



## ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

*Physical Address*  
770 Washington Ave, Ste 226  
Montgomery, AL 36104-3807  
Telephone: 334-242-5700 ~ Fax: 334-242-2711 ~ [www.asbpa.alabama.gov](http://www.asbpa.alabama.gov)

*Mailing Address*  
PO Box 300375  
Montgomery, AL 36130-0375

D. Boyd Busby, CPA  
Executive Director

### INSTRUCTIONS FOR COMPLETING THE INITIAL CERTIFICATION/LICENSURE REGISTRATION

***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)\*\****

#### INITIAL REGISTRATION:

***Do not use the online registration to apply for your initial certificate/license. Please complete the paper registration form and mail it to the Board office with the appropriate registration fee.***

***CPE Requirements.*** CPE is not required for initial registrations. For CPE guidelines, please see the CPE Rules and CPE Quick Guide on the Board's website.

***Fiscal year.*** The Board's fiscal year is October 1 through September 30. If you register anytime between October 1 and September 30 (current fiscal year), you will be required to register for the following fiscal year on the subsequent October 1.

***Work 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 experience requirements and 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.

***Payment.*** Please print this registration, 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 for active status or \$50.00 for inactive status; credit cards are not accepted using the paper form.

#### STATUSES:

***Active Status.*** CPAs practicing public accounting in Alabama must obtain an annual permit to practice (active status). However, please see *Experience* section for eligibility. If you are eligible for active status a **\$100.00** fee is required for an annual permit to practice. Continuing Professional Education (CPE) is not required at this time. However, you should start accruing your 40 hours beginning the October 1 after submission and acceptance of your initial registration. You will earn CPE hours October 1 through September 30 and will report them on the following renewal registration.

***Inactive Status.*** CPAs who do not desire an annual permit to practice public accounting (those electing inactive status), see definition of the Practice of Public Accountancy Rule 30-X-1-01(f), or those who are otherwise ineligible for an annual permit must also register annually with the Board. A **\$50.00** fee is required for inactive status. *CPAs who are on inactive status must place the word "inactive" adjacent to their CPA title on any business card, letterhead, or any other document or device, except for their CPA certificate, on which their CPA title appears.*

**CONTACT INFORMATION:** Provide only the *last four digits* of your Social Security number and date of birth (DOB). 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 you will receive your permit 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/PA" page of Board's website as well as the Annual Register, which is published on the Board's website.*

**IRS PREPARER TAX IDENTIFICATION NUMBER (PTIN):** Please provide your active PTIN. **NOTE:** Per IRS website, all PTINs expire on December 31 of each year and are required to be renewed to be current and active. Therefore, if you have not renewed your PTIN in a year or more, then it is not active, and you don't have to provide it.

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY (ASBPA) FIRM NAME:** Please provide your firm name that is registered by the Board. See "Sole Proprietorship" below for additional firm information.

**SELF-REPORTING INFORMATION:** Answering questions 1 through 5 is a requirement. For questions 6 and 7, answer what describes your employment best. Additionally, if electing inactive, you must answer statement 8. Your signature is a required field. Note: If the Self-Reporting page is not complete, your registration will be delayed.

**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 the current fiscal year.

**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](http://www.asbpa.alabama.gov).



Name: \_\_\_\_\_

## INITIAL CERTIFICATION/LICENSURE REGISTRATION

### SELF-REPORTING INFORMATION

<b>DIRECTIONS:</b> 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>that has 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>that has 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>that has 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>that has 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>that has not previously reported to the Board?</i>		

<b>PUBLIC ACCOUNTING DECLARATION:</b> Answer YES or NO to each:	YES	NO
6. <b>I am employed by, or I own a public accounting firm.</b>		
7. <b>I perform duties the Board considers public accounting.</b> <i>The practice of public accountancy includes performing audits, review compilations but also includes, but is not limited to, bookkeeping, accounting, management advisory services, financial advisory or consulting services, or tax preparation services, if these services are provided to any individual or any entity other than your employer.</i>		

<b>FOR LICENSEES ELECTING INACTIVE ONLY:</b>	YES	NO
8. I acknowledge that I will comply with all Statutes & Rules pertaining to inactive 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:** \_\_\_\_\_