

APPLICATION FOR 20 ____ - 20 ____ PERMIT TO PRACTICE

Access this form via website at: cca.hawaii.gov/pvl/boards/accountancy

| | | | | |
|---|----------------------------|---------------------------|------------------------|--|
| <input type="radio"/> INITIAL PERMIT <input type="radio"/> RENEWAL (on or before December 31 of odd-numbered year) <input type="radio"/> RESTORATION (after December 31 of odd-numbered year) | | | | APPROVED: <input type="checkbox"/> DENIED: <input type="checkbox"/> Initials/date: _____ CPA - _____ PA - _____ |
| Name (First, Middle) _____ (Last) _____ | | FOR OFFICE USE | | |
| Mailing Address (Include apt. no., city, state & zip code) | | | | |
| Name & Address of Your Employer (This information is REQUIRED) | | | | |
| Your Employer's Hawaii Firm Permit to Practice No. FFTP - _____ | | | | |
| Hawaii License No. CPA - _____ | Eff. Date of HI Lic. _____ | Social Security No. _____ | Phone No. (Days) _____ | |

INSTRUCTIONS

1. Complete and submit this form in DUPLICATE. Use fillable on-line form OR type/print legibly. After review by the Board of Public Accountancy ("Board"), one copy will be sent back to you, if a copy was submitted.
2. **INITIAL PERMIT TO PRACTICE**
If this is your first Permit to Practice, you are REQUIRED to have your employer complete the CERTIFICATION BY EMPLOYER section on page 3 of this form. If you are a sole practitioner CPA firm, please complete the CERTIFICATION BY EMPLOYER section for yourself.
3. **RENEWAL OF PERMIT TO PRACTICE**
If you are renewing your Permit to Practice for the upcoming biennial period, you are NOT REQUIRED to turn in supporting documents (e.g., CPE Certificates of Completion) with this permit application. However, be sure to retain these supporting documents to be submitted to the Board in the event that you are notified that your application is being AUDITED. The retention period is two (2) renewal periods.
4. **RESTORATION OF PERMIT TO PRACTICE**
If you are submitting this application to renew your Permit to Practice **after the renewal date of December 31 of every odd-numbered year**, it is considered a RESTORATION, and you are required to turn in supporting documents (e.g., Certificates of Completion) for all CPE claimed on this permit application. You are also REQUIRED to have your employer complete the CERTIFICATION BY EMPLOYER section on page 3 of this form. If you are a sole practitioner CPA firm, please complete the CERTIFICATION BY EMPLOYER section for yourself.
5. **ALL CPE CREDITS MUST HAVE BEEN EARNED WITHIN 24 MONTHS PRIOR TO APPLICATION FOR A PERMIT TO PRACTICE.**
6. **ALL CPE SPONSORS/PROVIDERS MUST BE PRE-APPROVED BY THE BOARD, OR THE NATIONAL REGISTRY, OR ANOTHER STATE BOARD OF ACCOUNTANCY.**
7. **ETHICS CPE**
To renew or restore your Permit to Practice, you are required to complete at least 4 hours of CPE in ETHICS or PROFESSIONAL CONDUCT, pursuant to Hawaii Administrative Rules section 16-71-2. These 4 CPE hours may be used to fulfill your ethics CPE requirement for this biennial period only. Any ethics or professional conduct CPE hours that you have earned in excess of the required 4 hours can be included with any other excess to the maximum of 40 CPE hours that can be carried over to the next biennial period; however, those excess ethics or professional conduct CPE hours CANNOT be used to satisfy the subsequent biennium's ethics or professional conduct CPE requirement.

If this is your initial Permit to Practice, you **ARE** required to complete the 4 hours of CPE in ethics or professional conduct.

