

**STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING**

APPLICATION FOR LICENSURE

**CERTIFIED PUBLIC ACCOUNTANT
REINSTATEMENT**

APPLICATION INSTRUCTIONS AND INFORMATION

General Statement: The Utah Division of Occupational and Professional Licensing (DOPL) desires to provide courteous and timely service to all applicants for licensure. To facilitate the application process, **submit a complete application form including all applicable supporting documents and fees.** Failure to submit a complete application and supply all necessary information will delay processing and may result in denial of licensure. The fees are for processing your application and will not be refunded. **Please read all instructions carefully.**

Address of Record: The address you provide on this application will be your address of record. All correspondence from DOPL will be sent to that address. You are responsible to directly notify DOPL of any change to your address of record. Do not rely on a forwarding order.

Social Security Number: Your social security number is classified as a private record under the Utah Government Records Access and Management Act. It is used by DOPL as an individual identifier. It is also used for child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah Code Ann., which implements 42 U.S.C. 666(a)(13). If an SSN is not provided, the application is incomplete and may be denied.

SUPPORTING DOCUMENTS AND FEES:

If you have held an active CPA license in another state since the time your Utah CPA license expired, and if this CPA license is **currently** active in that state, complete the following in addition to submitting a completed application:

1. Using the “Request for Verification of License” form (*attached to this application*), obtain verification of licensure from a state in which you are currently licensed as a CPA.

Request that the verifying state(s) complete the form(s) and mail or fax them directly to DOPL or return them to you for submission with your application.

2. Submit documentation that you have completed a minimum of 80 hours of CPE for each

- two-year CPE reporting period since the expiration of your Utah license.
3. Submit a **\$113.00** reinstatement fee (*\$50.00 reinstatement fee plus \$63.00 license renewal fee*), made payable to “DOPL.”

If you have not continuously held an **active** CPA license in another state since the time your Utah CPA license expired, complete the following in addition to submitting a completed application:

1. Submit official documentation of your passing scores on the Uniform CPA Examination, if not previously reported to DOPL.
2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Examination **within the past year**.
3. Submit an original letter from DOPL’s approved examination provider verifying your passing score on the Utah Law and Rules Examination **within the past year**. For examinations taken prior to January 1, 2008, the approved provider was Thomson Prometric; for examinations taken after that date the provider is PSI Examination Services
4. Submit certification of completion of 80 hours of continuing professional education **within the past year**, which includes 16 hours in auditing and accounting courses.

The examinations and CPA requirements may be waived if all of the following conditions are met:

- A. The applicant failed to timely renew because of inadvertent failure to pay the renewal fees, to sign renewal application documents, or to meet similar technical renewal requirements.
 - B. The application for reinstatement is filed with DOPL within 24 months after expiration date of the license.
 - C. At the time of application for reinstatement, the applicant demonstrates by proof of attendance at acceptable CPE courses that at all times the applicant was in full compliance with the CPE requirements.
5. Submit the appropriate non-refundable fees as follows, made payable to “DOPL”:
 - A. - It has been **less than two years** since your license expired.
- Submit \$113.00 (*\$50.00 reinstatement fee plus \$63.00 license renewal fee*).
 - B. - It has been **more than two years** since expiration.
- You have not engaged in unlicensed practice while your license was expired
- Submit \$85.00 application fee.

- C. - It has been **more than two years** since expiration.
- You have been engaged in unlicensed practice as a CPA in Utah.
- Submit \$50 reinstatement fee.
and
- Submit a \$63.00 license renewal fee multiplied by the number of renewal periods for which your renewal fee has not been paid since the expiration of your license.

ADDITIONAL IMPORTANT INFORMATION:

1. **Law and Rules Exam:** All applicants for licensure must pass the Utah Law and Rules Examination within one year of making reinstatement application. Applicants must apply directly to PSI Examination Services at www.psiexams.com or 1-800-733-9267 to register for the law examination.

