

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOARD OF ACCOUNTANCY

John O. Pastore Center
1511 Pontiac Avenue, #68-2
Cranston, Rhode Island 02920

UPDATED APPLICATION INFORMATION FOR THREE-YEAR RENEWAL

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, 2016 to June 30, 2019** 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 e-mail to the address provided. If not renewed, your CPA license will expire on June 30, 2016.

****The Department will no longer be mailing paper renewal notices or licenses. All future correspondence and licenses will be sent via 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 the Rules and Regulations, Regulation 5, at the following link: http://www.dbr.ri.gov/documents/rules/accountancy/BOA_Regulations_122015.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. Clarification of **Inactive Status** can be found on the Board's website at the following link: http://www.dbr.ri.gov/documents/divisions/accountancy/BA-Clarification_of_Inactive_Status.pdf.

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Cranston, Rhode Island 02920

For Board Use Only
Date Rec'd _____
Check No. _____
Amount _____
P or B LF

APPLICATION FOR INDIVIDUAL
PERMIT TO PRACTICE PUBLIC ACCOUNTING
FOR THE PERIOD ENDING JUNE 30, 2019

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



**State of Rhode Island and Providence Plantations
BOARD OF ACCOUNTANCY
1511 Pontiac Avenue, Bldg. 68-2
Cranston, Rhode Island 02920**

Taxpayer 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 _____