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**OFFICE OF THE LIEUTENANT GOVERNOR  
ALASKA**

**M E M O R A N D U M**

**TO:** Sara Chambers, Boards and Regulations Advisor  
Department of Commerce, Community and Economic Development

**FROM:** April Simpson, Alaska Administrative Code Coordinator   
Office of the Lieutenant Governor

**DATE:** June 26, 2025

**RE:** Filed Permanent Regulations: Board of Public Accountancy  
  
Board of Public Accountancy regulations re: Application, Renewal, & Reciprocity  
Requirements; Definitions (12 AAC 04.151)

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Attorney General File:	2024200495
Regulation Filed:	6/26/2025
Effective Date:	7/26/2025
Print:	255, October 2025

cc with enclosures:

Beth Parsons, Paralegal 2  
Department of Law

Bob Dame, Alaska Legal Analyst  
LexisNexis

Sylvan Robb, Division Director  
Department of Commerce, Community and Economic Development

Stefanie Davis, Regulations Specialist  
Department of Commerce, Community and Economic Development



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

## Department of Law

CIVIL DIVISION

P.O. Box 110300  
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June 26, 2025

The Honorable Nancy Dahlstrom  
Lieutenant Governor  
State of Alaska  
P.O. Box 110015  
Juneau, AK 99811-0015

Re: *12 AAC 04.151 - 990: Board of Public Accountancy: Application, Renewal,  
& Reciprocity Requirements; Definitions*  
Our file: 2024200495

Dear Lieutenant Governor Dahlstrom:

The Department of Law has reviewed the attached regulations of the Board of Public Accountancy against the statutory standards of the Administrative Procedure Act. Based upon our review, we find no legal problems. This letter constitutes the written statement of approval under AS 44.62.060(b) and (c) that authorizes your office to file the attached regulations. The regulations were adopted by the Board of Public Accountancy after the close of the public comment period.

The regulations update application, renewal, and reciprocity requirements, including continuing education requirements, and adopt a related definition.

The April 9, 2025 public notice and the June 5, 2025 certification of adoption order both state that this action is not expected to require an increased appropriation. Therefore, a fiscal note under AS 44.62.060 is not required.

We have made some technical corrections to conform the regulations in accordance with AS 44.62.060. The corrections are incorporated into the attached copy of the regulations. Because the corrections change the page count of the regulations, we respectfully request that your office handwrite the correct number of pages (10) on the certification of adoption order.

Sincerely,

TREG TAYLOR  
ATTORNEY GENERAL

By: Rebecca C Polizzotto  
Rebecca C. Polizzotto  
Chief Assistant Attorney General  
Legislation, Regulations, and  
Legislative Research Section

Digitally signed by  
Rebecca C Polizzotto  
Date: 2025.06.26  
10:28:56 -08'00'

RCP/SCW

CC w/enclosure: Stefanie Davis, Regulations Specialist  
Department of Commerce, Community and Economic Development

Harriet D. Milks, Assistant Attorney General  
Department of Law

Steven C. Weaver, Assistant Attorney General  
Department of Law

ORDER CERTIFYING THE CHANGES TO  
REGULATIONS OF THE BOARD OF PUBLIC ACCOUNTANCY

The attached <sup>ten</sup>~~twelve~~ pages of regulations, dealing with the application process and requirements for licensure for: licensure by examination, licensure by reciprocity, licensure by temporary military courtesy license, or as permitted under practice privilege; removing references to application for temporary license; updating renewal requirements; updating continuing education hours; and updating definitions, are certified to be a correct copy of the regulation changes that the Board of Public Accountancy adopted at its June 5, 2025 meeting, under the authority of AS 08.04.070, AS 08.04.105, AS 08.04.110, AS 08.04.120, AS 08.04.130, AS 08.04.150, AS 08.04.195, AS 08.04.240, AS 08.04.420, AS 08.04.422, AS 08.04.425, AS 08.04.426, AS 08.04.450, and AS 08.04.680, and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

On the record, in considering public comments, the Board of Public Accountancy paid special attention to the cost to private persons of the regulatory action being taken.

The regulation changes described in this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

DATE: 6/5/25

  
\_\_\_\_\_  
Cori Hondolero, Executive Administrator  
Alaska Board of Public Accountancy

*April Simpson for*

FILING CERTIFICATION

I, Nancy Dahlstrom, Lieutenant Governor for the State of Alaska, certify that on June 26, 2025 at 1:28 p.m., I filed the attached regulations according to the provisions of AS 44.62.040 - 44.62.120.

