



UTAH DEPARTMENT OF COMMERCE

Division of Professional Licensing

Certified Public Accountant: Reinstatement

APPLICANT INFORMATION

Full Legal Name: _____
First Middle Last

All Previous Legal Names: _____

Other DOPL Licenses Held: _____

SSN: _____ Date of Birth: _____ Gender: Male Female

Address: _____
Street Address (including Apt/Unit/Ste #) and/or PO Box

City State ZIP Code

Phone: _____ Email: _____

Note: All Division notices and communication will be sent to this email

Please Select ONE:

- I am a United States citizen OR a non-citizen of the United States who is lawfully present.
 I am a foreign national not physically present in the United States.
 None of the above, please explain: _____

Driver License or State ID Card:

State of Issue License Number Expiration Date

NOTE: If you do not hold a US Driver License or a US State ID, you must present a legible copy of your current and valid government issued document(s) showing evidence of lawful presence in the United States.

AFFIDAVIT AND RELEASE

1. I certify that I am qualified in all respects for the license for which I am applying in this application.
2. I certify that to the best of my knowledge, the information contained in the application and all supporting document(s) are true and correct, 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.
3. I authorize all persons, organizations, governmental agencies, or any others not specifically listed, which are set forth directly or by reference in this application, to release to the Division of Professional Licensing, State of Utah, any files, records, or information of any type reasonably required for the Division to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.
4. 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.
5. I certify that I do not currently pose a direct threat to myself, to my clients, or to the public health, safety or welfare because of any circumstance or condition.
6. I understand that I am responsible to update the Division of any changes relating to my license/certification/registration.

Signature of Applicant: _____ Date: _____

QUALIFYING QUESTIONNAIRE

Do not leave any question blank.

DOPL may request additional documentation if the information submitted is insufficient.

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1. Yes No Have you EVER had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, revoked, reprimanded, resigned, or surrendered while under investigation, or otherwise **disciplined in any way**?
-
2. Yes No Do you CURRENTLY have **any criminal action active or pending**?
-
3. Yes No WITHIN THE PAST 10 YEARS, have you pled **guilty** to, **no contest** to, entered into a **plea in abeyance**, or been **convicted of a misdemeanor** in any jurisdiction?
-
4. Yes No Have you EVER pled **guilty** to, **no contest** to, entered into a **plea in abeyance**, or been **convicted of a felony** in any jurisdiction?
-

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. If you answered "Yes" to questions 2, 3, or 4 you must submit the following for EACH and EVERY incident:

- personal account of the incident
- court record(s)
- police report(s)
- 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.

NOTE:

- **DISCLOSE** charges that were later held in abeyance, diverted, reduced, or dismissed.
- **DISCLOSE** motor vehicle offenses such as driving while impaired or intoxicated. But you do not need to disclose minor traffic offenses such as parking or speeding violations.
- You do **not need to disclose** juvenile offenses, unless you were tried as an adult.
- **DISCLOSE** if you are restricted from possession, purchase, transfer, or ownership of a firearm or ammunition (even if your restriction is based on a non-reportable juvenile conviction).
- You do **not need to disclose** legally expunged or sealed criminal history incidents.

For more information, see DOPL's [criminal history FAQs](#).

PROFESSIONAL LICENSES

List all other licenses, registrations or certifications issued by any state which you now hold or have ever held in any profession. (Use additional sheets if necessary.)

Profession: _____ License Number: _____

Issuing State: _____ License Status: _____ Issue Date: _____

Profession: _____ License Number: _____

Issuing State: _____ License Status: _____ Issue Date: _____

REASON FOR EXPIRATION OF LICENSE

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

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

CONTINUING EDUCATION

Provide a chronological list of continuing education programs participated in within the 12 months prior to this application for reinstatement. Attach additional sheets as necessary. You must include "certificates of completion" for each course taken with this application. Please review R156-26a-307 and the checklist at the end of this application to determine the number of hours required for your circumstances.

Course Title	Provider	Date	CPE Hrs

APPLICATION CHECKLIST AND INSTRUCTIONS

This checklist is for your convenience; you do not need to include it with your application.

NOTE: Incomplete applications will be denied.

Your application is classified as a public record and may be available for inspection by the public, except with regard to the release of information which is sub-classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

If you **have held an active CPA license in another state** since the time your Utah CPA license expired, and if that CPA license is currently active, you must submit the following:

- \$113 non-refundable reinstatement processing fee, made payable to "DOPL".
- Official verification of license from one or more jurisdictions documenting your continuous licensure since the date your Utah license expired.
- 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.
- Supporting documentation for any "yes" answers provided on the "Qualifying Questionnaire". See page 2 of the application for more information.

If you **have not continuously held an active CPA license in another state** since the time your Utah CPA license expired, you must submit the following:

- The appropriate non-refundable fees as follows, made payable to "DOPL":
 - o Less than two years since your license expired. - Submit \$113.00 (\$50.00 reinstatement fee plus \$63.00 license renewal fee).
 - o More than two years since expiration and you have not engaged in unlicensed practice while your license was expired- Submit \$85.00 application fee.
 - o More than two years since expiration and you have been engaged in unlicensed practice as a CPA in Utah.- Submit \$50 reinstatement fee and 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.
- Official documentation of your passing scores on the Uniform CPA Examination, if not previously reported to DOPL.
- Documentation of your passing the AICPA Professional Ethics for CPAs examination within the past year with a score of at least 90%.
- Pass the Utah CPA Law and Rules Examination within the last year. DOPL's testing provider will electronically send the results of your examination directly to DOPL. To register for examinations or for more information about exam requirements, see our website <https://dopl.utah.gov/cpa/>
- Certificates documenting completion of 80* hours of continuing professional education within the past year, which includes 16 hours in auditing and accounting courses. *Successful completion of the Ethics and Law and Rule exam required above will count as 8 CPE hours. *Please list all courses in the Continuing Education section of page 3 of this application.*
- Supporting documentation for any "yes" answers provided on the "Qualifying Questionnaire". See page 2 of the application for more information.

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

- ✓ The applicant failed to timely renew because of inadvertent failure to: pay renewal fees, sign renewal application documents, or meet similar technical renewal requirements.
- ✓ The application for reinstatement is filed with DOPL within 24 months after expiration date of the license.
- ✓ 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.

Submit the above items with your completed application to:

In person or via express delivery:
Division of Professional Licensing
Heber M Wells Building, 1st Floor Lobby
160 E 300 S
Salt Lake City, UT 84111

US Postal Service:
Division of Professional Licensing
PO BOX 146741
Salt Lake City, UT 84114-6741