STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOARD OF ACCOUNTANCY
John O. Pastore Center
1511 Pontiac Avenue, #68-1
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, 2009 to June 30, 2011 is enclosed. Make certain that **all data** required is noted on the application, including CPE hours on the **back** 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 **$250.00** application fee, payable to **General Treasurer, State of Rhode Island.** New licenses will be mailed out in June of this year.

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 application must be **completed in its entirety, which includes cumulative CPE.** ***Spreadsheets will not be accepted. All CPE must be coded as listed on the application itself or the application will be returned as incomplete. Please remember that a minimum total of 120 credits is mandatory.***

Code 1* self-study - cannot exceed **80** hours (over the three-year renewal period). **Certificates of Completion of self-study courses reported must be submitted along with the application.**

Code 2* formal teaching as instructor or speaker **(limit of 60 hours)** and publication of professional books or articles written **(limit of 60 hours)** over the three-year renewal period**.** Repeated presentations of the same subject matter will **not** be recognized for CPE credit.

Code 3* Practice Development or Personal Development/Managerial Skills (or non-accounting courses) cannot exceed **24** hours over the prior three-year renewal period.

Code 4* other CPE - this would include any CPE not indicated in codes 1-3.

A&A **minimum** requirement for **Accounting and Auditing is 24** hours over the prior three-year period. **It is mandatory** that **A&A** courses included in codes 1-4 must also be listed as **A&A**. **Taxation** courses are **not** considered accounting and auditing.

Ethics A minimum of **six (6)** hours of the one hundred twenty (120) hours required hereunder shall be devoted to professional ethics.

*** All subject matter is conditional on limitations in Practice Development and Management Skills**

If you file electronically, you must also submit the application with your original signature and fee.

Please refer to regulations at www.dbr.ri.gov under Board of Accountancy, Regulations Concerning Professional Conduct for clarification of mandatory CPE.

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.**

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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, 2011

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** _____

   Enclose a check or money order in the sum of **$250.00** 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. Supporting documents or materials for remaining courses need not be submitted to the Board unless requested but should be retained in your files for not less than 3 years after the annual license renewal date. Insufficient CPE credits (**less than 120**) may result in suspension of license or fine of **$250**, or both. Use of CPE credits not earned in reporting year is prohibited without Board approval. ***If you have filed electronically, you must also submit this page of the application with your original signature and application fee.***

Please log on to www.dbr.ri.gov for CPE regulations.

Cumulative CPE Reporting – by Calendar Year (copies of this page may be added if necessary)

It is the responsibility of each licensee to maintain CPE records as referenced in the regulations.

Prior 3 Years	Code 1	Code 2	Code 3	Code 4	Total	A & A	Ethics *
2008							
2009							
2010							
Totals							

Attached Spreadsheets NOT ACCEPTABLE – CPE information must be detailed, i.e., title and description - omitted information will result in return of application

Program Attendance Record

School, firm or organization conducting program	Title of program and description of content	CPE Code	Dates Attended	Total Hours	A & A Hours	Ethics *

TOTALS: _____ _____ ___

CPE Codes:

1. Formal self-study/correspondence courses - limit of **80** hours over **3** years – copies of certificates for self-study courses reported must be submitted with this license application. Credit will be given for **interactive and/or QAS** hours only.
2. Formal teaching (yourself) as instructor or speaker and publication of professional books or articles - limit of **60** hours over **3** years for each
3. Courses devoted to practice/personal development and managerial skills – limit of **24** hours over **3** years
4. Other CPE

A & A: Accounting and Auditing - minimum of **24** hours over **3** years (codes 1-4)

***Ethics:** not less than 6 hours of the 120 shall be devoted to professional ethics.

Please Note: ***All subject matter is conditional on limitations in Practice/Personal Development and Managerial Skills***

If you have filed electronically using CPE tracking, please submit the first page of the application with your original signature and fee