

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-3
REGISTRATION, ANNUAL PERMITS, BRANCH OFFICES

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30-X-3-.01 Initial Registration. Registration of permit holders and officers shall be as provided in Sections 5, 7, 8, and 9 of the Act.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982.

30-X-3-.02 Annual Registration.

(1) Each person who holds a certificate as a Certified Public Accountant of this State, or who is registered as a Public Accountant under the Act, or who is registered as a non-licensee owner under the Act shall register on or before the first day of October in each year on a form furnished by the Board, giving his present place of residence, his present employer, and such other information as the Board may require.

(2) Each licensee and non-licensee owner shall notify the Board in writing within thirty (30) days of any change of address and, in the case of individual licensees and non-licensee owners, change of employment.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed January 23, 2004; effective February 27, 2004. **Amended:** Filed May 18, 2004; effective June 22, 2004.

30-X-3-.03 **Annual Permits.** Each Certified Public Accountant and Public Accountant practicing in the State of Alabama who prepares and signs financial statements or who expresses an opinion thereon must hold an annual permit issued by the Alabama State Board of Public Accountancy.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982.

30-X-3-.04 **Temporary Annual Permits - Nonresident Certified Public Accountants.** A nonresident certified public accountant must apply for the temporary annual permit as provided by Section 6 of the Act on or before January 1 of each year, on an application form provided by the Board. The annual registration fee should accompany the form. Such registration shall be renewed annually and shall be applicable for the calendar year. All holders of permits issued under this section shall abide by the same rules of professional conduct as required by the Board of holders of Alabama certificates. The issuance or reissuance of a temporary permit is within the discretion of the Board.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982.

30-X-3-.05 **Firm Registration And Branch Offices.**

(1) Each firm and office thereof established or maintained for the practice of public accountancy in this State shall register with the Board within 30 days after it is opened, and annually thereafter, on a form prescribed by the Board. Each firm shall submit reports to the Board with the registration form as provided in Rule 30-X-8-.03. Each firm must pay an annual firm permit fee as provided for in these rules however, no fee is required for the registration of the offices.

(2) Each office shall be under the direct supervision of a resident manager who must be registered with this Board and the holder of a valid annual permit. In the case of an individual or firm practicing as a CPA or CPAs, the resident

manager must also be the holder of a CPA certificate issued by this State. Such resident manager may serve in such capacity in only one office in this State, which office shall be his principal place of employment and which he manages on a continuous, full-time basis. Notice shall be given to the Board, within 30 days, of any change in the position of resident manager.

(3) A firm registered pursuant to the Act shall file with the Board a written notification of any of the following events concerning the practice of public accountancy within this State within thirty (30) days after its occurrence:

- (a) Change of firm address;
- (b) Formation of a new firm;
- (c) Addition of a partner, member, manager or shareholder;
- (d) Retirement, withdrawal or death of a partner, member, manager or shareholder;
- (e) Any change in the name of the firm;
- (f) Termination of the firm;
- (g) Change in the resident manager of any branch office in this State;
- (h) Establishment of a new branch office or the closing or change of address of a branch office in this State; and
- (i) The occurrence of any event or events which would cause such firm not to be in conformity with the provisions of the Act or these Rules.

(4) In the event of any change in legal form of a firm, such new or successor firm shall within thirty (30) days of the change file an application for an initial firm permit in accordance with these rules and pay the permit fee required by these Rules.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed July 9, 1987.

Amended: Filed May 18, 2004; effective June 22, 2004.

30-X-3-.06 **Continued Use Of Designation Pending Receipt Of Reciprocal Certificate.**

In keeping with the provisions of Section 5(1) of the Act, a firm of Certified Public Accountants and its branch offices may continue to use the designation "Certified Public Accountants" and the abbreviation "C.P.A." during the temporary period pending the receipt of an Alabama CPA certificate by a partner or resident manager newly transferred into Alabama. Such partner or resident manager must obtain an Alabama certificate within 24 months from the date of such transfer.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §34-1-3.

History: Filed September 3, 1982.

30-X-3-.07 **Annual Permits, Temporary Annual Permit Fees, Annual Registration Fees And Late Penalties.**

(1) An annual permit must be obtained by each Certified Public Accountant, registered Public Accountant, and each firm (i.e., sole proprietorship, partnership, professional association, professional corporation, limited liability company, limited liability partnership, or any other form of business entity recognized by Alabama law) doing business. The amount of the annual permit and temporary annual permit fees shall be \$35.00 and shall be paid at the time the licensee reports continuing professional education hours, but no later than December 31 following expiration of the permit of each year.

(2) The amount of the annual registration fee for Certified Public Accountants and registered Public Accountants who are ineligible for an annual permit or who have elected inactive status shall be \$25.00 and shall be paid no later than December 31 following expiration of the registration of each year.

(3) The amount of the annual registration fee for non-licensee owners registered under the Act shall be \$35.00 and shall be paid no later than December 31 following expiration of the registration of each year.

(4) Any permit holder or registrant who fails to renew in a timely fashion as provided in subsections (1), (2), and (3) of this section may have his or her permit or registration renewed on or before March 31 following the December 31 deadline upon payment of a late penalty of \$100, or on or before September 30 following the December 31 deadline upon payment of a late penalty of \$500. The late penalty provided for in this subsection shall be in addition to all other fees and penalties.

The Board may, upon petition and for good cause or hardship shown, waive all or a portion of the late penalty.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4, 34-1-11.

History: Filed July 8, 1985. **Amended:** Filed September 12, 1989; September 11, 1992. **Amended:** Filed September 29, 1993; effective November 3, 1993. **Amended:** Filed January 23, 2004; effective February 27, 2004.

30-X-3-.08 **Foreign Reciprocity.**

(1) The Board shall allow a holder of a foreign license to sit for the uniform CPA Exam upon showing that

(a) The foreign license

1. was duly issued by a foreign agency or institute that regulates the practice of public accountancy, and has not expired or been revoked or suspended;

2. entitled the holder to issue reports upon financial statements;

3. was issued upon the basis of educational, examination, and experience requirements established by the foreign agency or institute or by law; and

(b) The applicant

1. resides in the United States, and has resided for at least one year prior to making application;

2. had, within the six years prior to residing in the United States, been continuously employed for no less than three years in the practice of public accountancy or its equivalent, or in an accounting-related job in a firm or audit agency that was itself required to hold a foreign license or was subject to discipline by a professional organization.

(2) The Board shall grant a CPA certificate and permit to practice to a holder of a foreign license if the applicant

(a) has passed the uniform CPA exam;

(b) has obtained one or more years of public accounting experience as defined in Rule 30-X-5-.06.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-4, 34-1-5.

History: Filed November 7, 1985. **Amended:** Filed May 18, 2004; effective June 22, 2004.