The following applicable laws and rules are available on the Internet at www.dopl.utah.gov:

- Division of Occupational and Professional Licensing Act
 - General Rules of the Division of Occupational and Professional Licensing
 - Certified Public Accountant Licensing Act
 - Certified Public Accountant Licensing Act Rules
2. **Current Documents:** Applications, statutes, rules, and forms are occasionally changed. Go to www.dopl.utah.gov to ensure you have the most recent version of these documents.
3. **Uniform CPA Examination:** Applicants who have not passed the Uniform CPA Examination must apply directly to CPA Examination Services (CPAES) to take the examination. The applicant must submit the CPAES application form, the applicable fees, and official transcripts demonstrating the applicant has met the education requirement: CPA Examination Services, Utah Coordinator, PO Box 198469 or 150 4th Avenue N., Ste. 700, Nashville, TN 37219-8469. Candidates can also email CPAES at cpaes-ut@nasba.org or call 1-800-CPA-EXAM (8 a.m. – 6 p.m. CDT).
4. **AICPA Professional Ethics for CPAs Exam:** Applicants for the AICPA Professional Ethics for CPAs Exam can order this self-study course and examination directly from the Utah Association of Certified Public Accountants (UACPA), 220 East Morris Avenue, Suite 320, Salt Lake City, Utah 84115, (801) 466-8022. This test must have been passed within one year prior to the reinstatement application.
5. **Examination Fees:** There are separate fees for all examinations. It is the responsibility of the applicant to submit the fees directly to the testing agency.
6. **License Renewal:** All CPA licenses expire September 30 of every even-numbered year. Unlike many other states, Utah's license renewal schedule **is not** based on the licensee's date of initial licensure. Under Utah's renewal system, all licenses in each profession

expire as a group on the same day every two years. Therefore, the length of a licensee's first renewal cycle depends on how far into the current renewal cycle initial licensure was obtained. Each renewal cycle thereafter is for a full two years. Additionally, the fee paid with this application for licensure is an application-processing fee only. It does not include a renewal fee. Each licensee is responsible to renew licensure **PRIOR** to the expiration date shown on the current license. Approximately two months prior to the expiration date shown on the license, renewal information is disseminated to each licensee's last address of record, as provided to DOPL.

7. **Continuing Professional Education to Reinstate License:** You must complete a total of 80 hours of CPE approved by the board which shall include a minimum of 16 hours in accounting or audit or both. The 80 hours must be completed within the 12 months preceding the submission of your application for reinstatement. Successful completion of the two examinations outlined above will count as 8 hours toward the 80 hours required. CPE used to qualify for reinstatement of licensure cannot be used to meet the requirement for CPE after the license is granted.
8. **Continuing Professional Education during Licensure:** CPA's are required to complete 80 hours of approved CPE in each two-year period ending with an odd-numbered year (2004-05, 2006-07, etc.).

In December of each odd-numbered year, CPE reporting forms will be mailed to the licensee for the purpose of reporting completion of qualified CPE courses as a condition of renewal of licensure. The licensee must complete and return the CPE reporting form to DOPL no later than January 31 of each even-numbered year. The licensee is responsible to obtain the form and to report their CPE by the January 31 deadline. Failure to complete or report CPE will result in denial of renewal of the CPA license or action by DOPL to revoke the CPA license. If the initial license term is less than the full two-year CPE reporting period, the CPA is required to complete 10 hours of CPE for each full quarter of licensure during the CPE reporting period.

9. **Registration as a Certified Public Accounting Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice accountancy for your own account ("*moonlighting*"), you must apply for licensure with DOPL as a CPA firm. If needed, you may obtain a "Certified Public Accountancy Firm" application from DOPL's website: www.dopl.utah.gov
10. **Peer Review:** All firms, including sole proprietorships, engaged in the practice of public accountancy are required to comply with peer review requirements as found in the Certified Public Accountant Licensing Act Rules (R156-26a).
11. **Updating Address Information:** It is your responsibility to maintain a current address with DOPL. If your address is incorrect, you will not receive renewal notices or other correspondence. Address changes can be made online at www.dopl.utah.gov.

12. **Name Change:** If you have been licensed by DOPL under any other name, please submit documentation of your name change (*i.e. copy of a marriage license or divorce decree*).
13. **Ceremonial Certificate of Licensure:** After obtaining your license from DOPL, you can order a Ceremonial Certificate of Licensure, printed on parchment paper with original signatures and an embossed gold seal. Order forms can be obtained at www.dopl.utah.gov
14. **Mail Complete Application To:**

By U.S. Mail

Division of Occupational & Professional Licensing
P.O. Box 146741
Salt Lake City, Utah 84114-6741

By Delivery or Express Mail

Division of Occupational & Professional Licensing
160 East 300 South, 1st Floor Lobby
Salt Lake City, Utah 84111

15. **Telephone Numbers:** (801) 530-6628
(866) 275-3675 – Toll-free in Utah
16. **Fax Number:** (801) 530-6511

