ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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INSTRUCTIONS FOR COMPLETING THE 2026-2027 REGISTRATION FORM AND CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

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: 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 2025-2026 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 (no credit cards)** 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.

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://asbpa.alabama.gov/licensees/forms/. 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.

STATUSES:

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 2026-2027 Registration Form. Continuing Professional Education (CPE) is required for active status renewals and must be reported on the 2026-2027 Registration Form in the section entitled "Continuing Professional Education (CPE) Reporting for the Fiscal Year Ended September 30, 2026." 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 2026-2027 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 2026-2027 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 2026-2027 registration and appropriate fee are due in the Board office on October 1, 2026; however, the rules do provide a grace period for filing timely through December 31, 2026. This grace period applies only to submission of the completed registrations. CPE must be earned during the fiscal year and completed by September 30, 2026. 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.

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DELINQUENT STATUS: Registrations submitted online or postmarked after December 31, 2026 are considered delinquent. A $100.00 penalty is due for registrations submitted from January 1, 2027 through February 28, 2027. The penalty increases to $500.00 for registrations submitted on or after March 1, 2027. On April 1, 2027 disciplinary actions ensue for unpaid fees and penalties; therefore, you are encouraged to file as near the October 1, 2026 due date as possible.

CONTACT INFORMATION: Select CPA or PA; provide your CPA or PA 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 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.*

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. See "Sole Proprietorship" below for additional firm information.

CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026: It is a requirement to select one CPE option. 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, 2025 and ended on September 30, 2026. 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 personal development 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, 2025. *If you cannot meet the CPE requirements by September 30, 2026, 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.*

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)

The section entitled *CPE claimed by reciprocity* is applicable only to Alabama CPAs who hold valid CPA certificates issued by another state/jurisdiction and whose principal office is in the issuing state/jurisdiction. If applicable to you, fill in your CPA Certificate number as well as the state/jurisdiction in which you are claiming CPE by reciprocity on the blanks provided. 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 page 3 of the form. **Board rules related to earning and reporting CPE can be found at www.asbpa.alabama.gov.**

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 or retired, please answer either statement 6 or statement 7, respectively. 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 2026-2027.

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 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.

2026-2027 REGISTRATION FORM

ALABAMA **S**TATE **B**OARD OF **P**UBLIC **A**CCOUNTANCY
PO BOX 300375
MONTGOMERY, AL 36130-0375
Phone: 334-242-5700 • Website: www.asbpa.alabama.gov

DUE → *OCTOBER 1, 2026* • ***DELINQUENT*** → *JANUARY 1, 2027*

***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 online using a credit card, go to the Board's website listed above.

1. CONTACT INFORMATION*:** ***All fields are mandatory.

❑ 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): See Instructions for more information. P ___ ___ ___ ___ ___ ___ ___ ___

ASBPA Firm Name: _____

2. CONTINUING PROFESSIONAL EDUCATION (CPE) REPORTING: *– For Fiscal Year Ended September 30, 2026*

REQUIRED - Check One:

❑ Reporting CPE by Alabama Standards – My CPE is listed on page 3*

❑ Not Required to Report CPE – Based on my status or license date*

❑ Not Required to Report CPE – Due to claiming CPE by Reciprocity since my Principal Place of Business (PPB) is in the State of _____, and my certificate/license number is _____.

***NOTE:** If you are registering as "Active," you must list your CPE courses on page 3 of this form.
However, no CPE hours are required this reporting period for CPAs certified and/or licensed after October 1, 2026, or if registering as "Inactive" or "Retired."

***3. IMPORTANT PAYMENT INFORMATION*:** **To avoid paying a late renewal penalty, registration forms must be postmarked on or before December 31, 2026.** 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, 2027 through February 28, 2027; $500.00 for renewals postmarked on or after March 1, 2027; on April 1, 2027 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 (no credit cards).

ASBPA USE ONLY

Date Received: _____ Date Processed: _____ Deposit Date: _____

Regis Fee: _____ Late Fee: _____ Admin Fine: _____ Reinstate Fee: _____ TOTAL: _____

Notes:

Name: _____ Cert No: _____

SELF-REPORTING INFORMATION

DIRECTIONS: *For the* ***period of October 1, 2025 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 *that has not previously reported to the Board*?		
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 *that has not previously reported to the Board*?		
3. Have you had your license, certification, registration, membership, or authority to practice denied, suspended, modified, revoked, or otherwise restricted, or have you been censured, reprimanded, sanctioned, penalized, fined, or otherwise disciplined (other than failure to pay license or registration fee) by the IRS, SEC, or any other federal or state agency *that has 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 *that has not previously reported to the Board*?		
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 *that has not previously reported to the Board*?		

PUBLIC ACCOUNTING DECLARATION: *Answer YES or NO to each:*	***YES***	***NO***
6. I am employed by, or I own a public accounting firm.		
7. **I perform duties the Board considers public accounting.**		

FOR LICENSEES ELECTING INACTIVE OR RETIRED ONLY: *Answer one:*	***YES***	***NO***
8. IF ELECTING INACTIVE STATUS: I acknowledge that I will comply with all Statutes & Rules pertaining to inactive status. – Board Rule 30-X-5-.01(2)(b)		
9. IF ELECTING RETIRED STATUS: I acknowledge that I will comply with all Statues & Rules pertaining to retired status. – Board Rule 30-X-5-.01(2)(b)		

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**: _____

Name: _____ Cert No: _____

CPE REPORTING*

Directions: All CPE courses must have been earned between **October 1, 2025 through September 30, 2026, keeping in mind that there is no provision for carryover of CPE hours**. 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 **Personal Development**. In the "**Type**" column, enter **A** for Accounting and Auditing (A&A) courses, **P** for 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/

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.

For Board Use Only

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

Ethics _____ Hours (minimum 2 hours required)

Personal Development _____ Hours (maximum 12 hours)

Other _____

Grand Total _____ **Hours**