



California Board of Accountancy
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INSTRUCTIONS FOR COMPLETING YOUR LICENSE RENEWAL APPLICATION

These instructions will assist you in completing your CPA/PA license renewal application. Additional assistance may be found in the [CPA License Handbook](#).

GENERAL LICENSE RENEWAL INFORMATION

Renewal Fee: You must submit the renewal fee of \$250, indicated in Part B of the license renewal application, with the completed license renewal application by the license expiration date.

Online Renewal Payments: To renew your license online, access the [payment options and fees](#) page on the CBA website and click on your license type to find the “Renew Online” link. Complete the online payment with a Visa, MasterCard, or American Express credit card or debit card. Once your online payment has been processed, scan and email your signed and completed license renewal application, including the signed Part B, to renewalapp@cba.ca.gov. If the payment is not received by the license expiration date, a delinquency fee of \$125 will be assessed.

Personal Check, Cashier’s Check, or Money Order: Fees are payable to the California Board of Accountancy. Personal checks, cashier’s checks, or money orders must be mailed with the completed renewal application to the address listed below:

Department of Consumer Affairs
 P.O. Box 942501
 Sacramento, CA 94258-0501

If the application is not postmarked by the license expiration date, a delinquency fee of \$125 will be assessed.

NOTE: You may wish to send the license renewal application and fee using a method of delivery that allows for the confirmation of the postmark date and delivery.

Processing time: Please allow six to eight weeks for processing of your license renewal application. An incomplete or inaccurately completed license renewal application, including the [CE Reporting Worksheet](#), may result in the loss of practice rights.

PART A

Provide your name, business and home/cell phone numbers, and e-mail address on the spaces provided. Business phone numbers are used by staff and are a matter of public record, and may be released to any person upon request.

- Active:** Check “Active” if you want practice rights and have completed the required hours of continuing education (CE). Please complete questions 2-10 and the [Peer Review Reporting Form](#) PR-1 (Rev. 1/19). Sign and date Part B of the license renewal application, and complete Part C (*CE Reporting Worksheet*) on the reverse of the license renewal application.

Inactive: Check “Inactive” if you do not want practice rights or you did not complete the required hours of CE. Please complete questions 2, 3 and the *Peer Review Reporting Form* PR-1 (Rev. 1/19). Sign and date Part B of the license renewal application. Only answer question 6 if you

completed a Regulatory Review course and indicate so on Part C (*CE Reporting Worksheet*) on the reverse of the license renewal application.

2. **Street address:** If your address of record shown in Part B of the license renewal application is a post office box or mail drop, report the street address of your residence or business. Addresses of record are made available to the public.
3. **Reporting Convictions/License Discipline:** As a condition of license renewal, you must disclose if you have been convicted, as defined in [Business and Professions Code \(BPC\) section 490](#), of any violation of the law in this or any other state, the United States, or other country, omitting traffic infractions under \$1000 not involving alcohol, dangerous drugs, or controlled substances, or experienced the cancellation, revocation, or suspension of a certificate or right to practice by any other state or foreign body.

A conviction, as defined in BPC section 490, means a plea or verdict of guilty or a conviction following a plea of nolo contendere. Convictions subsequently expunged per California Penal Code section 1203.4 must be reported. Please omit charges dismissed under [California Penal Code section 1000.3](#) or equivalent non-California laws, or convictions two years or older under [California Health and Safety Code sections 11357\(b\), \(c\), \(d\), \(e\)](#), or section [11360\(b\)](#).

If you checked "YES," please provide a detailed written explanation, signed by you, describing the circumstance(s) and event(s) that led to your conviction or license discipline. If the conviction or license discipline involves the action of an administrative agency or court, please include the title of the matter, court or agency name, docket number, and date of occurrence.

Check "NO" if since your last renewal, you have not been convicted or had your license disciplined by any other state or foreign body.

NOTE: You must check "YES" or "NO" even if renewing inactive.

4. **Retroactive Fingerprints:** Criminal background checks are required for licensees. You must submit fingerprints if you have not previously done so for CBA. If you are renewing in an inactive status you do not need to submit fingerprints; however, fingerprints will be required to convert to an active status unless previously submitted. Check "YES" if you have ever submitted fingerprints for CBA. Check "NO" if you have not submitted fingerprints for CBA.

