Chapter 5-3.1 of the General Laws, as amended, requires an annual license/permit by all persons practicing public accounting in the State of Rhode Island.

An INDIVIDUAL application for a permit to practice public accounting for the period of July 1, 2015 to June 30, 2018 is enclosed. Make certain that all data required is noted on the application and that the original form is returned no later than February 15, to the office of the Rhode Island Board of Accountancy, together with the $375.00 application fee, payable to General Treasurer, State of Rhode Island. Updated licenses will be sent via the e-mail address provided. If not renewed, your CPA license will expire on June 30, 2015.

INDIVIDUAL APPLICATIONS RECEIVED LATER THAN FEBRUARY 15 WILL BE SUBJECT TO A LATE FEE OF $100.00 AND YOUR LICENSE WILL NOT BE ISSUED UNTIL THE LATE FEE IS PAID.

*The Department will no longer be mailing paper renewal notices or licenses. All future correspondence and licenses will be sent by email. Please make sure your email address is on file with the Department.

CPE Reporting: You are no longer required to list your CPEs on the renewal application, but you are required to attest that you have complied with the CPE Requirement. Please be aware that you may be subject to audits by the Board of Accountancy, which may be done randomly and/or initiated after a complaint.

Copies of certificates of completion for self-study courses reported must be submitted with this license application.

For Questions/Clarifications of the mandatory CPE, please refer to regulation at the following link: http://www.dbr.ri.gov/documents/rules/accountancy/RIBOA-2008-1.pdf.

If you do not anticipate practicing public accounting, it is imperative that you notify the Board in writing, so that your name can be transferred to Inactive Status. In your letter, please indicate the reason, e.g., retirement from public practice, disability, etc. However, please be aware that if you wish to maintain your license, or hold yourself out as a CPA or PA, you are required to maintain your CPE, regardless of whether or not you practice public accounting. Please log on to www.dbr.ri.gov for clarification of Inactive Status.
1. Full name (print)_________________________________________ Email ________________________________
   Residence Address ________________________________________ Phone ____________________________
   Employer Name ___________________________________________ Phone ____________________________
   Employer Address _________________________________________
   Preference for mailings (check one) residence (   ) business (   )

2. Record all other states in which you hold or have made application for a permit/license to practice public accounting

3. Have you ever had a professional or vocational license suspended or revoked by the State of Rhode Island or any other state or foreign country? Yes (   ) No (   ) (If yes, please detail on separate sheet.)

4. Are you engaged in the practice of public accounting in the State of Rhode Island? Yes (   ) No (   )

5. Name of practice unit ______________________________________
   
   Note – Every practice unit must file a separate Practice Unit Application with the Board.

   I hereby certify that this practice unit does ________ does not ________ perform accounting or auditing engagements including, but not limited to, attest services, audits, reviews, compilations, forecasts, projections or other special reports.

   I hereby certify that I am the holder of an unrevoked and unsuspended Certificate/Authority No. __________, issued to me by the Board of Accountancy of the State of __________________________ on ___________ (date of issuance). I have never been convicted by any court of a felony or a crime involving moral turpitude. I further certify under penalty of perjury to the truth and accuracy of all statements, answers and representations made in this application, including completion of the CPE courses set forth on the reverse side of this application. I also certify that I have not committed any violation of R.I. General Laws § 5-3.1-12, which would include dishonesty, untrustworthiness or fraud.

   Signature ___________________________ Date ___________________

6. I hereby certify that I have completed continuing professional education (CPE) credits that satisfy the conditions listed below. I acknowledge that I am responsible for maintaining documentation of compliance with the CPE requirements and must maintain such documentation for a period of four (4) years. I further acknowledge that I am subject to audits by the Board of Accountancy which may be done randomly and/or initiated after a complaint.

   A. Licensees must complete one hundred twenty (120) hours for the preceding three (3) year license term.
   B. All programs must qualify for CPE credit hours as set forth RIBOA Regulation 2008-1 Regulation Concerning Continuing Professional Education Requirements of Certified Public Accountants and Public Accountants (2008-1), Section 2.2(F).
   C. Not more than twenty-four (24) hours of the one hundred twenty (120) hours shall be devoted to Personal Development and Marketing as described in 2008-1, Section 3.3.
   D. Not less than six (6) hours of the one hundred twenty (120) hours shall be devoted to regulatory ethics and behavioral ethics as described in 2008-1, Section 3.5.
   E. Credit for self-study programs shall not exceed eighty (80) CPE hours for that three (3) year reporting period.
   F. Credit for lecturing or CPE session moderating that enhances professional competence as a practicing accountant shall not exceed two (2) hours for each hour of presentation. Credit for such preparation and teaching shall not exceed sixty (60) CPE hours for that three (3) year reporting period.
   G. Credit for preparation of published books and articles that contribute to the professional competence of the licensee shall not exceed sixty (60) CPE hours for that three (3) year reporting period.

   Signature of Authorized Representative ________________________ Date ___________________

Enclose a check or money order in the sum of $375.00 payable to GENERAL TREASURER, STATE OF RHODE ISLAND. This application must be filed by February 15 or a late processing fee of $100.00 will be added to the renewal cost. Copies of certificates of completion for self-study courses reported must be submitted with this license application.
Tax Payer Status Affidavit / Identity Verification

All persons applying or renewing any license, registration, permit or other authority (hereinafter called “licensee”) to conduct a business or occupation in the state of Rhode Island are required to file all applicable tax returns and pay all taxes owed to the state prior to receiving a license as mandated by state law (RIGL 5-76) except as noted below.

In order to verify that the state is not owed taxes, licensees are required to provide their Social Security Number and Federal Tax Identification Number as appropriate. These numbers will be transmitted to the Division of Taxation to verify tax status prior to the issuance of a license. This declaration must be made prior to the issuance of a license.

Please return this affidavit along with your license application to: Rhode Island Board of Accountancy, 1511 Pontiac Avenue, Bldg 68-2, Cranston, RI 02920.

Licensee Declaration

☐ I hereby declare, under penalty of perjury, that I have filed all required state tax returns and have paid all taxes owed.

☐ I have entered a written installment agreement to pay delinquent taxes that is satisfactory to the Tax Administrator.

☐ I am currently pursuing administrative review of taxes owed to the state.

☐ I am in federal bankruptcy. (Case #_____________________________)

☐ I am in state receivership. (Case #_____________________________)

☐ I have been discharged from Bankruptcy. (Case #____________________)

________________________________________________________________________

Type of Professional License for which you are applying

Full Name (Please Print or Type)   Social Security Number (or FEIN if appropriate)

___________________________________  ________________________________________

Signature                           Phone Number (including area code if not 401)

_____________________________  _______________________________

Date

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