

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

P.O. Box 94725, Lincoln, NE 68509-4725

(402) 471-3595 or (800) 564-6111

APPLICATION TO REINSTATE ACTIVE PERMIT

This application is to be used by Inactive Registrants who desire to reinstate to an active permit to practice pursuant to Title 288, Chapter 8, Section 0010 Reinstatement of Inactive Members: "Any registrant, who has held a permit to practice and who currently holds an inactive registration, who desires to return to active status shall first notify the Board. Before being readmitted to the status of an active licensee, such person shall file with the Board a properly completed affidavit of attendance (i.e., certificate of completion) establishing successful completion of fifteen days (120 hours) of approved courses of continuing education within the three calendar years preceding the date on which readmission to active status is sought."

Be aware that CPE hours used to reinstatement CANNOT be used to renew your permit. Depending on the renewal period you may need an additional 80 hours. Please contact the Board office for clarification.

Application must include \$175 fee, Report of Continuing Education Attendance form with attached certificates of attendance/completion for approved continuing education courses. Return to above address. Incomplete applications will be returned unprocessed and deemed not to have been received. This application expires six months from date of application.

Certificate # _____

Legal Name _____
first name middle name (no initials) last name

Mailing Address _____
Street or PO Box City State Zip

Work Phone No. _____ Home Phone No. _____

Date of Birth _____ Social Security # _____

E-mail Address _____ Fax Number _____

DISCLOSURE STATEMENTS (Pursuant to Section 1-137 of the Public Accountancy Act)

- 1. Since the date of your last application for a permit, have you been charged or convicted of a felony by any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
2. Since the date of your last application for a permit, have you been charged or convicted of any crime, an element of which is dishonesty or fraud, by any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.) Title 288 Rules, Chapter 6 002
3. Since the date of your last application for a permit, have you had any application for certification or licensure denied, or any professional or vocational license or membership revoked or suspended, or been named in or subject to other disciplinary action regarding such a license or membership in this state or any other state, or by the United States government? (If yes, please attach a separate page providing details regarding the action taken, by what agency, dates and locations.)
4. Since the date of your last application, have you had any violation of a court order?

State Board Use Only (2/14) Code: 03-7511 # of Approved CPE Hrs. _____
Date Recd. _____ Check # _____ Rect. # _____ Amount \$ 175

5. Since the date of your last application, have you been named in a lawsuit, binding arbitration, or federal or state administrative proceeding pertaining to your work as a CPA? (If yes, please attach a separate page providing details regarding the action taken, by what entity, dates and locations.)
 No. Yes.
6. Since the date of your last application, have you had any civil judgment, civil penalty, or arbitration award, an element of which judgment, penalty, or award involves dishonesty, fraud, deceit, or misrepresentation? (If yes, please attach a separate page giving disposition, charges, dates and locations.) *Title 288 Rules, Chapter 6 002.*
 No. Yes.

7.a. EMPLOYMENT STATUS:

- I am not employed at all at this time.
OR I am employed by/at:

7.b. CPA FIRM STATUS:

- This IS a registered, licensed CPA firm.
OR This is NOT a registered, licensed CPA firm.
 What type of business is this? _____

Name _____

Address _____

City, State, Zip _____

Phone _____

Check one: I am an owner/partner/shareholder/member of the above. **OR** I am an employee of the above.

5. Do you currently practice public accountancy in the state of Nebraska?
 No. Yes. (You must have an active permit to do so.)
6. Do you currently hold yourself out as a CPA in the state of Nebraska?
 No. Yes. (You must have an active permit to do so.)
7. Will you practice public accountancy in the state of Nebraska if an active permit to practice is issued?
 No. Yes. (You must have an active permit, and you may only do so in a licensed, registered CPA firm.)
8. Will you hold yourself out as a CPA in the state of Nebraska if an active permit to practice is issued?
 No. Yes. (You must have an active permit to do so.)
9. Have you established an office for the practice of public accountancy as a **sole proprietor**? (NOTE: If you are practicing public accountancy, even on a part-time basis, including preparing and signing income tax returns as a CPA, then you must register as a sole proprietor - which requires the completion of a separate registration form.)
 No. (Please sign your name and date form below.)
 Yes. (You must attach the "Application for CPA firm (Initial Set-Up) as a Sole Proprietor.")