*for April Simpson*  
  
\_\_\_\_\_  
Nancy Dahlstrom, Lieutenant Governor

Effective: July 26, 2025

Register: 255, October 2025

**FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY**

**I, NANCY DAHLSTROM, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA, designate the following state employees to perform the Administrative Procedures Act filing functions of the Office of the Lieutenant Governor:**

**April Simpson, Regulations and Initiatives Specialist**

**IN TESTIMONY WHEREOF, I have signed and affixed the Seal of the State of Alaska, in Juneau, on May 15th, 2023.**



A handwritten signature in blue ink, reading "Nancy Dahlstrom", is written over a horizontal dotted line.

**NANCY DAHLSTROM  
LIEUTENANT GOVERNOR**

**Chapter 04. Board of Public Accountancy.**

12 AAC 04.151(a) is amended to read.

(a) An individual may not practice, attempt to practice, or offer to practice public accountancy in the state without a current license as a certified public accountant (CPA) **issued by the board or under a practice privilege in accordance with 12 AAC 04.251(a)**. The board may issue a license to an applicant, **including an applicant with a license in a state outside this state** who **wishes to establish** [HAS] a principal place of business [OR RESIDENCE] in **this** [THE] state, as follows:

(1) by examination under 12 AAC 04.175 [IF IT IS THE APPLICANT'S FIRST APPLICATION FOR CPA LICENSURE IN THE STATE OR ANY OTHER STATE OR TERRITORY OF THE UNITED STATES, OR COUNTRY OR FOREIGN JURISDICTION OUTSIDE OF THE UNITED STATES];

(2) by reciprocity under 12 AAC 04.165 if the applicant holds a current CPA license [,] in another state [OR TERRITORY OF THE UNITED STATES];

(3) by temporary military courtesy license under 12 AAC 04.184 if the applicant **(A)** is an active duty military member or **the** spouse of an active duty military member of the armed forces of the United States; [,]

**(B)** meets the requirements of 12 AAC 04.184; [,] and

**(C)** has submitted an application for a license by reciprocity [;

(4) BY A TEMPORARY LICENSE GRANTED TO AN APPLICANT APPLYING FOR LICENSURE BY RECIPROCITY UNDER 12 AAC 04.165(e) PENDING ISSUANCE OF A FULL LICENSE].

12 AAC 04.151(b) is repealed:

(b) Repealed 7 / 26 / 2025.

12 AAC 04.151 is amended by adding a new subsection to read:

(c) A foreign-educated applicant or applicant from a foreign jurisdiction shall provide verification of residency in this state under AS 01.10.055. (Eff. 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255)

**Authority:** AS 08.04 070 AS 08.04.450

12 AAC 04.160 is repealed:

**12 AAC 04.160. References.** Repealed. (Eff. 9/9/72, Register 43; am 11/9/85, Register 96; am 2/23/95, Register 133; am 1/1/2008, Register 184; repealed 7 / 26 / 2025, Register 255)

The introductory language of 12 AAC 04.165(a) is amended to read:

(a) An applicant who holds a **current CPA** license in good standing [TO PRACTICE PUBLIC ACCOUNTING] issued by another state **that meets the substantial equivalency requirements under 12 AAC 04.285** may apply for a license to engage in the practice of public accounting in the state. The applicant

...

12 AAC 04.165(a) is amended by adding a new paragraph to read:

(5) must hold a current CPA license for a period of at least two years from the

date of issuance of the license.

((Publisher: please remove the "and" connector from the end of 12 AAC 04.165(a)(3), change the period at the end of 12 AAC 04.165(a)(4) to a semicolon, and insert "and" after that semicolon.)))

12 AAC 04.165(b) is amended to read:

(b) An applicant for a license under this section must submit

(1) verification that the applicant holds a current CPA license in good standing issued by another state within the meaning given in AS 08.04.680; the verification must include

**(A) the date of issuance of the license, to demonstrate compliance with**

**(a)(5) of this section;**

**(B) the applicant's current license status; and**

**(C) information regarding [ANY] disciplinary action or investigation taken or pending relating to the applicant;**

(2) a complete [NOTARIZED] application on a form provided by the department [THAT INCLUDES A SUMMARY OF THE APPLICANT'S PROFESSIONAL WORK EXPERIENCE];

(3) the applicable fees specified in 12 AAC 02.340;

(4) [THE NAMES OF THREE INDIVIDUALS WHO ARE EACH ABLE TO PROVIDE A REFERENCE FOR THE APPLICANT AS VERIFICATION THAT THE APPLICANT MEETS THE GOOD MORAL CHARACTER REQUIREMENTS OF 12 AAC 04.160 AND AS 08.04.195(a)(4);

(5)] verification showing that the applicant has passed the applicable



examinations required under 12 AAC 04.200(a) and (b);

