



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36130-0375

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APPLICATION FOR RECIPROCITY INSTRUCTIONS

Please review this information before submitting your Application for Reciprocity. The non-refundable Application for Reciprocity fee is \$100.00 and must accompany the application. Checks should be made payable to the **Alabama State Board of Public Accountancy**.

If you did not sit for the CPA Examination before 1995, you must have a copy of your transcripts sent directly to our office from your school. You will be required to comply with the 150 hours of education requirement as outlined in the administrative code, unless you have 4 years of public accounting experience since being certified. If you passed the Business Law Portion of the CPA Examination before May 1994, you must take the self-study course "Professional Ethics: The AICPA's Comprehensive Course" offered by the AICPA, unless you have four years of public accounting experience within the last 10 years. You may call the AICPA at 1-888-777-7077 to order the course or you may order a copy on-line at www.cpa2biz.com.

Please send the "Interstate Exchange Form" **to your Board of Accountancy** for certification that your CPA certificate is active, current, and in good standing. The completed form must be sent directly from your Board of Accountancy to the Alabama State Board of Public Accountancy.

Immigration Compliance Requirement - Act No. 2011-535 as amended by Act No. 2012-491 and now codified as Section 31-13-1, et seq., of the Code of Alabama 1975 is referred to as Alabama's Immigration Law or the Beason-Hammon Act and imposes certain requirements on persons applying for or renewing a professional license. Specifically, Sections 31-13-7 and 31-13-29 of the Code of Alabama 1975 require that applicants applying for or renewing a professional license must demonstrate his or her United States citizenship, or if not a United States Citizen, his or her lawful presence in the United States. The Immigration Law also provides that a citizen shall not be required to demonstrate citizenship for subsequent transactions, and an alien who demonstrates lawful permanent residence in the United States is not required to demonstrate lawful status for subsequent public records transactions after an initial verification is made. Enclosed are two forms from which you must select the appropriate one to complete. One form is to demonstrate a person's United States Citizenship "United States Citizen Form," and the other form is to demonstrate lawful presence in the United States "NOT a United States Citizen Form." You must select the appropriate form, choose the appropriate document(s) from the list of documents, staple a copy of the selected document(s) to the form and include them with the completed Application for Certificate by Reciprocity being submitted to this office.