IOWA ACCOUNTANCY EXAMINING BOARD
RENEWAL OF CPA or LPA LICENSE
2016

Complete entire form and return with fee to:

Iowa Accountancy Examining Board
200 East Grand, Ste. 350
Des Moines, IA 50309

- ☐ CPA CERTIFICATE (active) $100.00
- ☐ CPA CERTIFICATE (inactive) $50.00
- ☐ LPA LICENSE (active) $100.00
- ☐ LPA LICENSE (inactive) $50.00

IF POSTMARKED JULY 1- JULY 30, 2016

- ☐ CPA CERTIFICATE (active) $125.00
- ☐ CPA CERTIFICATE (inactive) $60.00
- ☐ LPA LICENSE (active) $125.00
- ☐ LPA LICENSE (inactive) $60.00

DO NOT MAIL AFTER JULY 30, 2016!

The licensee is not authorized to practice during the period of time that the certificate or license is lapsed, including the 30-day grace period.

Certificate/License Number: _____

Name: _____
First Middle Last

Daytime Telephone: (____) _____ - _____ Ext _____

I hereby affirm/attest that all information provided on this entire application is true and correct to the best of my knowledge.

Signed: _____

Date: ____/_____/20___

RENEW ON-LINE AT:

www.licensediniowa.gov

(On-line renewal is quick & easy!)

AFFIRMATION FOR INACTIVE STATUS

If registering as inactive you must sign the following affirmation:

By registering as "inactive", I hereby affirm that I will not engage in any of the practices listed in subrule 5.9(2) *nor use the title "CPA" or "Certified Public Accountant" or "LPA" or "Licensed Public Accountant" in Iowa* without first complying with all rules governing reinstatement to active status. CPAs eligible to exercise a practice privilege shall consult subrule 20.8(2).

Signed: _____

Date: ____/____/2016

Residence Address:
☐ check if preferred mailing address

_____
Street

_____
City, State, Zip

Name of CPA/LPA Firm (if applicable)
☐ check if preferred mailing address

_____

_____
Street

_____
City, State, Zip

CRIMINAL & REGULATORY HISTORY

Since your last renewal have you:

a. been convicted of a felony in any state, federal, or foreign jurisdiction? ☐ yes ☐ no

b. been convicted of any other criminal offense in any state federal, or foreign jurisdiction, other than a traffic offense or simple misdemeanor? ☐ yes ☐ no

c. had an initial or renewal application for a professional license of any type denied or refused? ☐ yes ☐ no

d. had a professional license or authority to practice of any kind revoked, suspended, cancelled, or otherwise disciplined by a licensing board or agency of any state, a federal agency, or the PCAOB? ☐ yes ☐ no

e. had a practice privilege revoked, suspended, or otherwise terminated by any state licensing authority? ☐ yes ☐ no

f. surrendered a professional license of any type to resolve a disciplinary investigation or proceeding in any jurisdiction? ☐ yes ☐ no

If you answered "yes" to any of the above questions please attach a narrative description of the details and submit copies of the orders or other records that document the event and the current status of the matter.

PEER REVIEW

This information is required for active renewals; incomplete applications will be returned.

It is required to select the highest level of service provided to Iowa clients by this individual.

☐ Audit, review, agreed upon procedures, and other attest services

☐ Compilation reports

☐ Tax / Consulting / Other (Peer review not required)

Audit, review, agreed upon procedures, and other attest services may only be provided by CPAs in a CPA firm. CPA firms providing attest services are subject to peer review requirements which must be disclosed when the CPA firm applies for an initial or renewal firm permit to practice.

Compilation services may only be provided by CPAs and LPAs. Peer review is required and may be completed by a CPA firm or LPA firm, or may be individually completed by a CPA or LPA if compilation services are not provided in a CPA firm or LPA firm which holds a firm permit to practice.

If peer review is completed for your firm, or if you individually perform compilation services but it has not yet been 18 months from the completion of your first financial reporting engagement (193A IAC 11.3), you may check one of the following and skip the remaining portion.

☐ Peer reviews are completed at the firm and not the individual level

☐ Less than 18 months from completion of first financial reporting engagement (attest or compilation)

If you provide compilation services subject to an individual peer review requirement, please complete the information below:

PEER REVIEW REQUIREMENTS FOR RENEWAL (IF APPLICABLE):

IAC—5.5(3) A licensee **who performs compilation services for the public other than through a certified public accounting or licensed public accounting firm** shall submit a certification of completion of a peer review conducted in accordance with 193A-Chapter 11; no less often than once every three years.

I hereby affirm that I have complied with Iowa Code section 542.6(6) or 542.8(22) and IAC 193A – subrule 5.5(3) and 11.1; inasmuch as a peer review was completed on _____ by _____.
(Date) (Name of Peer Reviewer)

My next peer review is scheduled for or due _____.
(Date)

For renewal to active status, you must complete one of the following options on your compliance with Iowa's continuing professional education (CPE) requirements. Retain your CPE records! In the event of an audit or complaint, you must be prepared to document and verify full compliance with Iowa's laws and rules on CPE, including 193A Iowa Admin. Code chapter 10.

OPTION 1 I reside in _____ and am currently licensed in good standing to practice public accountancy in the state, district, or U.S. territory of my residence. I have complied with all mandatory continuing education that is required to sustain active licensure in that jurisdiction.

OPTION 2 I have completed at least 120 hours of CPE, including at least 4 hours of CPE in ethics, and, if required, at least 8 hours of CPE on financial statement presentation, between:
Check one of the following:

- ___ January 1, 2013 and December 31, 2015, **OR**
- ___ July 1, 2013 and June 30, 2016 (or date of renewal, if earlier).

OPTION 3 For persons initially issued an Iowa CPA certificate or LPA license less than 3 years ago.
Check one of the following:

- ___ My first renewal. I am not required to report CPE.
- ___ My second renewal. I completed at least 40 hours of CPE after initial licensure.
- ___ My third renewal. I completed at least 80 hours of CPE after initial licensure.

For Options 3

Renewals are defined as follows:
First renewal is considered less than 12 months ago
Second renewal is 12 or more months ago but less than 24 months
Third renewal is 24 or more months but less than 36 months

PAYMENT INFORMATION

(This page will be destroyed after processing.)

☐ **Check** Payment Amount $ _____

☐ **VISA, MASTERCARD or DISCOVER (Circle One)** Card Number _____-_____-_____-_____

Name of Cardholder _____ Expiration (Month/Year) _____/_____

Signature of Cardholder _____ Phone Number (____) _____-_____ ext_____

REQUIRED FOR PROCESSING

Date of Birth _____/_____/_____

Email Address: _____

Required - will be used to send future courtesy renewal notices.

Social Security Number of Licensee: _____

Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252D.8(1), 272J.8(1) and 193 IAC 4.4. The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed by law including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.

Updated 4/18/2016