(CONTINUED ON PAGE 2)

| | | | | |
|--|--------------------|----------------------|-----------|-------|
| | Acct Permit: | App | 005 | \$25 |
| | | Permit | 011 | \$130 |
| | Acct Permit-STAFF: | App | 005 | \$25 |
| | | Permit | 011 | \$38 |
| | | Service Charge | BCF | \$25 |

Print Name of Applicant: _____

Date: _____

INSTRUCTIONS (cont'd)

- 8. If you are completing this application as a **sole practitioner/sole proprietor, partner, or principal** of a public accounting firm, your CPA/PA firm must have a Firm Permit to Practice, in addition to your CPA license and individual Permit to Practice. The application for a Firm Permit to Practice is available online at: cca.hawaii.gov/pvl/boards/accountancy.
- 9. Please refer to Hawaii Revised Statutes chapter 466 and Hawaii Administrative Rules chapter 16-71 for additional information.
- 10. **FEES** (see "Fees Section")
Make your check payable to: COMMERCE AND CONSUMER AFFAIRS. (check must be in U.S. dollars and be from a U.S. financial institution.)
A \$25 service charge will be assessed for each payment that is dishonored for any reason.
- 11. Mail all items to:
Board of Public Accountancy
DCCA, PVL Licensing Branch
P.O. Box 3469
Honolulu, HI 96801
- 12. Incomplete and/or irregular applications will not be accepted.
- 13. If an agency or individual is assisting you with the licensure process, we will not be able to release any information to them unless you provide us with authorization. If you wish to do so, please complete the portion on "**Release of Information to Third Party**", sign, and date it.

PERMIT TO PRACTICE

Answer only if you held a Permit to Practice during the immediately-preceding biennium:
 Was that Permit to Practice your first Hawaii permit? Yes No
 If "YES", what was the effective date of the permit? _____

COMPLETE the "CPE Computation Work Sheet for Permit to Practice".

UPON COMPLETION of the "CPE Computation Work Sheet for Permit to Practice", return here and complete this page.

How many carryover hours are shown on page 4, line 6? (_____) CPE hrs.

FEES

Check one:

Accept this application for a "Permit to Practice" as a:

- Sole Practitioner*..... \$155
- Partner*..... \$155 Name of firm: _____
- Principal of public accounting firm*..... \$155 Name of firm: _____
- Staff member of one of the above \$ 63 Name of firm: _____

(Non-refundable Application fee-\$25, Permit to Practice fee (Staff)-\$38 or Permit to Practice fee (Others)-\$130)

* Pursuant to Hawaii Revised Statutes section 466-7, if you are a **sole practitioner/sole proprietor, partner, or principal** of a public accounting firm, your CPA firm must also obtain a Firm Permit to Practice, in addition to this individual Permit to Practice. A **sole practitioner/sole proprietor** is considered to be a CPA firm. Forms and instructions are available at: cca.hawaii.gov/pvl/boards/accountancy.

(CONTINUED ON PAGE 3)

Print Name of Applicant: _____

Date: _____

CERTIFICATION BY APPLICANT:

I HEREBY CERTIFY under penalty of perjury that the statements, answers, and representations made in this application are true and correct. I FURTHER CERTIFY that, by submitting the CPE information on this application, I am attesting that it is true and correct, and that I have earned a minimum of 4 CPE hours in ethics of professional conduct, as part of the required number of CPE hours I need to obtain, renew, or restore this Permit to Practice. I understand that any misrepresentation is grounds for denial, refusal to renew, revocation, and/or other disciplinary sanctions, and is a misdemeanor (Hawaii Revised Statutes ("HRS") sections 436B-19, 466-9, and 710-1017). I FURTHER CERTIFY that I have read and will abide by the provisions of HRS chapters 436B and 466, and Hawaii Administrative Rules chapter 16-71.

Signature

Date

Release of Information to Third Party:

To assist me in the licensing process, I hereby authorize DCCA's staff to release any and all information regarding my application (including, but not limited to application status) to the following third party:

Print name of Individual who is assisting you: _____

Name of Organization: _____

Signature

Date

This section must be completed **ONLY** for **INITIAL** or **RESTORATION** of Permit to Practice.

