

APPLICATION FOR REACTIVATION—CERTIFIED PUBLIC ACCOUNTANT

APPLICANT INSTRUCTIONS

Use this application to:

- **Change your CPA certificate from INACTIVE to ACTIVE status, or**
- **Change your CPA certificate from RETIRED to ACTIVE status, if your certificate was not expired at the time retired status was originally granted.**

Do not use this application if:

- **Your CPA certificate is in EXPIRED status, or**
- **Your CPA certificate is in RETIRED status and was expired at the time retired status was originally granted.**

Instead, you must reinstate your certificate using the Reinstatement application, available online at www.dora.state.co.us/accountants/licensing.htm.

Mandatory Practice Act. Colorado has a mandatory practice act, which means that you may not practice as a Certified Public Accountant (CPA) in this state without a Colorado certificate. Submission of this application does not guarantee certification. Therefore, do not make life or career decisions based on the probability that you may receive a certificate. Plan ahead for the time it will take for us to receive all required documents and complete our evaluation.

Basic Requirements. Requirements for reactivating your CPA certificate are outlined in the Accountants Practice Act and the Accountancy Board Rules. Refer to the Board Rules index for the appropriate chapters regarding certificate status maintenance and continuing professional education (CPE). The Accountants Practice Act, complete rules and policies, and more information about certification are available online at www.dora.state.co.us/accountants.

About the Application. This application is to be completed by you and returned to the Office of Licensing. All questions on the application are mandatory, and all supporting documents must be submitted with the application. You may copy as many forms as needed; however, each form submitted must be completed in original ink or typed. Keep a copy of the completed application for your records.

Application Expiration. Your application will be kept on file for one (1) year from date of receipt in the Division. Your file and all supporting documentation will be purged if you do not submit required documents and complete your application process in one year. You will need to resubmit a new application packet and fee after that time.

Social Security Number is Required. Effective January 1, 2009, a Social Security Number is required for all licensees. The Division will consider an application to be incomplete when the applicant fails to submit his/her Social Security Number. Exceptions are made for foreign nationals not physically present in the United States and for non-immigrants in the United States on student visas who do not have a Social Security Number. These applicants must submit a signed Social Security Number Affidavit in lieu of a Social Security Number. The affidavit is available on our website at www.dora.state.co.us/registrations/SSNaffidavit.pdf, or you may call (303) 894-7800 to request that one be mailed to you.

Disclosure of Addresses. Consistent with Colorado law, all addresses and phone numbers on record with the Division are public record and must be provided to the public when requested. It is your responsibility to keep your address and contact information up-to-date in our database. All letters, renewal notices, licenses, and certificates are mailed to the last known address of record. **If your address is not current, it is possible you will not receive important documents.** You can change your address online by using Registrations Online Services at www.doradls.state.co.us.

APPLICANT CHECKLIST

To apply to reactivate your inactive or retired status **Certified Public Accountant** certificate:

- Submit a completed application.** Return the completed application and all supporting documentation to the Office of Licensing.
- Enclose the non-refundable application-processing fee.** See page 1 of the application form for current fees. Fees may be paid by a check or money order drawn in U.S. dollars and made payable to *State of Colorado*. All fees are non-refundable and subject to change every July 1.
- Provide documentation of any name change.** If your name has changed since you obtained a previously-issued certificate, or if your name is different on any of your supporting documentation, you must provide a copy of the legal document verifying the name change (i.e., marriage license, divorce decree, or court order).
- If your certificate has been inactive or retired less than two (2) years:**
 - Review the Accountancy Board rules regarding certificate status maintenance.
 - Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No more than 16 hours may be in Personal Development. Four (4) hours must be in ethics, of which two (2) hours must be in CR & R.
- If your certificate has been inactive or retired two (2) years or more:**
 - Review the Accountancy Board rules regarding certificate status maintenance.
 - Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No CPE in Personal Development shall be counted toward the 80 hours. The AICPA ethics course and two (2) hours of CR & R are required.
 - You may be asked to provide documentation, such as records of completion, for the 80 hours reported.

Note: Board rules referenced above are available online at www.dora.state.co.us/accountants.

Return your completed application packet and all supporting documentation to:

Division of Registrations
Office of Licensing—Accountancy
1560 Broadway, Suite 1350
Denver, CO 80202



IMPORTANT NOTICE

TO: All Applicants

FROM: Rosemary McCool, Director, Division of Registrations

SUBJECT: Licensure and Criminal History

Thank you for your interest in becoming a licensed* professional within the Division of Registrations. Before you submit your application, please be aware of a few facts regarding criminal conduct, convictions, and disciplinary actions in other states.

The mission of the Division of Registrations is “public protection through effective licensure and enforcement.” One way the Division safeguards consumers is by issuing licenses to fully qualified, competent, and ethical applicants.

