ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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2013-2014 NON-LICENSEE OWNER REGISTRATION FORM AND CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

INSTRUCTIONS

ANNUAL REGISTRATION: All non-licensee owners of Alabama CPA and PA firms are required by law to register annually with the Alabama State Board of Public Accountancy ("the Board"), pay an annual registration fee, and satisfy continuing education requirements. Registration must be accomplished by completing and returning to the Board the enclosed form accompanied by a check in the amount of $75.00 made payable to the Alabama State Board of Public Accountancy for the required annual fee.

EXPLANATION OF LINE ITEMS: The following provides a brief explanation of the items required on the registration form. Your information as it appears on the Board's records has been preprinted for you to verify and revise as necessary.

Type: NLO – Non-Licensee Owner.

Registration #: Registration number assigned by the Board. Leave blank if this is your initial registration.

Date Registered: Date assigned by the Board. Leave blank if this is your initial registration.

SSN: Your Social Security Number (SS#). Your SS# is <u>not</u> provided on any information that is shared with the public. Please enter your entire SS# on your initial registration. After your initial registration, only the last 4 digits of your SS# will be used.

Date of Birth: The month, day and year you were born.

Name: Your name as it will appear on the Board's records. If you have a name change please provide a copy of legal documentation.

Preferred Address and Phone: The mailing address and phone number to which you would like correspondence and other contact from the Board directed. This can be either your home address or the firm's (work) address.

Alternate Address and Phone: Alternate contact information in case we are unable to reach you at your preferred address and phone. This can be either your home address or the firm's (work) address, whichever is not provided in the Preferred section.

Email Address: The preferred email address you would like for us to use to contact you via e-mail.

Fax Number: The preferred fax number you would like for us to use to send information via fax.

Firm Name: The name of the Alabama CPA or PA firm of which you are a non-licensee owner.

Job Title: Your job title at the Alabama CPA or PA firm of which you are a non-licensee owner.

Ownership %: The percent you own of the Alabama CPA or PA firm of which you are a non-licensee owner, limited to 49%.

Work Time %: Approximate percent of time that you spend doing the business of the Alabama CPA or PA firm of which you are a non-licensee owner or any of its affiliated entities.

(over)

WHEN AND HOW TO REGISTER: You must register on an official 2013-2014 Non-Licensee Owner Registration Form, a copy of which is enclosed. **IMPORTANT: Original signature and date are required.** Photocopies of the 2013-2014 Non-Licensee Owner Registration Form and those downloaded from http://www.asbpa.alabama.gov/NLO.aspx are acceptable with an original signature and date. Your registration form and appropriate fee are due in the Board office on October 1, 2013; however, the rules do provide a grace period for filing through December 31, 2013. This grace period only applies to submission of the completed forms. CPE must be earned during the reporting period October 1, 2012 through September 30, 2013. For new non-licensee owners, your registration form and appropriate fee are due in the Board office within 30 days of your becoming a non-licensee owner of an Alabama CPA or PA firm. All completed registrations should be mailed to the Alabama State Board of Public Accountancy, P.O. Box 300375, Montgomery, Alabama 36130-0375. For your convenience, a pre-addressed return envelope has been enclosed.

CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013: State law requires that currently registered non-licensee owners must have completed 40 hours of acceptable CPE during the fiscal year that began on October 1, 2012, and ended on September 30, 2012. *However, no CPE hours are required this reporting period for non-licensee owners whose initial registration date is after October 1, 2012*. Of the 40 hours required, at least eight hours must be in accounting and auditing, and no more than eight hours in behavioral courses will be accepted. Other maximum limits include 20 hours a year for self-study, 10 hours for publications authored, and eight hours for technical sessions at professional meetings. CPE hours may not be carried over. CPE completion records should be retained for a minimum of five fiscal years. If you cannot meet the CPE requirements by September 30, 2013, due to reasonable cause, please contact the Board office to formalize a CPE completion schedule.

There are three categories on the reverse side of the Registration Form for detailing the CPE you completed for the fiscal year ended September 30, 2013: Professional Development Programs, Seminars, and Educational Classes Attended; Correspondence or Individual Study Programs; and Speaker, Discussion Leader or Instructor. Each category has been annotated with applicable information from the rules to assist you in completion of the categories. Summary totals from these three categories should be entered on the front side of the form in the Continuing Professional Education (CPE) Reporting section.

Complete Board rules related to earning and reporting CPE can be found at
http://www.asbpa.alabama.gov/rules.aspx

ADDRESS CHANGES: Board rules require that you notify us in writing within 30 days of any change of address and/or change in your ownership. Such changes can be mailed or faxed (334-242-2711) to the Board office. There is also an on-line change of information form on our website at http://www.asbpa.alabama.gov/changeinfo.aspx.

