GEORGIA STATE BOARD OF ACCOUNTANCY
APPLICATION FOR REINSTATEMENT OF CPA LICENSE

GENERAL INSTRUCTIONS

Please read these instructions carefully and be familiar with the laws and rules governing the practice of accountancy in the State of Georgia. Visit the following website for information: www.sao.georgia.gov/gsba. Board Rule 20-10-.04 concerning reinstatement of licensure is enclosed within this application.

The Board cannot process incomplete applications. If any item is missing, incomplete or incorrect, your application cannot be reviewed by the Board. Please review the check list below and this application before you submit it to ensure that all information and documentation is complete and correct.

- ☐ **Background Investigation Consent Form - This form must be completed, signed and returned with your application or your complete application will be returned.**
- ☐ **"EMPLOYMENT ACTIVITIES SINCE LAST RENEWAL" - Section must be completed.**
- ☐ **Non-refundable Application Fee of $150.00 (check or money order) made payable to Georgia State Board of Accountancy must be enclosed.**
- ☐ **"REASON FOR FAILING TO RENEW" - Section must be completed.**
- ☐ **Continuing Professional Education Report – The required number of completed hours of continuing professional education must be reported for reinstatement. See the table below for the number of hours required for reinstatement of license. If you do not have the required hours, your complete application will be returned and you have 90 days from the date of the notification letter to re-submit the application without an additional fee.**

CPE REQUIREMENTS

You are required to have obtained 40 hours of CPE per year, not to exceed 160 hours. You may be required to show proof of this if randomly audited. See Board Rule 20-11-.02 (1) for more information regarding CPE.

A minimum of 20% of total hours must be in accounting and auditing subjects and at least 80 hours must have been earned during the 24 months immediately preceding the date of the Reinstatement Application. (Reinstatement Application must be signed the date it is mailed.) For instance, if you sign the Reinstatement Application on 1/1/14, your 80 hours (with 16 hrs. in A&A) would be from 1/1/12 to 1/1/14. Hours earned in 2014 and 2015 may also be used for the 12/31/15 renewal year.

CPE requirements must be completed BEFORE submitting the Reinstatement Application.

As information:

If your license lapsed 12/31/13 you may use hours from 1/1/12 and forward for all hours except for the recent 80 hours in the previous 24 months (with 20% in A&A).

If your license lapsed 12/31/11, you may use hours from 1/1/10 and forward for all hours except for the recent 80 hours (with 20% in A&A) in the previous 24 months.

For Board Use Only
Date of Review_____
Approved _____
Disapproved _____

For Board Use Only
Fee Paid _____Check #_____
Date _____Applicant #_____
Receipt #_____

GEORGIA STATE BOARD OF ACCOUNTANCY

200 Piedmont Ave., Suite 1604 West Tower - Atlanta, Georgia 30334 - (404) 463-0365
www.sao.georgia.gov/gsba

APPLICATION FOR REINSTATEMENT OF CPA LICENSE

(Application will be returned if all questions are not answered)
Reinstatement Fee: $150.00 (Non-Refundable)

PLEASE PRINT OR TYPE

License No. CPA_____ Date License Lapsed _____

1. Name on License _____
   First Middle Last

2. SSN* _____ 3. Date of Birth _____

***THIS INFORMATION IS AUTHORIZED TO BE OBTAINED & DISCLOSED TO STATE & FEDERAL AGENCIES PURSUANT TO O.C.G.A. SECTION 19-11-1 & O.C.G.A.SECTION 20-3-295, 42 U.S.C.A. SECTION 551 & 20 U.S.C.A.SECTION 1001.**

4. Physical Address _____ _____
   Number and Street (P.O. Box not acceptable) Apt. No. City/State Zip

5. Mailing Address
   (if different than Street address) _____
   Street, P.O. Box Apt. No. City/State Zip

6. Telephone Number Day ( ) _____ Telephone Number Evening ( ) _____

7. Present Employer _____

8. Business Address _____
   Number and Street City State Zip

9. Internet e-mail address _____

10. Since the date of your last renewal, have you been convicted of a felony or misdemeanor (other than a minor traffic violation), or entered a plea of guilty, nolo contendere, or sentenced under the "First Offender Act', or been sanctioned by this or another state board or agency? If Yes, check below and attach copy of conviction, plea or sanction. **DUI and DWI are not minor traffic offenses**.