During the licensing process – and depending on the specific application – the Division will ask whether you have ever been disciplined in any state, arrested, charged, convicted, or pled guilty to a crime. An arrest, subsequent criminal conviction, or disciplinary action is not an automatic disqualification from licensure. Instead, the appropriate board or program will look at the facts surrounding the criminal conduct and disciplinary action to determine whether you are fit for licensure. You should know that licensure is a privilege, not a right. One thing you must do to obtain the privilege is to be completely honest on your application.

Be sure to list all relevant complaints, disciplinary actions, arrests, charges, or convictions in response to the licensure questions. Failure to fully disclose could constitute grounds alone for denial of your application or revocation of your license. More important, avoid some of the common excuses we have heard from people who failed to disclose, such as:

- My attorney told me I didn’t have to disclose the criminal conduct or disciplinary actions.
- I didn’t think the prior conduct had anything to do with the profession.
- I didn’t think the disciplinary action, arrest, charges, or conviction was still on my record.
- I didn’t think it was subject to disclosure because I received a deferred sentence/judgment.

Remember, there is no excuse not to disclose disciplinary actions and criminal conduct. Even after licensure, you are still required to notify your professional licensing board or program about subsequent convictions and disciplinary actions in other states.

The Division conducts audits of its licensing database against several criminal and national disciplinary databases. This allows the Division to verify the truthfulness of your application and track subsequent criminal and disciplinary conduct after initial licensure. Keep in mind, you will not necessarily be revoked or denied a license if you have been disciplined, arrested, charged or convicted, but you will most likely be denied or revoked if you fail to disclose it.

**The word "license" is used as a general term. While most of the professions and occupations are licensed, others may be registered, certified, or listed. For precise terminology and requirements related to a profession or occupation, please consult the [website](#) of the appropriate board or program.*



The content of this application must not be changed. If the content is changed, the applicant may be referred to the Colorado State Attorney General's Office for violation of Colorado law.

Colorado CPA Certificate Number: _____ Date Certificate Inactivated or Retired: _____

PART 1—APPLICANT INFORMATION

Name: Last:		First:	Middle:	Suffix:
Previous Name(s):				
Social Security Number: *		Date of Birth: (mm/dd/yyyy)	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female	
Place of Birth (city and state, or foreign country):				
Mailing Address:		PO Box, Street:		
This is a <input type="checkbox"/> Home <input type="checkbox"/> Business		City, State, Zip:		
Daytime Telephone Number: ()		E-mail Address:		
		Preferred method for communication: <input type="checkbox"/> Mail <input type="checkbox"/> E-mail		

PART 2—LICENSE INFORMATION

Since the date your license was inactivated or retired, have you been practicing as a CPA:

- (a) in the state of Colorado? YES NO
- (b) in another jurisdiction? YES NO

List each jurisdiction in which you are or have ever been certified as a CPA (if needed, attach an additional sheet in the same format).

State	Certificate Number	Year certificate Issued	Disciplinary action against certificate?	Is this certificate current/active?
			<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
			<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

Are there any pending complaints against you in any other jurisdictions? YES NO

***Social Security Number Disclosure:** Section 24-34-107(1) of the Colorado Revised Statutes requires that every application by an individual for a license issued pursuant to the authority set forth in title 12, C.R.S., by the Department of Regulatory Agencies, shall require the applicant's social security number. Disclosure of your social security number is mandatory for purposes of establishing, modifying, or enforcing child support under § 14-14-113 and § 26-13-126, C.R.S.; locating an individual who is under an obligation to pay child support as required by § 26-13-107(3)(a)(I)(A), C.R.S.; and reporting disciplinary actions to the National Practitioner Data Bank pursuant to 45 CFR §§ 60.1 et seq., and the Health Integrity and Protection Data Bank as required by 45 CFR §§ 61.1 et seq. Failure to provide your social security number for these mandatory purposes will result in the denial of your licensure application. Disclosure of your social security number is voluntary for disclosure to other state regulatory agencies, testing and examination vendors, law enforcement agencies, and other private federations and associations involved in professional regulation. Your social security number will not be released for any other purpose not provided for by law.

PART 3—CONDITIONS OF REACTIVATION

If your certificate has been **inactive or retired less than two (2) years:**

- Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No more than 16 hours may be in Personal Development. Four (4) hours must be in ethics, of which two (2) hours must be in CR & R.

—OR—

If your certificate has been **inactive or retired two (2) years or more:**

- Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No CPE in Personal Development shall be counted toward the 80 hours. The AICPA ethics course and two (2) hours of CR & R are required.
- You may be asked to provide documentation, such as records of completion, for the 80 hours reported.