**(5) a** [(6) VERIFICATION THAT THE QUALIFICATIONS REQUIRED BY THE OTHER STATE ARE SUBSTANTIALLY EQUIVALENT TO THE NATIONAL STANDARD UNDER 12 AAC 04.285; AND

(7)] criminal history information report as set out under 12 AAC 04.161; **and**

(6) verification **of all valid and current CPA licenses that the applicant currently holds or has previously held issued by another jurisdiction; for each license, the verification must include the information required under (1)(B) and (C) of this subsection.**

12 AAC 04.165(c) is amended to read:

(c) An applicant **who currently holds a valid CPA license issued by another state for a period of at least two years meets the experience requirements applicable under AS 08.04.195(a)(2)** [MUST COMPLY WITH THE APPLICABLE EXPERIENCE REQUIREMENTS UNDER 12 AAC 04.180].

12 AAC 04.165(d) is repealed:

(d) Repealed 7 / 26 / 2025. (Eff. 1/1/2008, Register 184; am 9/28/2008, Register 187; am 12/25/2015, Register 216; am 2/24/2022, Register 241; am 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255)

**Authority:** AS 08.04 070 AS 08.04.195

12 AAC 04.175 is amended to read:

**12 AAC 04.175. Application for licensure by examination.** An applicant for licensure

by examination to practice public accounting must

(1) meet the requirements of AS 08.04 and this section; **and**

(2) [HAVE A CURRENT OR INTENDED PRINCIPAL PLACE OF BUSINESS

IN THE STATE;

(3)] submit to the department

(A) a complete [NOTARIZED] application on a form provided by the  
department;

(B) the applicable fees specified in 12 AAC 02.340;

(C) a criminal history information report as set out under 12 AAC 04.161;

(D) verification showing that the applicant

(i) meets the education requirements under AS 08.04.120,  
08.04.150, 12 AAC 04.185, and 12 AAC 04.187;

(ii) meets the applicable experience requirements under  
AS 08.04.120 and 12 AAC 04.180; and

(iii) has passed the applicable examinations required under  
12 AAC 04.200; and

(E) **verification of all valid and current CPA licenses, if any, that the  
applicant currently holds or has previously held issued by another jurisdiction; the  
verification must include the applicant's current license status and information  
regarding disciplinary action or investigation taken or pending relating to the**

**applicant** [THE NAMES OF THREE INDIVIDUALS FOR VERIFICATION OF THE  
APPLICANT'S GOOD MORAL CHARACTER AS REQUIRED UNDER 12 AAC  
04.160]. (Eff. 9/28/2008, Register 187; am 12/25/2015, Register 216; am 2/24/2022,

Register 241; am 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255 )

**Authority:** AS 08.04.070 AS 08.04.110 AS 08.04.130

AS 08.04.105 AS 08.04.120 AS 08.04.150

The introductory language of 12 AAC 04.180(a) is amended to read:

(a) An applicant for licensure by examination [INITIAL ISSUANCE OF A LICENSE] under 12 AAC 04.175 [THIS CHAPTER] must show that the applicant has had two years of experience. Under this subsection, an applicant's acceptable experience

...

12 AAC 04.180(b) is amended to read

(b) For the purposes of meeting the requirements under (a) of this section, each [ONE] year of experience must consist of full or part-time employment that extends over a period of not less than a year and not more than four years and includes not fewer than 2,000 hours of performance of services described in (a)(1) [(a)] of this section. (Eff. 9/9/72, Register 43; am 8/3/79, Register 70; am 5/28/81, Register 78; am 4/18/82, Register 82; am 8/14/87, Register 103; am 10/1/88, Register 107; am 8/18/90, Register 115; am 11/15/96, Register 140; am 1/1/2008, Register 184; am 12/25/2015, Register 216; am 4/19/2019, Register 230; am 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255 )

**Authority:** AS 08.04 070 AS 08.04.120

12 AAC 04.187(c)(1) is amended to read:

(1) original, official transcript has been posted and can be viewed on the Internet

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website of an approved credentials evaluation service [THAT MEETS THE REQUIREMENTS OF 12 AAC 04.185(e)(3)] and the original credential evaluation is **provided** [MAILED] directly to the department by the approved credentials evaluation service; or

(Eff. 1/18/78, Register 64; am 5/28/81, Register 78; am 2/2/94, Register 129; am 7/27/97,

Register 143; am 1/1/2008, Register 184; am 7 / 26 / 2025, Register 255 )

**Authority:** AS 08.04 070 AS 08.04.120

12 AAC 04.189 is amended by adding a new subsection to read:

(b) For a licensing period that begins on or after January 1, 2028, a foreign-educated applicant or applicant from a foreign jurisdiction shall provide

(1) the certification required under (a)(1) - (4) of this section; and

(2) verification of residence in this state or a state other than this state; in this paragraph, "residence" has the meaning given in AS 01.10.055. (Eff. 1/1/2008, Register 184; am 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255 )

