



## ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36104-3807

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### 2021-2022 NON-LICENSEE OWNER REGISTRATION FORM AND CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

#### 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, please print the 2021-2022 Registration Form from the Board's website, complete it, and mail to the Board with one of these preferred payment methods, **CHECK, MONEY ORDER or CASHIER'S CHECK**, 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 website.

**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.

**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 3 are required.

**WHEN AND HOW TO REGISTER:** You must register on an official 2021-2022 Non-Licensee Owner Registration, either online or on paper. Photocopies of the 2021-2022 Non-Licensee Owner Registration Form and those downloaded from <http://www.asbpa.alabama.gov> are acceptable with an original signature and date. Your registration and appropriate fee are due in the Board office on October 1, 2021; however, the rules do provide a grace period for filing through December 31, 2021. This grace period only applies to submission of the completed forms. CPE must be earned during the reporting period October 1, 2020 through September 30, 2021. 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, 2021 are considered delinquent. A \$100.00 penalty is due for registrations submitted from January 1, 2022 through February 28, 2022. The penalty increases to \$500.00 for registrations submitted on or after March 1, 2022. On April 1, 2022 disciplinary actions ensue for unpaid fees and penalties; therefore, you are encouraged to file as near the October 1, 2021 due date as possible.

**CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021:** Alabama NLOs must complete 40 hours of acceptable CPE during the fiscal year that began on October 1, 2020 and ended on September 30, 2021. At least 8 hours must be in accounting and auditing, at least 2 hours must be in ethics, and no more than 12 hours in behavioral courses will be accepted. Other maximum limits include, 20 hours for publications authored. ***Please see the CPE chart for calculation of CPE credit hours below.*** 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, 2020. *If you cannot meet the CPE requirements by September 30, 2021, due to reasonable cause, please contact the Board office to formalize a CPE completion schedule (extension). If an extension is granted, you may not register online, you must use the paper form.* **Board rules related to earning and reporting CPE can be found at [www.asbpa.alabama.gov](http://www.asbpa.alabama.gov).**

CALCULATIONS OF HOURS OF CREDIT CHART		
Qualifying CPE Program	Minimum initial credit that must be earned	After first credit has been earned, credit may be earned in these increments
Group	One (50 minutes)	One-fifth or one-half
Blended learning	One (50 minutes)	One-fifth or one-half
Self-study	One-half (25 minutes)	One-fifth or one-half
Nano-learning	One-fifth (10 minutes)	Not applicable (single nano-learning program is one-fifth credit)

**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>.

**2021-2022 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, 2021 ~ DELINQUENT: JANUARY 1, 2022**

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, 2021**

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

	TOTAL CPE CLAIMED	HOURS
Accounting & Auditing (A&A) hours included in total	_____	Hours (minimum 8 hours required)
Ethics hours included in total	_____	Hours (minimum 2 hours required)
Behavioral/Personal Development hours included in total	_____	Hours (maximum 12 hours)

You are required to report 40 hours of CPE each fiscal year. At least 8 of those hours **MUST** be Accounting and Auditing (A&A) and at least 2 hours **MUST** be in ethics. **CPE hours must be earned between October 1, 2020 and September 30, 2021.** There is no provision for carryover of CPE hours. No CPE hours are required this reporting period for NLOs registered after October 1, 2020.

**IMPORTANT PAYMENT INFORMATION:** To avoid paying a late renewal penalty, registration forms must be postmarked on or before **December 31, 2021.** 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, 2022 through February 28, 2022; \$500.00 for renewals postmarked on or after March 1, 2022; on April 1, 2022 disciplinary actions ensue for unpaid fees and penalties. If registering using the paper form, the Board's preferred payment method is either CHECK, MONEY ORDER or CASHIER'S CHECK.

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

**2021-2022 NON-LICENSEE OWNER REGISTRATION FORM**

**SELF REPORTING INFORMATION**

<b>DIRECTIONS:</b> For the <i>period of October 1, 2020 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>	<b>YES</b>	<b>NO</b>
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 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>		

*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:** \_\_\_\_\_

# 2021-2022 NON-LICENSEE OWNER REGISTRATION FORM

## CPE REPORTING DETAIL FORM\*

**Directions:** All CPE courses must have been earned between **October 1, 2020 through September 30, 2021**. The courses listed must be in this format. Forty hours of CPE must be earned for each year. At least **8 hours** of the 40 hours must be in **Accounting and Auditing (A&A)**, at least **2 hours** of the 40 must be in **Ethics**, and no more than **12 hours** may be in **Behavioral/Personal Development**. In the "**Type**" column, enter **A** for Accounting and Auditing (A&A) courses, **B** for Behavioral/Personal Development courses, **E** for Ethics courses, and **O** for any Other field of study courses. You may use your own spreadsheet if you wish. Please be sure to use the same format. Delivery Methods should be listed as Group Live, Live Webinar, Self-Study, Instructor/Developer, Blended, or Nano-learning.

Complete CPE Rules are available on the Board's website at <https://www.asbpa.alabama.gov/default.aspx#>

### COURSES COMPLETED:

Course Sponsor Name	Delivery Method	Title of Program	Dates (Mo/Day/Year)	Hours	Type

\*If additional space is needed, make a copy of this page prior to completing.

Accounting and Auditing (A&A) \_\_\_\_\_ Hours (minimum 8 hours required)

Ethics \_\_\_\_\_ Hours (minimum 2 hours required)

Other \_\_\_\_\_ Hours

Behavioral/Personal Development \_\_\_\_\_ Hours (maximum 12 hours)

**Grand Total** \_\_\_\_\_ **Hours**