

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, 2014 to June 30, 2017** 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 **\$375.00** 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** **After January 1, 2013** licensees must report **8 hours** of accounting and auditing for **each** reporting year 2012 and earlier. **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 have filed electronically (Calibrate, formally CPEtracking) you must also submit the front page of the application along with your original signature and fee.**

Please refer to regulations at [www.dbr.ri.gov](http://www.dbr.ri.gov), under Board of Accountancy, Regulations Concerning Continuing Professional Education 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](http://www.dbr.ri.gov) for clarification of **Inactive Status**.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
**BOARD OF ACCOUNTANCY**  
John O. Pastore Center  
1511 Pontiac Avenue, #68-2  
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, 2017**

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 **\$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. 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 along with your original signature and fee.***

Please log on to [www.dbr.ri.gov](http://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 * |
|---------------|--------|--------|--------|--------|-------|-------|----------|
| 2011          |        |        |        |        |       |       |          |
| 2012          |        |        |        |        |       |       |          |
| 2013          |        |        |        |        |       |       |          |
| <b>Totals</b> |        |        |        |        |       |       |          |

Attached Spreadsheets **NOT ACCEPTABLE** – CPE information must be detailed, i.e., title and description - omitted information will result in return of application. Check here  if you will be using Calibrate (CPE tracking) *You must click “submit to Board”*

**Program Attendance Record**

| School, firm or organization conducting program | Title of program <u>and</u> 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 – **After January 1, 2013** licensees must report **8 hours** of accounting and auditing for **each** reporting year 2012 and earlier. **There are no carryovers**
    - \*Ethics: Mandatory minimum of **not less than 6 hours** over the 3 year reporting period. **There are no carryovers.**

*If using CPE tracking you must click “submit to Board and also submit the first page of the application along with your original signature and fee*

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