NOTE: Submitting fingerprints for any agency other than CBA does not satisfy this requirement.

If you are actively serving in the United States Military, check the box at the end of question 4 to indicate an exempt status.

If you have any questions regarding fingerprint requirements, please contact the Renewal and Continuing Competency Unit at FingerprintInfo@cba.ca.gov.

5. **Practice Activity:** Answer "YES" if during the two-year period immediately preceding your license expiration, you engaged in the practice of public accountancy. (Please see [BPC section 5051](#).)
6. **CE requirement:** In order to renew in an active status, you must complete 80 hours of qualifying CE, with a minimum of 40 hours completed in technical subjects, during the two-year period immediately preceding your license expiration date. As part of the required 80 hours of CE, you must complete four hours of ethics education. The remaining subject area requirements are based on either the type of work performed during the two-year period immediately preceding license expiration or law. If you are required to complete Government Auditing, Accounting and Auditing, Preparation Engagement, Fraud, or Regulatory Review CE, the hours completed are part of and not in addition to the 80-hour requirement. **See Question 8.**

NOTE: Licensees renewing in an active status must complete 20 hours of CE, including 12 hours in technical subject matter, during each year of the two-year renewal period as part of the total 80 hour CE requirement.

For example: For a license set to expire on January 31, 2020, a licensee must complete a minimum of 20 hours of CE, with 12 hours in technical subject matter, from February 1, 2018 through January 31, 2019. In addition, a minimum of 20 hours of CE, with 12 hours in technical subject matter, must be completed from February 1, 2019 through January 31, 2020.

If you are a new licensee or you converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you may have a prorated CE requirement. The method used to calculate your total CE requirement is 20 hours of qualifying CE for each full six-month period of active status licensure. For example, if the license issuance/conversion date was January 1, 2019 and your license expired on January 31, 2020, you must complete a total of 40 hours of CE. If you are required to complete less than 80 hours of CE, you are not required to complete four hours of ethics education.

7. **Regulatory Review course requirement:** To maintain active status, you must complete a two-hour Board-approved Regulatory Review course by the due date located next to your license expiration date at the top of the license renewal application. A list of [Board-approved Regulatory Review](#) courses can be found on the CBA's website. Be sure to check the Term of Approval dates to ensure you are choosing a course currently approved by the Board.

A Regulatory Review course is not required for an inactive status renewal; however, if one was completed, please indicate so on Part C (CE Reporting Worksheet) on the reverse of the license renewal application.

If you choose to complete a Regulatory Review course before the due date, the next due date is six years (three renewal cycles) from the renewal period in which the Regulatory Review course was taken.

If you answer "YES," please provide the Regulatory Review course information, including the course approval number, in the space provided on Part C of the license renewal application. You must contact the provider if you do not know the course approval number. **Answer "NO," if you are a new licensee or you converted your license from inactive to active.**

8. **Government Auditing, Accounting & Auditing (A&A) & Preparation Engagement CE Requirements:** This question should be completed based on the work performed during your two-year reporting period.

Government Auditing CE requirement: If during the two-year period immediately preceding your license expiration date, you engaged in the planning, directing, or conducting of substantial portions of field work, or reporting on financial or compliance audits of a **GOVERNMENTAL AGENCY** while practicing public accountancy, answer "YES." If you are subject to this requirement, you must complete 24 hours of qualifying CE in government audit-related subjects. A licensee who meets the Government Auditing CE requirement is considered to have satisfied the A&A CE requirement.

NOTE: If you are a new licensee or converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must complete six hours of Government Auditing CE as part of each 20 hours of qualifying CE for an active renewal.

A&A CE requirement: If during the two-year period immediately preceding your license expiration date you engaged in the planning, directing, or conducting of substantial portions of field work, or reporting on an audit, review, compilation, or attestation service of a **NON-GOVERNMENTAL ENTITY** while in the practice of public accountancy, answer "YES." If subject to the requirement, you must complete 24 hours of qualifying A&A CE.