PART 4—SCREENING QUESTIONS

You must provide the following for each “YES” response to the screening questions below:

- On a separate sheet, provide an explanation, signed and dated by you, of your behavior or practice that led to the occurrence, including:
 - Date(s) of event/offense
 - Description of event/offense
 - Location/court
 - Current status/outcome

You may be required to provide the following:

- Copies of legal documents relating to the event/offense.
- Copies of legal documents indicating your compliance with any requirements imposed upon you.

- | | | |
|---|------------------------------|-----------------------------|
| 1. Have you ever been convicted of a felony under the laws of any state of the United States? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 2. Have you ever entered a plea of guilty or had a plea of <i>nolo contendere</i> accepted by the Court? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 3. Have you ever had a professional or vocational license suspended or revoked by this or any state or foreign country? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 4. Have you ever had the right to practice before any state or federal agency suspended or revoked for improper conduct or willful violation of the rules or regulations of such state or federal agency? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 5. Have you assumed or used the title or designation “certified public accountant” or the abbreviation “CPA” in Colorado since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 6. Have you used any other title, designation, words, letters, abbreviation, sign, card, or device in Colorado tending to indicate that you are a certified public accountant since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 7. Has your Colorado Certified Public Accountant certificate been displayed in your place of business or in public view since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 8. Have you provided public accounting services in the public for a fee in Colorado as a Colorado Certified Public Accountant since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

PART 4—SCREENING QUESTIONS (Continued)

9. Have you acted as a partner, shareholder, or member of a registered partnership, professional corporation, or limited liability company composed of certified public accountants in Colorado since the expiration of your certificate? YES NO
 ➤ If **YES**, cite the name and address of the entity: _____
10. Have you issued, authored, or published any opinion or certificate relating to any accounting or financial statement using the title or designation “certified public accountant” or the abbreviation “CPA” in Colorado since the expiration of your certificate? YES NO
11. Have you attested to or expressed an opinion, as an independent auditor, as to the financial position, changes in financial position, or financial results of the operation of any person, organization, or corporation, or as to the accuracy or reliability of any financial information contained in any such accounting or financial statement in Colorado since the expiration of your certificate? YES NO
12. Have you supervised the work of any person who is attempting to gain experience for a Colorado CPA certificate since the expiration of your certificate? YES NO
 ➤ If **YES**, cite the full name of the person: _____
13. Do you now abuse or excessively use, or have you in the last five years abused or excessively used, any habit forming drug, including alcohol, or any controlled substance that has a) resulted in any accusation or discipline for misconduct, unreliability, neglect of work, or failure to meet professional responsibilities; or b) affected your ability to practice as a CPA safely and competently? YES NO

ATTESTATION

I state under penalty of perjury in the second degree, as defined in C.R.S. 18-8-503, that the information contained in this application is true and correct to the best of my knowledge. I further state that I have read all disclosures contained in the application packet including the one related to social security numbers.

Signature

Date

REPORT OF CONTINUING PROFESSIONAL EDUCATION (CPE)—CPA REACTIVATION

Name: Last:	First:	Middle:	Suffix:
Colorado CPA Certificate Number:		Expiration Date:	

Report only hours that have been taken within two (2) years of receipt of your application in the Division and have not been previously reported for renewal of your certificate or as a result of action against your certificate.

- See the Accountancy Board rules regarding Continuing Professional Education at www.dora.state.co.us/accountants/licensing.htm. Requirements vary depending on whether your certificate has been inactive or retired **less than two (2) years**, or **two (2) years or more**.
- You may be asked to provide documentation, such as records of completion, for the 80 hours reported below.

CPE SUMMARY

	Colorado Rules & Regulations	Regulatory Ethics	Personal Development	Other Fields of Study	GRAND TOTAL HOURS
TOTAL HOURS					

CPE DETAIL

Course/Activity Title	Course/Activity Date(s)	Field of Study**	Course/Activity Sponsor/Provider	CE Hours Earned

If additional space is needed, continue record on back of form.

TOTAL CPE HOURS REPORTED: _____

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

Signature _____

Date _____

**FIELD OF STUDY (Must match what is listed on Certificate of Completion): D. Behavioral Ethics H. Computer Science L. Marketing P. Production T. Statistics	A. Accounting or Governmental Accounting	B. Administrative Practice	C. Auditing or Government Auditing
	E. Business Law	F. Business Management & Organization	G. Communications
	I. Economics	J. Finance	K. Management Advisory Services
	M. Mathematics	N. Personal Development	O. Personnel/HR
	Q. Regulatory Ethics	R. Social Environment of Business	S. Specialized Knowledge & Applications
	U. Taxes	V. Colorado Rules & Regulations	

Personal Development: Subjects related to the general development of personal skills including, but not limited to: Principle centered leadership, career planning, time management. The certificate holder must be able to demonstrate to the Board's satisfaction that the course work meets the requirements of the Board's rules.

University or college courses: 1 semester hour equals 15 CPE hours; 1 quarter hour equals 10 CPE hours.