

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-4
EXAMINATIONS, QUALIFICATIONS OF CANDIDATES, APPLICATIONS, PASSING
GRADES, CONDITIONED SUBJECTS, TRANSFER OF CREDITS, ISSUANCE OF
CERTIFICATES

30-X-4-.03 Applications For Examination, Reexamination, And
Reciprocal Certificate.

(1) Applications for Examination and Reexamination

(a) Applications to take the Uniform CPA Examination (examination) must be made on a form provided by the Board and filed with the Board.

(b) An application will not be considered filed until the application fee and examination fee required by these rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that the candidate has satisfied the education requirement.

(c) A candidate who fails to appear for the examination shall forfeit all application and examination fees charged.

(d) The Board or its designee will forward notification of eligibility for the computer-based examination to the National Association of State Boards of Accountancy's National Candidate Database

(2) Reciprocal Certificates.

(a) The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state upon a showing that--

1. The applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is at least 19 years old; and who is of good moral character.

2. The applicant completed the examination successfully. Successful completion of the examination means the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial CPA certificate; and

3. The applicant--

(i) meets all current requirements in this State for issuance of a certificate at the time application is made; or

(ii) at the time of the issuance of the applicant's certificate in the other state, met all such requirements then applicable in this State; or

(iii) had, within the ten years immediately preceding the application, four years of experience outside of this State as a certified public accountant, after passing the examination upon which the applicant's certificate was based; or

(iv) For purposes of reciprocity, an applicant having a valid unrevoked license to practice as a Certified Public Accountant from any jurisdiction whose requirements the board deems to be substantially equivalent shall be presumed to have qualifications substantially equivalent to this State's qualifications.

(3) Reciprocal Certificates For Select Individuals.

(a) The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state for select individuals as defined in 30-X-4-.03(2) within 30 days of application upon a showing that--

1. The applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is at least 19 years old; and who is of good moral character.

2. The applicant is considered a select individual of a spouse of any of the following:

(i) An active duty, reserve, or transitioning member of the United States Armed Forces, including the National Guard, or a surviving spouse of a service member who, at the time of his or her death, was serving on active duty, who is relocated to and stationed in the State of Alabama under official military orders. For the purposes of this paragraph, a transitioning member is on active duty status or on separation leave who is within 24 months of retirement.

(ii) An individual currently employed by the United States Department of Justice or any of its

encompassed offices, agencies, institutes, and bureaus, including, but not limited to, the Federal Bureau of Investigation (FBI), the U.S. Attorney's Office, the Bureau of Alcohol, Tobacco, Firearms, and Explosives (AFT), the Drug Enforcement Administration (DEA), and the United States Marshall Services (USMS), who is relocated to Alabama by order of their employer.

(iii) An individual currently employed at the National Aeronautics and Space Administration who is relocated to Alabama by order of their employer.

(iv) An individual currently employed in Alabama as a civil servant for the United States Department of Defense.

3. The applicant has not committed or participated in an act that would constitute grounds for refusal, suspension, or revocation of a professional license or certificate.

4. Has not been disciplined by an authorized entity or under investigation, in any jurisdiction, in relation to a professional license or certificate.

5. The applicant completed the examination successfully. Successful completion of the examination means the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial CPA certificate; and

6. The applicant has a valid unrevoked license to practice as a Certified Public Accountant from any jurisdiction whose requirements the board deems to be substantially equivalent shall be presumed to have qualifications similar to this State's qualifications.

7. If the Board cannot issue a certificate within 30 days of receiving the completed application from select individuals as defined in 30-X-4-.03(2), the Board will issue a temporary license that will be effective for 360 days while the Board deliberates the application to obtain a license in this state.

(4) Canadian Reciprocity. A chartered professional accountant in Canada may be issued a certificate to practice public accountancy in this State provided

(a) the applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation

from the federal government; who is at least 19 years old; and who is of good moral character; and

(b) the applicant passes the International Uniform Certified Public Accountant Qualification Examination (IQEX); and

(c) if the applicant obtained licensure as a chartered professional accountant as a legacy candidate, the applicant must have previously been licensed as a chartered accountant by a Canadian province or territory

(5) The Board shall issue a certificate to a holder of another foreign designation, provided that

(a) the International Qualifications Appraisal Board determines that the standards under which the applicant was licensed to engage in the practice of public accountancy or under which the applicant secured comparable authority are substantially equivalent;

(b) the applicant passes the IQEX; and

(c) the applicant is a citizen of the United States, or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government; who is at least 19 years old; and who is of good moral character.

Author: Alabama Board of Public Accountancy

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