NOTE: If you are a new licensee or converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must complete six hours of A&A CE as part of each 20 hours of qualifying CE for an active renewal.

Preparation Engagement CE requirement: If during the two-year period immediately preceding your license expiration date the highest level of service performed was preparation engagements while in the practice of public accountancy, answer "YES." If subject to the requirement, you must complete eight hours of preparation engagement or A&A CE.

NOTE: If you are a new licensee or converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must complete two hours of preparation engagement or A&A CE as part of each 20 hours of qualifying CE for an active renewal.

9. **Fraud CE Requirement:** If you answered "YES" to any portion of question 8, you must complete the four hours of qualifying CE specifically related to the prevention, detection and/or reporting of fraud affecting financial statements during the two-year period immediately preceding your license expiration date. The Fraud CE requirement is part of the 80 hours of CE required for license renewal but it is not part of the 24-hour Government Auditing CE, A&A CE, or the eight-hour preparation engagement CE requirement.

NOTE: If fewer than 80 hours are required for your license renewal, the four-hour Fraud CE requirement does not apply.

10. **Government Auditing or A&A and Fraud CE extension:** A six-month extension for the Government or A&A and Fraud CE requirement will be granted only if you have completed the required 80 hours of CE and became subject to this requirement during the last six months of the two-year license renewal period.

Peer Review requirement: As a condition of license renewal, all licensees are required to report peer review information to the CBA on the [Peer Review Reporting Form](#) (Form PR-1 (Rev. 1/19)). You **must report to the CBA** if required to undergo peer review, not subject to peer review, or renewing in an **inactive** status. Additional information about the peer review requirement can be found on the CBA website. Renewing your license without filing Form PR-1 (Rev. 1/19) or having a peer review accepted by a Board-recognized peer review program provider may subject your license to disciplinary action.

PART B

Box 1: **License status:** Please indicate whether you are renewing your license in an active or inactive status. This response must match the response provided on Question 1 of Part A.

Box 2: **Signature and date:** You must sign and date the license renewal application.

ADDRESS CHANGES

To change your address, phone number, or e-mail of record, please complete the [Address Change Form](#) located on the CBA website and email it to AdminUnit@cba.ca.gov. Addresses of record are made available to the public. ([BPC section 27.](#))

PART C – CE Reporting Worksheet

Please provide the required information for all CE courses completed within the two years preceding your license expiration date making sure to include course titles, proper codes, dates of completion, CE hours, and provider names. To ensure you receive proper CE credit, use only one subject code for each course. A&A and Fraud CE courses must be coded separately. Preparation Engagement courses should be coded “A” and Government Auditing CE courses should be coded “A” in addition to a check mark placed in Column 3 of the [CE Reporting Worksheet](#).

NOTE: While it is preferred this form be used, a computer printout listing all information requested on the *CE Reporting Worksheet* including your name and license number is acceptable.

Please enter the appropriate code in columns 2 and 7.

SUBJECT CODE (Column 2)

- A** – Accounting and Auditing (A&A) courses: pertain to financial statement preparation and/or reporting, auditing, reviews, compilation, industry accounting, attestation services, or assurance services. The content of accounting software courses does not qualify for A&A credit.
- E** – Ethics education.
- F** – Fraud courses specifically related to the prevention, detection and/or reporting of fraud affecting financial statements.
- R** – Board-approved Regulatory Review course.
- T** – Technical subject areas.
- N** – Non-technical subject areas.

METHOD OF PRESENTATION (Column 7)

- L** – Live presentation with instructor, discussion leader, or speaker.
- I** – Interactive self-study: requires frequent participant response to questions that test for understanding of the material presented; provides evaluated feedback to incorrectly answered questions; provides reinforcement feedback to correctly answered questions.
- P** – Author of published books, articles, CE program instructional materials, or questions for the Uniform CPA Exam.
- T** – Teaching: as an instructor, discussion leader, or speaker.
- W** – Group Internet-based programs: participation from a computer in an interactive course presented by a live instructor at a distant location with a feature allowing questions/comments to be sent directly to an instructor and receive answers during the program.

NOTE: Group study without a qualified discussion leader does not qualify as acceptable CE.