INSTRUCTIONS FOR COMPLETING YOUR LICENSE RENEWAL APPLICATION

These instructions are enclosed to assist you in completing your CPA/PA license renewal application. Additional assistance may be found in the CPA Licensee Handbook, which can be downloaded from the California Board of Accountancy’s (CBA) website at [www.cba.ca.gov](http://www.cba.ca.gov), or you may request a paper copy by contacting the Renewal Unit by e-mail at renewalinfo@cba.ca.gov or by telephone at (916) 561-1702.

GENERAL LICENSE RENEWAL INFORMATION

Renewal Fee: You must submit the renewal fee, indicated in Part B of the license renewal application, with the completed license renewal application by the license expiration date. If the application is not postmarked by the license expiration date, a delinquency fee equal to half of the renewal fee will be assessed. Please make the check or money order payable to the Department of Consumer Affairs.

Where to Mail: Department of Consumer Affairs, PO Box 942501, Sacramento, CA 94258-0501.

NOTE: You may wish to send the license renewal application and fee using a method of delivery that allows for the confirmation of the postmark date and delivery.

Processing time: Please allow six to eight weeks for processing of your license renewal application. An incomplete or inaccurately completed license renewal application, including the CE Reporting Worksheet, may delay issuance of your license and result in the loss of practice rights.

PART A

Provide your name, business and home/cell phone numbers, on the spaces provided. Business phone numbers are used by CBA staff and are a matter of public record, and may be released to any person upon request. Your e-mail address is requested but not required.

1. **Active:** Check “Active” if you want practice rights and have completed the required continuing education (CE). Please complete questions 2-11 and complete the Peer Review Reporting Form PR-1 (Rev. 1/12). Sign and date Part B of the license renewal application, and complete Part C (CE Reporting Worksheet) on the reverse of the license renewal application.

   **Inactive:** Check “Inactive” if you do not want practice rights or you did not complete the required CE hours. Please complete questions 2, 3 and complete the Peer Review Reporting Form PR-1 (Rev. 1/12). Sign and date Part B of the license renewal application. Only answer question 7 if you completed a Regulatory Review course and indicate so on Part C (CE Reporting Worksheet) on the reverse of the license renewal application.

2. **Street address:** If your address of record shown in Part B of the license renewal application is a post office box or mail drop, report the street address of your residence or business. Addresses of record are made available to the public.

3. **Reporting Convictions/License Discipline:** As a condition of license renewal, you must disclose if you have been convicted, as defined in section 490 of the Business and Professions Code, of any violation of the law in this or any other state, the United States, or other country, omitting traffic infractions under $1000 not involving alcohol, dangerous drugs, or controlled substances, or experienced the cancellation, revocation, or suspension of a certificate or right to practice by any other state or foreign body.

   A conviction within the meaning of this section means a plea or verdict of guilty or a conviction following a plea of nolo contendere. Convictions subsequently expunged per Penal Code section 1203.4 must be reported. Please omit charges dismissed under section 1000.3 of the California Penal Code or equivalent non-California laws, or convictions two years or older under California Health and Safety Code sections 11357(b), (c), (d), (e), or section 11360(b).

   If you checked “YES,” please provide a detailed written explanation, signed by you, describing the circumstance(s) and event(s) that led to your conviction or license discipline. If the conviction or license discipline involves the action of an administrative agency or court, please include the title of the matter, court or agency name, docket number, and date of occurrence.

   Check “NO” if since your last renewal, you have not been subject to any of the above.

4. **Retroactive Fingerprints:** Criminal background checks are now required for all licensees who have either not been previously fingerprinted as a condition of licensure or for whom no electronic record of the licensee’s fingerprints exist within the Department of Justice’s criminal offender record identification database. The CBA sent notification letters to those licensees with no fingerprint information on file. Check “YES” if you received notification from the CBA requiring fingerprint submission for renewal. If you received notification and are renewing in an active status, check “YES” if you complied with this requirement by submitting fingerprints. If you did not receive notification and are renewing in an inactive status, check “NO.” If you are actively serving in the United States Military, check the box at the end of Question No. 4 to indicate an exempt status.