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APPLICATION FOR LICENSURE

CPA – REINSTATEMENT

Please list your <u>full legal name</u> as it appears on your driver's license, Social Security Card, etc.				
Last Name:		First Name:		Middle Name:
Social Security Number: - -			Maiden Name:	
I certify under penalty of perjury that:				
<input type="checkbox"/> I am a citizen of the United States and I have a valid US Driver License or US State ID. License/State ID Number: _____ State: __				
<input type="checkbox"/> I am a citizen of the United States currently living outside the United States and do not have a valid US Drivers License or US State ID. Please attach a legible copy of your valid passport or other documentation to verify you are a legal citizen of the United States.				
<input type="checkbox"/> I am a non-citizen of the United States, who is lawfully present in the United States and I have a valid US Drivers License or US State ID. License/State ID Number: _____ State: __				
<input type="checkbox"/> I am a non-citizen of the United States, who is lawfully present in the United States and I do not have a valid US Drivers License or US State ID. Please attach a legible copy of your current and valid government issued document showing evidence of authorization to work in the United States.				
<input type="checkbox"/> I am a foreign national not physically present in the United States.				
Mailing Address:				
City:			State:	ZIP:
<input type="checkbox"/> Male	Date of Birth:	Phone #:	E-Mail:	
<input type="checkbox"/> Female				
List all other licenses, registrations, or certifications issued by any state which you now hold or have ever held in any profession. <i>(Use additional sheets if necessary.)</i>				
Profession:		Issuing State:		
License Number:		License Status:	Issue Date:	
Profession:		Issuing State:		
License Number:		License Status:	Issue Date:	
Profession:		Issuing State:		
License Number:		License Status:	Issue Date:	

<i>DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY</i>	
License/Certificate Number: _____	
Date License/Certificate Approved: ___/___/___	
Approved By: _____	
Date License/Certificate Denied: ___/___/___	
Denied By: _____	
Reason for Denial/Other Comments: _____	

AFFIDAVIT and RELEASE AUTHORIZATION

1. I certify under penalty of perjury that I am a United States citizen, a qualified alien as defined in 8 U.S.C. Sec. 1641, or I am lawfully present in the United States.
2. I certify that I am qualified in all respects for the license for which I am applying in this application.
3. I certify that to the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, forgery, misrepresentation, omission of material fact; is truthful, correct, and complete; discloses all material facts regarding the applicant; and that I will update or correct the application as necessary, prior to any action on my application.
4. I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records, or information of any type reasonably required for the Division of Occupational and Professional Licensing to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.
5. I understand that it is the continuing responsibility of applicants and licensees to read, understand, and apply the requirements contained in all statutes and rules pertaining to the occupation or profession for which I am applying, and that failure to do so may result in civil, administrative, or criminal sanctions.

Signature of Applicant: _____ Date of Signature: ___ / ___ / _____

REASONS FOR EXPIRATION OF LICENSE AND ACTIVITY SINCE LICENSED

1. Please explain the reasons and circumstances that led to the expiration of your license.

2. Provide a written description of professional responsibilities performed while not in the practice of public accountancy.

CONTINUING PROFESSIONAL EDUCATION (CPE)

(Use additional sheets if necessary.)

Provide a chronological list and certificates of completion of continuing education programs participated in within the 12 months prior to application for reinstatement. Please include "Certificates of Completion" for each course taken with this application. Applications will not be reviewed without this documentation showing courses completed. A minimum of 80 hours of CPE is required, which shall include a minimum of 16 hours in accounting and auditing courses approved by the board, to be completed within 12 months prior to reinstatement of the license. The CPE courses that qualify for reinstatement cannot be used to qualify for any CPE required for subsequent renewals.

Course Title/Description: _____

Location: _____ Date: ____/____/____

Course Sponsor: _____ CPE Hours: _____

Course Title/Description: _____

Location: _____ Date: ____/____/____

Course Sponsor: _____ CPE Hours: _____

Course Title/Description: _____

Location: _____ Date: ____/____/____

Course Sponsor: _____ CPE Hours: _____

Course Title/Description: _____

Location: _____ Date: ____/____/____

Course Sponsor: _____ CPE Hours: _____

Course Title/Description: _____

Location: _____ Date: ____/____/____

Course Sponsor: _____ CPE Hours: _____

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CPA QUALIFYING QUESTIONNAIRE

Answer “yes” or “no” for each question. Do not leave any question blank.