☐ *NO*	☐ *YES*	***(If YES, attach a certified copy of conviction, plea or sanction)***

11. DESCRIBE EMPLOYMENT ACTIVITIES SINCE LAST RENEWAL:

12. REASON FOR FAILING TO RENEW:

APPLICANT AFFIDAVIT:

I hereby swear and affirm that all information provided in this application is true and correct to the best of my knowledge and belief. I further swear and affirm that I have read and understand the current state laws and rules and regulations of the Board for which I am applying for licensure and I agree to abide by these laws and rules.

By executing this affidavit under oath, as an applicant for a professional license, as referenced in O.C.G.A. § 50-36-1, administered by the State Board of Accountancy, the undersigned applicant also verifies one of the following with respect to his/her application for a public benefit (check one):

1) _____I am a United States citizen. **Please submit a copy of your current Secure and Verifiable Document(s) such as driver's license, passport, or document as indicated on the Board's website.**

2) _____I am not a United States citizen, but I am either a legal permanent resident of the United States or I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency. **Please submit a copy of your current immigration document(s) which includes either your Alien number or your I-94 number and, if needed, SEVIS number.**

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

In making the above representations under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute. I also understand that any failure to make full and accurate disclosures may result in disciplinary action by the Board for which I am applying for licensure.

Executed in _____(city), _____(state).

_____
Signature of Applicant

_____
Printed Name of Applicant

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

___ DAY OF _____, 20____

_____
NOTARY PUBLIC My Commission Expires:

IMPORTANT: Please see the following for continuing professional education report & page 8 for copy of rule #20-10-04.

CONTINUING PROFESSIONAL EDUCATION REPORT

NAME : _____

THIS PAGE MUST HAVE TOTALS FOR A & A HOURS AND ALL OTHER SUBJECTS HOURS. APPLICATION WILL BE RETURNED IF THESE COLUMNS ARE NOT COMPLETE. THE BOARD WILL NOT TOTAL YOUR CPE HOURS. (See page 8 for copy of rule #20-10-.04 (REINSTATEMENT) effective January 25, 2001 for current requirement.) YOU ARE NOT REQUIRED TO SUBMIT DOCUMENTATION OF CONTINUING EDUCATION HOURS UNLESS YOU ARE AUDITED.

School, Firm or Organization Conducting Program	Title of Program or Description of Content	Principal Instructor	Dates Attended	Accounting & Auditing	All Other Subjects

School, Firm or Organization Conducting Program	Title of Program or Description of Content	Principal Instructor	Dates Attended	Accounting & Auditing	All Other Subjects

Sub Total Hours		
TOTAL HOURS CLAIMED		

ABOVE 2 COLUMNS MUST BE COMPLETED

I certify under penalty of perjury to the truth and accuracy of all statements, answers and representations made in this report.

Signature		**Date**	

GEORGIA STATE BOARD OF ACCOUNTANCY
200 Piedmont Avenue, Suite 1604 West Tower
Atlanta, Georgia 30334
(404) 463-0365

CONSENT FORM

I hereby authorize the State Board of Accountancy ("Board") to receive any Georgia criminal history record information pertaining to me which may be in the files of any state or local criminal justice agency in Georgia.

_____
Full Name (Print)

_____

_____
Physical Address (P.O. Boxes NOT Accepted)

_____	_____	_____	_____
Sex	Race	Date of Birth	Social Security Number

One of the following must be checked:

☐ This authorization is valid for 90/180/___(circle one) days from date of signature.

☐ I, _____give consent to the Board to perform periodic criminal history background checks for the duration of my licensure with this state.