**Authority:** AS 08.04 070 AS 08.04.105 AS 08.04.195

((Publisher: please add the letter (a) at the beginning of the introductory paragraph of 12 AAC 04.189 starting with "To renew a license to engage..." )))

12 AAC 04.251(a) is amended to read:

(a) An individual who establishes a principal place of business in the state and holds a current CPA license in another state in good standing may **only** practice public accounting in this state without a license **issued by the board** for a period of 180 days. The individual is required to **apply for** [OBTAIN] a license by **examination under 12 AAC 04.175**, reciprocity under

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12 AAC 04.165, or temporary military courtesy license under 12 AAC 04.151(a)(3) and 12 AAC 04.184 not later than 180 days after establishing a principal place of business in the state.

(Eff. 4/12/2024, Register 250; am 7 / 20 / 2025, Register 255)

**Authority:** AS 08.04 070                      AS 08.04.420                      AS 08.04.422  
AS 08.04.240

12 AAC 04.300(c) is amended to read:

(c) Except as provided in 12 AAC 04.430 and 12 AAC 04.440, an applicant for renewal of a license issued by the board under this chapter shall provide verification to the board that the applicant completed not less than 80 hours of approved continuing education during the concluding biennial licensing period. At least 20 hours of continuing education must have been completed for each year of the concluding biennial licensing renewal period. For a licensing period that begins on or after January 1, 2026, the applicant may not earn more than 12 hours of continuing education in a day.

(Eff. 1/18/78, Register 64; am 4/7/95, Register 134; am 5/10/98, Register 146; am 7/25/2001, Register 159; am 4/16/2004, Register 170; am 1/1/2008, Register 184; am 12/25/2015, Register 216; am 2/24/2022, Register 241; 4/12/2024, Register 250; am 7 / 20 / 2025, Register 255)

**Authority:** AS 08.04.070                      AS 08.04.410                      AS 08.04.425

The heading of Article 8 is changed to read:

**Article 8. Peer [QUALITY] Review.**

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12 AAC 04.600(b)(1)(A) is amended to read:

(A) a state certified public accountant society authorized by the American Institute of Certified Public Accountants [(AICPA)] Peer Review Board to administer **peer** [QUALITY] reviews; or

(Eff. 7/27/97, Register 143; am 11/2/2001, Register 160; 10/16/2003, Register 168; am 12/25/2015, Register 216; am 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255)

**Authority:** AS 08.04 070 AS 08.04.426

The section heading of 12 AAC 04.620 is changed to read:

**12 AAC 04.620. Exceptions to **peer** [QUALITY] review reporting requirements.**

12 AAC 04.620(c) is amended to read:

(c) If a firm is merged, otherwise combined, dissolved, or separated, the organization administering the **peer** [QUALITY] review shall determine which firm is considered the succeeding firm. That determination is subject to review by the board. The succeeding firm shall retain its **peer** [QUALITY] review status and its **peer** [QUALITY] review due date. (Eff. 7/27/97, Register 143; am 11/2/2001, Register 160; am 10/16/2011, Register 200; am 1/4/2017, Register 221; am 4/19/2019, Register 230; am 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255)

**Authority:** AS 08.04 070 AS 08.04.426

12 AAC 04 is amended by adding a new section to read:

**12 AAC 04.925. Principal place of business.** Under AS 08.04.680 and this chapter, the principal place of business that an individual designates for the purposes of substantial

equivalency and reciprocity is the primary office location where a licensee directs and controls the day-to-day operations and business activities for the purposes of providing public accounting services. (Eff. 7 / 26 / 2025, Register 255)

**Authority:** AS 08.04.070 AS 08.04.120 AS 08.04.240  
AS 08.04.105 AS 08.04.150 AS 08.04.680  
AS 08.04.110 AS 08.04.195

12 AAC 04.990 is amended by adding a new paragraph to read:

(16) "state" includes the territories listed in the definition of "state" in

AS 08.04.680. (Eff. 9/7/72, Register 43; am 2/10/78, Register 64; am 8/3/79, Register 70; am 1/27/81, Register 78; am 4/22/83, Register 86; am 11/9/85, Register 96; am 8/18/90, Register 115; am 2/2/94, Register 129; am 1/1/2008, Register 184; readopt 12/25/2015, Register 216; am 4/12/2024, Register 250; am 7 / 26 / 2025, Register 255)

**Authority:** AS 08.04.070 AS 08.04.130 AS 08.04.425  
AS 08.04.110 AS 08.04.150 AS 08.04.680  
AS 08.04.120

((Publisher: please change the period at the end of 12 AAC 04.990(15)(C) to a semicolon.)))