1. _____ Have you ever applied for or received a license, certificate, permit, or registration to practice in a regulated profession under any name other than the name listed on this application?
2. _____ Have you ever been denied the right to sit for a licensure examination?
3. _____ Have you ever had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, revoked, reprimanded, or disciplined in any way?
4. _____ Have you ever been permitted to resign or surrender your license, certificate, permit, or registration to practice in a regulated profession while under investigation or while action was pending against you by any professional licensing agency or criminal or administrative jurisdiction?
5. _____ Are you currently under investigation or is any disciplinary action pending against you now by any licensing agency or governmental agency?
6. _____ Is any action pending against you now by either the Federal Drug Enforcement Administration or any state drug enforcement agency?
7. _____ If you are licensed in the occupation/profession for which you are applying, would you pose a direct threat to yourself, to your clients, or to the public health, safety, or welfare because of any circumstance or condition?
8. _____ Have you ever been declared by any court of competent jurisdiction incompetent by reason of mental defect or disease and not restored?
9. _____ Have you ever had a documented case in which you were involved as the abuser in any incident of verbal, physical, mental, or sexual abuse?
10. _____ Have you been terminated from a position because of drug use or abuse within the past five (5) years?
11. _____ Are you currently using or have you recently (*within 90 days*) used any drugs (*including recreational drugs*) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?

(Continued on the next page.)

12. _____ Have you ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which you have not successfully completed or are not now participating in a supervised drug rehabilitation program, or for which you have not otherwise been successfully rehabilitated?
13. _____ Do you currently have any criminal action pending?
14. _____ Have you pled guilty to, no contest to, entered into a plea in abeyance or been convicted of a misdemeanor in any jurisdiction within the past ten (10) years? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
15. _____ Have you ever pled guilty to, no contest to, or been convicted of a felony in any jurisdiction?
16. _____ Have you, in the past ten (10) years, been allowed to plea guilty or no contest to any criminal charge that was later dismissed (*i.e. plea in abeyance or deferred sentence*)?
17. _____ Have you ever been incarcerated for any reason in any federal, state or county correctional facility or in any correctional facility in any other jurisdiction or on probation/parole in any jurisdiction?



If you answered “yes” to questions 13, 14, 15, 16, or 17 above, you must submit a complete narrative of the circumstances that occurred for EACH and EVERY conviction, plea in abeyance, and/or deferred sentence. You must also attach copies of all applicable police report(s), court record(s), and probation/parole officer report(s).

If you are unable to obtain any of the records required above, you must submit documentation on official letterhead from the police department and/or court indicating that the information is no longer available.

If you have formally expunged a criminal record as evidenced by a court order signed by a judge, you do not need to disclose that criminal history. Expungement orders must be sent to the Bureau of Criminal Identification and the FBI to enable the expungement to be completed and the criminal history eliminated from the records.



If you answered “yes” to any of the above questions, enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A “yes” answer does not necessarily mean you will not be granted a license; however, the Division may request additional documentation if the information submitted is insufficient.

Division of Occupational and Professional Licensing
160 East 300 South, P.O. Box 146741
Salt Lake City, Utah 84114-6741
Fax: (801) 530-6511

REQUEST FOR VERIFICATION OF LICENSE

(Use this form to verify licensure from another state, if applicable.)

TO BE COMPLETED BY THE APPLICANT:

Complete the first section of the form. Request that the verifying state complete the form and mail it directly to DOPL or return it to you for submission with your application.

Applicant's Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

I am requesting licensure in the state of Utah as a: _____

I am/have been licensed in your state under the name: _____

My Social Security Number is: _____

My Date of Birth is: ____/____/____

My license number in your state is/was: _____

I have enclosed the necessary license verification fee in the amount of: _____

Signature of Qualifier: _____

Date of Signature: ____/____/____

(Continued on the next page.)

TO BE COMPLETED BY THE VERIFYING AGENCY:

Please furnish the information requested, sign and verify the document, and place the completed form in an envelope, seal the envelope and provide it to the applicant in person or by mail. The qualifier will include the verification of licensure with his/her Utah application. Thank you.

Name of Verifying State: _____

Name of Licensee (*as it appears in verifying state's records*): _____

Name of Qualifying Person: _____

Classification of License Issued: _____

License Number: _____ Current Status: _____

Original Date of Licensure: ___/___/___ Expiration Date: ___/___/___

Continuously Licensed:

Yes No, please explain: _____

Licensed By:

Exam, Type: _____ Date: ___/___/___

Endorsement, From What State _____

Examination Scores: _____

Education Required For Licensure: _____

Disciplinary Action or Pending Disciplinary Action:

No Yes, please provide certified copies of all Petitions, Orders, etc.

Signature: _____ Title: _____

Agency: _____

Date of Signature: ___/___/___

(SEAL)