_____ _____
Signature of Applicant Date

Special licensure provisions (check if applicable):

____ Working with mentally disabled
____ Working with elder care
____ Working with children

Secure and Verifiable Documents Under O.C.G.A. § 50-36-2

Issued April 3, 2014 by the Office of the Attorney General, Georgia

The Illegal Immigration Reform and Enforcement Act of 2011 ("IIREA"), as amended by Senate Bill 160, signed into law as Act No. 27, (2013), provides that "[n]ot later than August 1, 2011, the Attorney General shall provide and make public on the Department of Law's website a list of acceptable secure and verifiable documents. The list shall be reviewed and updated annually by the Attorney General." O.C.G.A. § 50-36-2(g). The Attorney General may modify this list on a more frequent basis, if necessary.

The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- An unexpired United States passport or passport card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired United States military identification card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired driver's license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2][1]

- An unexpired identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

[1] For identification presented to poll workers when voting, a registered Georgia voter may present an expired Georgia driver's license as proof of identification when voting pursuant to O.C.G.A. § 21-2-417.

- An unexpired tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer. A listing of federally recognized Native American tribes may be found at: http://www.bia.gov/WhoWeAre/BIA/OIS/TribalGovernmentServices/TribalDirectory/index.htm [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired United States Permanent Resident Card or Alien Registration Receipt Card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired Employment Authorization Document that contains a photograph of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired passport issued by a foreign government, provided that such passport is accompanied by a United States Department of Homeland Security ("DHS") Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual's lawful immigration status or other proof of lawful presence under federal immigration law[2] [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired Free and Secure Trade (FAST) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]

- An unexpired NEXUS card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]

- An unexpired Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]

- An unexpired driver's license issued by a Canadian government authority [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- A Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-560 or Form N-561) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]

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[2] Senate Bill 160 (Act No. 27), effective July 1, 2013, limited the use of passports issued by foreign nations to satisfy the requirements for submission of secure and verifiable documents to only those passports submitted in conjunction with a United States Department of Homeland Security ("DHS") Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual's lawful immigration status or other proof of lawful presence under federal immigration law.

- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]

- Certification of Report of Birth issued by the United States Department of State (Form DS-1350) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]

- Certification of Birth Abroad issued by the United States Department of State (Form FS-545) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]

- Consular Report of Birth Abroad issued by the United States Department of State (Form FS-240) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]

- An original or certified copy of a birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]

- When applying for any public benefit with the Department of Driver Services, an applicant may submit either an expired or unexpired document that is listed above as a secure and verifiable document. [O.C.G.A. §§ 50-36-1(g) & 50-36-2(b)(3)]

- When applying for a voter identification card pursuant to O.C.G.A. § 21-2-417.1, an individual may submit the aggregate forms of identification authorized by O.C.G.A. § 21-2-417.1(e).

- In addition to the documents listed herein, if, in administering a public benefit or program, an agency is required by federal law to accept a document or other form of identification for proof of or documentation of identity, that document or other form of identification will be deemed a secure and verifiable document solely for that particular program or administration of that particular public benefit. [O.C.G.A. § 50-36-2(c)]

RULES OF THE GEORGIA STATE BOARD OF ACCOUNTANCY

20-10-.04 REINSTATEMENT

20-10-.04 Reinstatement. Amended.

(1) An application for reinstatement of an expired permit shall be accompanied by:

(a) A reinstatement fee of $150.00; and

(b) Evidence satisfactory to the Board, of the completion of continuing professional education as specified below:

1. Forty hours of continuing professional education for each year since the last renewal of the permit or since the initial issuance of the permit, whichever is less, up to a maximum of 160 hours.

2. At least twenty percent of the total hours required must be earned in accounting and auditing subjects.

3. **At least 80 of the continuing professional education hours must have been completed during the 2-year period immediately preceding the date of application for reinstatement.**

4. The hours required may be counted toward fulfilling the continuing professional education requirements for the next biennial renewal, if they were completed during the applicable period for renewal.

5. No carryover hours may be used to satisfy continuing professional education requirements for reinstatement of an expired permit.

(c) The Board may, however, accept in lieu of the continuing professional education requirements other evidence of continued competency including, but not limited to, the passing of an examination approved by the Board.

(2) In considering the application for reinstatement the Board may conduct an investigation of the applicant to determine, among other things, if the applicant engaged in the practice of public accountancy during the period that the applicant was not the holder of a live permit to practice public accountancy. Based on the results of that investigation, the Board may deny the application for reinstatement.