work

Mailing Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Preferred Phone: \_\_\_\_\_ →  Home,  Work or  Cell

Alternate Address: →  Home or  Work

Mailing Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Alternate Phone: \_\_\_\_\_ →  Home,  Work or  Cell

Email: \_\_\_\_\_

Current Firm Name: \_\_\_\_\_ Firm # \_\_\_\_\_

Job Title: \_\_\_\_\_

Ownership %: \_\_\_\_\_ Work Time %: \_\_\_\_\_

**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. Correspondence or Individual Study (Self-Study) Programs (Maximum 20 hours allowed) | _____ | Hours |
| 3. Speaker, Discussion Leader, or Instructor   | _____ | Hours |
| 4. Accounting and Auditing hours included above _____ (Minimum of 8 hours required)    | _____ | Hours |
| <b>TOTAL CPE CLAIMED</b>   | _____ | 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 Non-Licensee Owners whose initial registration date is after October 1, 2018.**

**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.

<u>ASBPA USE ONLY</u>			
DR _____		DP _____	
RF _____	LRP _____	TR _____	
NOTES:			

**2019–2020 NON-LICENSEE OWNER REGISTRATION FORM**

**SELF REPORTING INFORMATION**

<b>DIRECTIONS:</b> For the <i>period of October 1, 2018 through today's date</i> 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. <b>Please check a YES or NO response for each question.</b>	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 <i>not previously reported to the Board?</i>		
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 <i>not previously reported to the Board?</i>		

*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 NON-LICENSEE OWNER 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**      \_\_\_\_\_