

STATE OF RHODE ISLAND
BOARD OF ACCOUNTANCY
560 Jefferson Blvd. 1st Floor
Warwick, Rhode Island 02886

**RHODE ISLAND CPA REINSTATEMENT
APPLICATION**

1. Full name (print) _____ Email _____
Residence Address _____ Phone _____
Employer Name _____ Phone _____
Employer Address _____
Preference for mailings (check one) residence () business () *SS Number _____
2. List 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 ()

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.

Signature _____ Date _____

Please indicate the reason for your inactive status on a separate sheet of paper and attach to this application. If you have been on inactive status for five (5) years or more, please also submit resume with this application.

Enclose a check or money order in the sum of **\$500.00** payable to **GENERAL TREASURER, STATE OF RHODE ISLAND**. This fee is for any individual applying for reinstatement. Copies of certificates of completion for self-study courses reported on the reverse side of this form **no longer need to 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 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. **In addition, you will need to submit a renewal application as well as the fee associated with it.** Please read the regulations for reinstatement before submitting this application and the regulations regarding CPE's. If you have been inactive for five years or more, you need additional CPE credits.

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

*For explanation of SS# requirement, go to
<http://webserver.rilin.state.ri.us/Statutes/TITLE5/5-76/5-76-3.HTM>,

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 development and management skills (non-accounting CPE) - limit of 24 hours over 3 years
4. Ethics-Not less than six (6) hours of the 120 shall be devoted to professional ethics.
5. In person CPE courses-Educational instruction or training in the subjects listed in § 1.8.2 of this Part will qualify for CPE if the instruction is a formal program of learning that contributes directly to the professional competence of a CPA or PA after he or she has been issued a permit to practice public accounting. In order to qualify for CPE credit hours, the program must be primarily directed to enhancing the professional competence of accountants or like professionals.

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

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INDIVIDUAL CPA LICENSE RENEWAL INSTRUCTIONS

1. Your CPA License has an expiration date. When you receive your CPA license, you will have listed an effective date and an expiration date. Take note of the Expiration Date. All renewal notices for CPA Licenses will be e- mailed in the month of April.

For the CPA license, the renewal forms must be submitted no later than June 30th before the noted Expiration Date. You have until June 30th of the year of the Expiration Date to renew without having to reapply, which requires Board review, and paying additional reinstatement fees. You will not be able to renew your license until you receive the renewal notice.

Renewal notices will be sent out via email only. Accordingly, it is very important that the department has your up to date email address. If your contact information has changed, you are able to go on the Elicensing website and update your contact information by using your User ID and your Password. If you do not have a User ID and Password, please contact DBR.AcctInquiry@dbr.ri.gov and you will be provided with one. If you are a licensed CPA in Rhode Island or if your application is pending and in the process of being approved, you are already registered with the Rhode Island Board of Accountancy. Do NOT re-register. You must log in with the same credentials you used when you were previously registered. If you do not remember your User Id or Password, please contact DBR.AcctInquiry@dbr.ri.gov .

2. Enclose a check or money order in the sum of **\$375.00** payable to **the GENERAL TREASURER OF THE STATE OF RHODE ISLAND.**

CPE Reporting: You will be required to list your CPEs on the renewal application. You are not required to attach the actual certificates of completion but must continue to retain them per your CPE record-keeping responsibilities.

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. If you are selected for an audit you will be required to fill out an Audit form and attach all certificates of completion of your CPEs

For Questions/Clarifications of the mandatory CPE, please refer to the Rules and Regulations, Regulation 5, at the following link: <https://rules.sos.ri.gov/regulations/part/400-00-00-1>.

3. To reference any of the R.I. Gen. Laws cited in this application, visit <http://webserver.rilin.state.ri.us/Statutes/>
4. Additional information may be found at the Board of Accountancy's webpage: <https://dbr.ri.gov/divisions/accountancy/>.
5. Questions about this application may be directed to 401-889-5446 or by e-mail to dawne.broadfield@dbr.ri.gov

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RENEWAL APPLICATION FOR INDIVIDUAL
CPA LICENSE

1. Full name (print) _____ Email _____
Residence Address _____ Phone _____
Employer Name _____ Phone _____
Employer Address _____
Preference for mailings (check one) residence () business ()

2. Criminal and Licensing Background

Check all corresponding box(es) below that apply to you. If you checked any box(es), please submit a notarized letter giving a complete detailed explanation and include copies of any court records or decision issued by a licensing or disciplinary authority. If you previously reported criminal and/or licensing background information, please check the box and note "previously reported next to it".

- Conviction of, pleading guilty or nolo contendere to, or currently pending charges of a crime or an act constituting a crime of forgery, embezzlement, obtaining money under false pretenses, bribery, larceny, extortion, conspiracy to defraud, misappropriation of funds, tax evasion, or any other similar criminal offense or any other felony crime.
- Cancellation, revocation, suspension, refusal to issue or renew, or currently pending proceedings pertaining to a CPA certificate or permit from another state by the other state for any cause other than failure to pay a fee or to meet the requirements of continuing education in that other state.
- Suspension or revocation of the right to practice public accounting before any state or federal agency or currently pending proceedings for such suspension or revocation.
- Suspension or revocation of any other professional or vocational license in the State of Rhode Island or any other state or foreign country for professional misconduct or currently pending proceedings for such suspension or revocation.

You are advised that any licensee convicted of, or otherwise pleads guilty or nolo contendere to, any felony or misdemeanor, or is disciplined by any governmental agency in connection with a CPA or any other occupational license, shall file with the Board a written report of such conviction or disciplinary action within sixty (60) days of the final judgment or final order in the case.

3. Practice Unit Information

Are you engaged in the practice of public accounting in the State of Rhode Island? Yes () No ()

You are hereby advised that a Rhode Island CPA Practice Unit License is required if the license has established a physical office location in Rhode Island. Please check which situation applies to you:

- There have not been any changes since my last renewal period.
- I will be practicing under Practice Unit License # _____.
- I am planning on submitting a Practice Unit License Application.
- I am claiming firm mobility and have reviewed the Rhode Island Laws to determine that I qualify to claim firm mobility.

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.

Signature _____ Date _____

4. 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. The three (3) year CPE term shall commence on July 1 of the year in which a licensee's license was last issued or renewed and end on June 30th three (3) years thereafter. A CPE day will consist of eight (8) hours of formal instruction. An instruction hour will consist of fifty (50) minutes and a half hour will consist of twenty-five (25) minutes. However, for continuous conferences and conventions, when individual segments are less than (25) twenty-five minutes, the sum of the segments may be considered one total program.

- A. Licensees must complete not less than one hundred twenty (120) hours or fifteen days of formal CPE during the preceding three (3) year period.
- B. All programs must qualify for CPE credit hours as set forth in RIBOA Regulation 1.8: Continuing Professional Education.
- C. Not more than twenty-four (24) hours of the one hundred twenty (120) hours shall be devoted to Personal Development and Marketing.
- D. Not less than six (6) hours of the one hundred twenty (120) hours shall be devoted to regulatory ethics and behavioral.
- E. Credit for Remotely Delivered CPE programs shall no longer have an 80-hour limit.
- 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.

Please fill out the attached CPE form, if the form is not completed your renewal will not be processed.

ATTESTATION OF TRUTH AND ACCURACY

I attest under penalty of perjury to the truth and accuracy of all statements, answers and representations made in this application.

Signature of Authorized Representative _____ Date _____



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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, 560 Jefferson Blvd 1ST Floor, Warwick, RI 02886

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 _____