CERTIFICATION BY EMPLOYER:

I HEREBY CERTIFY that I am authorized to complete and sign this certification on behalf of the CPA firm that is / will be employing the above named applicant.

I FURTHER CERTIFY that the above named applicant is / will be employed by:

Name of CPA Firm on file with the Board of Public Accountancy (PRINT)

Firm Permit to Practice Number of CPA Firm FPTP - _____, as a:

- Sole Practitioner**
- Partner**
- Principal/Other**
- Staff Member**

Print Your Name

Your Title

CPA - _____
Your CPA License Number

Date

Your Signature

CONTINUING PROFESSIONAL EDUCATION (CPE) COMPUTATION WORK SHEET FOR 20__ - 20__ PERMIT TO PRACTICE

1. EXAMINATION CREDIT

CPE CREDITS FOR PASSING UNIFORM CPA EXAM. DATE NOTIFIED OF PASSING EXAM: _____

If notified of passing exam within 2 years of the completion of this application, enter 80 hrs.

If notified of passing exam within 3 years of the completion of this application, enter 40 hrs.

IMPORTANT: Examination credit can only be taken once.

2. Carryover credits from the immediately preceding biennium. (Attach copy of the preceding biennium's Permit to Practice application verifying carryover hours.)

3. List qualified CPE hours earned within the past twenty-four months. All information is REQUIRED.

| CPE SPONSOR | NASBA REGISTRY NO. | OR | HAWAII STATE BOARD REG. NO. | CPE HOURS | DATE |
|--|--------------------|----|-----------------------------|-----------|-------|
| Ethics/Professional Conduct CPE Sponsor: _____ | _____ | | _____ | _____ | _____ |
| _____ | _____ | | _____ | _____ | _____ |
| _____ | _____ | | _____ | _____ | _____ |
| _____ | _____ | | _____ | _____ | _____ |
| _____ | _____ | | _____ | _____ | _____ |
| _____ | _____ | | _____ | _____ | _____ |
| _____ | _____ | | _____ | _____ | _____ |

| CPE HOURS |
|---------------------|
| 1. _____ |
| 2. _____ |
| 3. _____ |
| 4. _____ |
| 5. <u>(80) **</u> |
| 6. _____ |

4. TOTAL of lines 1, 2, and 3.....

5. Less CPE requirement

6. Carryover hours for the next biennium (Maximum carryover: 40). Enter here and on PAGE 2.....

Any licensee who fails to earn and fails to attest that the licensee has earned 80 CPE hours will not be permitted to practice until these requirements have been met. A current CPA or PA license and Permit to Practice are required for an individual to hold himself/herself out to the public as a Certified Public Accountant or Public Accountant.

If you practice public accounting as a sole proprietor/sole practitioner, you are considered to be a CPA firm, and are required to hold a current and valid CPA license, a Permit to Practice, and a Firm Permit to Practice.

**If you obtained your FIRST Permit to Practice during the immediately-preceding biennium, you may renew your Permit to Practice on a pro-rated basis dependent on the effective date of that initial Permit to Practice. The requirement on a pro-rated basis is 10 CPE hours per quarter. Please refer to the chart on page 5 to determine your CPE requirement.

Print Name of Applicant: _____

Date: _____

| If your initial permit became effective during the: | Required CPE |
|---|--------------|
| 1st quarter of the 1st year of the biennium (January-March) | 80 |
| 2nd quarter (April-June) | 70 |
| 3rd quarter (July-September) | 60 |
| 4th quarter (October-December) | 50 |
| 5th quarter (January-March of 2nd year of biennium) | 40 |
| 6th quarter (April-June) | 30 |
| 7th quarter (July-September) | 20 |
| 8th quarter (October-December) | 10 |

This material can be made available for individuals with special needs. Please call the Licensing Branch Manager at (808) 586-3000 to submit your request.