2013–2014 NON-LICENSEE OWNER REGISTRATION FORM

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
PO BOX 300375
MONTGOMERY, AL 36130-0375
Phone: 334-242-5700 ~ Web Site: www.asbpa.alabama.gov

DUE ON OCTOBER 1, 2013

Please review the information below and make any changes on this form (*please submit a copy of legal documentation with all name changes*). Submit the completed form along with your annual registration fee of $75 to the address above. Explanation of line items can be found in the accompanying instructions.

Type: _____
Registration #: _____
Registration Date: _____
SSN: _____ – _____ – _____ *(entire SSN for new NLO; last four digits for renewal)*
Date of Birth: _____/_____/_____ *(entire DOB)*
Name: _____
Preferred Address: _____
_____
Preferred Phone: _____
The information shown above for the **Preferred Address** is my ☐ **Home** ☐ **Work** address
Alternate Address: _____
_____
Alternate Phone: _____
The information shown above for the **Alternate Address** is my ☐ **Home** ☐ **Work** address
Email Address: _____
Fax Number: _____
Firm Name: _____
Job Title: _____
Ownership %: _____
Work Time %: _____

To avoid paying a late penalty, registration forms must be postmarked on or before <u>December 31, 2013</u>. Registration renewals received with a postmark after this date are subject to a late renewal penalty. The penalty is $100 for renewals postmarked from January 1, 2014 through March 31, 2014. The penalty is $500 for renewals postmarked on or after April 1, 2014. After September 30, 2014, disciplinary hearings will be held.

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CONTINUING PROFESSIONAL EDUCATION (CPE) REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

1. Education Programs Attended _____ Hours
2. Correspondence or Individual Study Programs (Maximum 20 hours allowed) _____ Hours
3. Speaker, Discussion Leader, or Instructor _____ Hours
4. Accounting and Auditing hours included above _____ (Minimum of 8 hours required)
5. **TOTAL CPE CLAIMED** _____ Hours

You must list your CPE courses on the reverse side of this form. You are required to report 40 hours of CPE each fiscal year. At least 8 of those hours **MUST** be Accounting and Auditing. **CPE hours must be earned between October 1, 2012 and September 30, 2014**. There is no provision for carry over of CPE hours. **No CPE hours are required this reporting period for Non-Licensee Owners whose initial registration date is after October 1, 2012**.

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I certify under penalty of perjury that all representations made on this form are true and accurate and that I have not been convicted of any felony during the time period from October 1, 2012, through the date below.

REQUIRED SIGNATURE: _____ **DATE**: _____

ASBPA USE ONLY
DR _____ DP _____
RF _____ LRP _____ TR _____
NOTES:

CPE COURSES

Directions: Complete the details for the programs or courses in which you participated as an attendee or student; took self-study programs; or were a speaker, discussion leader or instructor. A minimum of 8 hours in Accounting and Auditing is required. A maximum of 8 hours in Behavioral courses will be applied toward the 40-hour requirement. The month, day(s), and year must be shown in the Date columns. Courses must fall within the time period shown on the front of this form. Courses listed on attachments must show clearly the category and a total per category. Forms that have incorrect or incomplete information may be returned for correction, thus delaying your registration.

CPE Credit: One university/college semester credit hour equals 15 CPE hours
One university/college quarter credit hour equals 10 CPE hours
CPE is based on a 50-minute hour; round down to the nearest half-hour
A 6-hour program in one day equals 8 CPE hours

Board rules relating to earning and reporting CPE can be found at http://www.asbpa.alabama.gov/rules.htm

PROFESSIONAL DEVELOPMENT PROGRAMS, SEMINARS, AND EDUCATIONAL CLASSES ATTENDED:

School, Firm or Organization Conducting Program	Location of Program	Title of Program or Description of Content	Principal Instructor	Dates Attended **Mo/Day(s)/Year**	Hours Claimed	A&A Hours

TOTAL _____ _____

CORRESPONDENCE OR INDIVIDUAL STUDY PROGRAMS:

Credit may be claimed on the equivalency of the program to a comparable seminar or a comparable course for credit at an accredited education institution. **A maximum of 20 hours** may be claimed for courses completed within the CPE reporting period.

School or Organization Providing or Sponsoring the Program	Program Title or Description of Content	Date Completed **Mo/Day/Year**	Hours Claimed	A&A Hours

TOTAL _____ _____

SPEAKER, DISCUSSION LEADER OR INSTRUCTOR:

Use this section only to report CPE when **you** were the speaker, discussion leader, or instructor. Credit may be claimed equal to twice the number of actual hours of the session to allow for preparation and presentation time.

Sponsor of Program	Location of Program	Program Title or Description of Content	Dates of Program **Mo/Day(s)/Year**	Hours Claimed	A&A Hours

TOTAL _____ _____