5. **Current practice:** Answer “YES” if you have practiced public accountancy during your two-year reporting period.
6. CE requirement: In order to renew active, you must complete 80 hours of qualifying CE, with a minimum of 40 hours completed in technical subjects, during the two-year period immediately preceding your license expiration date. As part of the required 80 hours of CE, you must complete four hours of ethics education. The remaining subject area requirements are based on either the type of work performed during the two-year period immediately preceding license expiration or law. If you are required to complete Government Auditing, Accounting and Auditing, Fraud, or Regulatory Review CE, the hours completed are part of and not in addition to the 80-hour requirement. See Questions 7-10

NOTE: Licensees renewing in an inactive status must complete 20 hours of CE, including 12 hours in technical subject matter, during each year of the two-year renewal period as part of the total 80 hour CE requirement. For example: For a license set to expire on January 31, 2014, a licensee must complete a minimum of 20 hours of CE, with 12 hours in technical subject matter, from February 1, 2012 through January 31, 2013. In addition, a minimum of 20 hours of CE, with 12 hours in technical subject matter, must be completed from February 1, 2013 through January 31, 2014.

If you are a new licensee or you converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you may have a prorated CE requirement. The method used to calculate your total CE requirement is 20 hours of qualifying CE for each full six-month period of active status licensure. For example, if the license issuance/conversion date was January 1, 2013 and your license expired on January 31, 2014, you must complete a total of 40 hours of CE. If you are required to complete less than 80 hours of CE, you are not required to complete the four-hour ethics education requirement.

7. Regulatory Review course requirement: To maintain active status, you must complete a two-hour Board-approved Regulatory Review course by the due date located next to your license expiration date at the top of the license renewal application. A list of Board-approved Regulatory Review courses can be found on the CBA’s website at www.cba.ca.gov, by requesting a copy from the Renewal Unit by e-mail at renewalinfo@cba.ca.gov, or by telephone at (916) 561-1702. A Regulatory Review course is not required for an inactive renewal; however, if one was completed, please indicate so on Part C (CE Reporting Worksheet) on the reverse of the license renewal application.

If you choose to complete a Regulatory Review course before the due date, the next due date is six years (three renewal cycles) from the renewal period in which the Regulatory Review course was taken.

If you answer “YES,” please provide the Regulatory Review course information, including the course approval number, in the space provided on Part C of the license renewal application. You must contact the provider if you do not know the course approval number. Answer “NO,” if you are a new licensee or you converted your license from inactive to active.

8. Government Auditing CE requirement: If during the two-year period immediately preceding your license expiration date, you engaged in the planning, directing, or conducting of substantial portions of field work, or reporting on financial or compliance audits of a GOVERNMENTAL AGENCY while practicing public accountancy, answer “YES.” If you are subject to this requirement, you must complete 24 hours of qualifying CE in government audit-related subjects. A licensee who meets the Government Auditing CE requirement is considered to have satisfied the Accounting and Auditing requirement.

NOTE: If you are a new licensee or converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must complete six hours of Government Auditing CE as part of each 20 hours of qualifying CE for an active renewal.

9. Accounting and Auditing (A&A) requirement: If during the two-year period immediately preceding your license expiration date you engaged in the planning, directing, or conducting of substantial portions of field work, or reporting on an audit, review, compilation, or attestation service of a NON-GOVERNMENTAL ENTITY while in the practice of public accountancy, answer “YES.” You are also subject to the A&A requirement even if the only financial statements submitted to a client were “restricted for management or internal use only” and were not intended for use by third parties. If subject to this requirement, you must complete 24 hours of qualifying A&A CE.

NOTE: If you are a new licensee or converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must complete six hours of A&A CE as part of each 20 hours of qualifying CE for an active renewal.

