

**TEMPORARY PERMIT TO PRACTICE - BOARD OF ACCOUNTANCY**

**Professional and Vocational Licensing Division**

Access this form via website at: [cca.hawaii.gov/pvl](http://cca.hawaii.gov/pvl)

Department of Commerce and Consumer Affairs  
335 Merchant Street, Room 301 - P.O. Box 3469  
Honolulu, HI 96801

INSTRUCTIONS			APPROVED: <input type="checkbox"/>	Initials/Date:
<p>1. <b>The total fee of \$269</b> must accompany this application. (<i>Application fee - \$25 + Permit fee - \$194 + Compliance Resolution Fund - \$50.</i>) The application fee is non-refundable. Make check payable to: COMMERCE AND CONSUMER AFFAIRS. (check must be in U.S. dollars and be from a U.S. financial institution.) <b>Note:</b> A \$25 service charge shall be assessed for payments dishonored for any reason.</p> <p>2. <b>Attach</b> a statement signed by an official of the jurisdiction which issued your certificate or license, attesting that it is currently valid and unrevoked.</p> <p>3. Pursuant to Hawaii Revised Statutes section 466-7, your CPA firm must hold a current Hawaii firm permit to practice. Please write your firm permit to practice number below (question #5). To obtain a firm permit to practice, please download the application and instructions from the Board's website at: <a href="http://cca.hawaii.gov/pvl/boards/accountancy">cca.hawaii.gov/pvl/boards/accountancy</a>.</p> <p>4. Your application must be filed not later than 60 days prior to the commencement of the period covered by this application. <b>Temporary permits are valid for 90 days only.</b> A new application must be filed for each 90-day period.</p> <p>5. Answer all questions, <b>attach</b> all required supporting statements, and <b>sign</b> this application.</p>	FOR BOARD USE ONLY		Permit issued:  Requirements: <input type="checkbox"/> Out-of-State PA or CPA certificate/license verification <input type="checkbox"/> Employment engagement statement <input type="checkbox"/> Current Hawaii Firm Permit to Practice	
<b>APPLICATION FOR TEMPORARY PERMIT TO PRACTICE</b>				

1. Your name: \_\_\_\_\_
2. Your mailing address: \_\_\_\_\_  

Street
City
State
Zip Code
3. Your telephone number (days): \_\_\_\_\_
4. Are you a U.S. citizen, a U.S. national, or an alien authorized to work in the United States? .....  Yes  No
5. Name of your CPA firm: \_\_\_\_\_
6. Mailing address of your CPA firm: \_\_\_\_\_  

Street
City
State
Zip Code
7. Hawaii Firm Permit to Practice Number: FFTP - \_\_\_\_\_
8. Your firm's Hawaii General Excise Tax License Number: \_\_\_\_\_
9. In what state/jurisdiction are you **currently** licensed as a CPA or PA? \_\_\_\_\_  
 Certificate/License No. \_\_\_\_\_ Expiration date: \_\_\_\_\_
10. Are you licensed to practice public accounting in that state? .....  Yes  No
11. Temporary permit requested from \_\_\_\_\_ to \_\_\_\_\_  

Mo. Day Yr.
Mo. Day Yr.

*Pursuant to Hawaii Revised Statutes ("HRS") section 466-7(c), a temporary permit to practice public accountancy in Hawaii is only **effective for a period not exceeding three (3) months.***

(CONTINUED ON PAGE 2)

Appl .....	005 .....	\$25
Temp Permit .....	011 .....	\$194
CRF .....	006 .....	\$50
Service Charge .....	BCF .....	\$25

Print Applicant Name: \_\_\_\_\_

Date: \_\_\_\_\_

**This application must be filed no later than 60 days before your engagement commences.**

If application is filed less than 60 days before the commencement period, please provide an explanation.

In order to qualify for a temporary permit to practice, your engagement in Hawaii **MUST** be incidental to your CPA practice in your state or jurisdiction. Pursuant to Hawaii Administrative Rules section 16-71-8, work that is "incidental to a person's practice in such other state or country" is defined as services rendered in Hawaii by a non-licensee for work performed for a client outside the State of Hawaii, such as the audit of a Hawaii subsidiary of an out-of-state parent corporation or an audit of a Hawaii branch or division of an out-of-state partnership, joint venture, or individual proprietorship.

Is the work that you will be temporarily doing in Hawaii for a client that is located outside the State of Hawaii?  Yes  No  
(If "NO", you do not qualify for a temporary permit to practice).

If you checked "YES":

1. Provide the name and address of:

a. Your client located outside the State of Hawaii:

\_\_\_\_\_  
\_\_\_\_\_

b. The person or entity in Hawaii you will be temporarily performing public accountancy services for:

\_\_\_\_\_  
\_\_\_\_\_

2. Describe the specific nature and extent of the public accountancy work you propose to provide in Hawaii to the person or entity in Hawaii identified above:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I hereby certify that the statements, answers, and representations made in this application and in the documents attached are true and correct. I understand that any misrepresentation is grounds for refusal to grant or subsequent revocation of permit (Section 710-1017, Hawaii Revised Statutes). I further certify that I have read and will abide by the provisions of Chapter 466, Hawaii Revised Statutes ("HRS"), and Chapter 16-71, Hawaii Administrative Rules ("HAR"), as they pertain to temporary permits to practice, and all other applicable laws and rules (including but not limited to Hawaii's General Excise Tax requirements in HRS Chapter 237 and HAR Chapter 18-237).

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**RELEASE OF INFORMATION**

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 sign and date below.

**Release of Information to Third Party:**

To assist me in the licensing process, I 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 of Applicant

\_\_\_\_\_  
Date