10. Fraud CE Requirement: If you answered “YES” to question 8 or 9, you must complete the four hours of qualifying CE specifically related to the prevention, detection and/or reporting of fraud affecting financial statements during the two-year period immediately preceding your license expiration date. The Fraud CE requirement is part of the 80 hours of CE required for license renewal but it is not part of the 24-hour Government Auditing CE or A&A requirement.

NOTE: If fewer than 80 hours are required for your license renewal, the four-hour Fraud CE requirement does not apply.

11 Government Auditing or A&A and Fraud CE extension: A six-month extension for the Government or A&A and Fraud CE requirement will be granted only if you have completed the required 80 hours of CE and became subject to this requirement during the last six months of the two-year license renewal period.

Peer Review requirement: As a condition of license renewal, all licensees are required to report to the CBA peer review information as required on the Peer Review Reporting Form PR-1 (Rev. 1/12). You must report to the CBA even if required to undergo peer review, not subject to peer review, or renewing in an inactive status. Please report your peer review information by completing the enclosed Peer Review Reporting Form. Additional information about the peer review requirement can be found on the enclosed peer review insert and on the CBA website. Renewing your license without filing Form PR-1 or having a peer review accepted by a Board-recognized peer review program provider, may subject your license to enforcement action.
PART B

Box 1: **License status:** Please indicate whether you are renewing your license in an active or inactive status. This response must match the response provided on Question 1 of Part A.

Box 2: **Change of address:** If you need to provide a change of address, do so in the space provided. Addresses of record are made available to the public. (Business and Professions Code section 27.)

Box 3: **Signature and date:** You must sign and date the license renewal application.

PART C – **CE Reporting Worksheet**

Please provide the required information for all CE courses completed within the two years preceding your license expiration date making sure to include course titles, proper codes, dates of completion, CE hours, and provider names. To ensure you receive proper CE credit, use only one subject code for each course. A&A and Fraud CE courses must be coded separately. Government Auditing CE courses should be coded “A” in addition to a check mark placed in Column 3 of the CE Reporting Worksheet.

**NOTE:** While it is preferred this form be used, a computer printout listing all information requested on the **CE Reporting Worksheet** including your name and license number is acceptable.

Please enter the appropriate code in columns 2 and 7.

**SUBJECT CODE (Column 2)**

<table>
<thead>
<tr>
<th>A</th>
<th>Accounting and auditing (A&amp;A) courses: pertain to financial statement preparation and/or reporting, auditing, reviews, compilation, industry accounting, attestation services, or assurance services. The content of accounting software courses does not qualify for A&amp;A credit.</th>
</tr>
</thead>
<tbody>
<tr>
<td>E</td>
<td>Ethics education.</td>
</tr>
<tr>
<td>F</td>
<td>Fraud courses specifically related to the prevention, detection and/or reporting of fraud affecting financial statements.</td>
</tr>
<tr>
<td>R</td>
<td>Board-approved Regulatory Review course.</td>
</tr>
<tr>
<td>T</td>
<td>Technical subject areas.</td>
</tr>
<tr>
<td>N</td>
<td>Non-technical subject areas.</td>
</tr>
</tbody>
</table>

**METHOD OF PRESENTATION (Column 7)**

| L | Live presentation with instructor, discussion leader, or speaker. |
| I | Interactive self-study: requires frequent participant response to questions that test for understanding of the material presented; provides evaluated feedback to incorrectly answered questions; provides reinforcement feedback to correctly answered questions. |
| P | Author of published books, articles, CE program instructional materials, or questions for the Uniform CPA Exam. |
| T | Teaching: as an instructor, discussion leader, or speaker. |
| W | Group Internet-based programs: participation from a computer in an interactive course presented by a live instructor at a distant location with a feature allowing questions/comments to be sent directly to instructor and receive answers during the program. |

**NOTE:** Group study without a qualified discussion leader does not qualify as acceptable CE.

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