Complete and attach the Report of Continuing Education Attendance to show proof (certificates of completion) of 120 hours in the three calendar years immediately preceding the date of this application.

Complete a separate reporting form for each different year courses were taken. Do not mix courses from different years on the same form. Copy the reporting form as many times as necessary. Call the Board office at (402) 471-3595 or (800) 564-6111 in Nebraska if you have questions regarding Continuing Education or the reinstatement process. **CPE hours used for reinstatement may NOT be used to renew your permit.**

ALL APPLICANTS MUST SIGN/DATE FORM & INCLUDE THE FEE BEFORE RETURNING.

The information provided on this application is true and accurate to the best of my knowledge. I understand that this permit expires on June 30. I also understand that to renew this permit in the next renewal cycle, I must have taken at least 80 hours of Continuing Education credit, **NOT to include any hours used to reinstate**, in the two years preceding renewal and that it must be filed with the Board no later than January 31 of each calendar year.

Date _____ Signature _____

REPORT OF CONTINUING EDUCATION ATTENDANCE FOR CALENDAR YEAR _____

REINSTATEMENT

MAIL TO: Nebraska Board of Public Accountancy (NBPA)
PO Box 94725, Lincoln, NE 68509

You must use this form or report your continuing education hours by year to be attached to the reinstatement application. Failure to comply with the instructions may delay the processing of your reinstatement.

<p>Certificate #:</p> <p>Birthdate:</p> <p>Name:</p> <p>Address:</p>	<p>Employer:</p> <p>Phone:</p> <p>Email:</p>
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Attach certificates of attendance/completion of 120 hours including 4 hours of Ethics taken in the prior 3 calendar years.

See the back of this form for instructions on completion.

PROGRAM SPONSOR	TITLE	DATES	HOURS TYPE						*PRE-APPROVED (X)	
			F	S	C	T	I	P		E
SAMPLE	ACCOUNTING COURSE (Total hours for the course is 16 hours with 1 hour of ethics included)		15						1	Completed Program Qualification Form
		TOTAL								

See Code on back; Insert hours under code type. **TOTAL HOURS** _____

I certify that the above provided information is true and correct. I understand that all credit is subject to the Board's review for approval or disapproval. I agree to retain all documentation relating to the above programs and to maintain records substantiating the continuing education credit claims for six years. I understand that providing false or misleading information on this report could be grounds for disciplinary action under Section 1-137 of the Public Accountancy Act.

Date _____
Signature of Applicant for Permit

**INSTRUCTIONS FOR COMPLETING THE
REPORT OF CONTINUING EDUCATION ATTENDANCE FORM
(See reverse side)**

The Public Accountancy Act (Section 1-136.01) requires that inactive registrants shall have completed acceptable continuing education in the amount of 120 hours within the three preceding calendar years for the reinstatement of an active permit to practice. Title 288 Rules (Chapter 8) requires that licensees must complete 4 hours of ethics within the three-year period. Each permit holder must maintain records substantiating the continuing education credits, such as certificates of completion or sign-in sheets, claimed as a prerequisite for reinstatement of a permit to practice.

Failure to comply with the instructions may delay the processing of the reinstatement. **Please make a copy of this report and retain all CPE records for 6 years.**

Use a separate reporting form for each year; do not mix courses from different years.

When reporting courses taken, use the following coding system under “*Type.”

CODE for TYPE of Program Attended:

F = Formal Program with Class Attendance

1. Professional development programs of national and state professional accounting societies.
2. Technical sessions at meetings of national and state accounting societies and chapters.
3. Formal, organized, in-firm educational programs. Must be at least 50 minutes of continuous instruction. Portions of such meetings devoted to administrative and firm matters cannot be included.
4. Programs in other organizations (accounting; professional; appropriate private sector, accounting focused). Must have at least one hour of presentation on professional topics.
5. Webinars – a presentation, lecture or seminar that is transmitted over the internet which has interactive elements.
6. Blended Learning – involves combining internet and digital media with traditional classroom methods that require physical presence of both teach and students.

C = University or College courses, credit or non-credit courses. Credit will be given in period in which course

is completed. Non-credit courses taken in educational institutions must have signed statement from instructor of hours attended. Please retain documentation showing successful completion of the course. Each semester hour shall equal 15 hours of CPE. A quarter hour shall equal 8 hours of CPE. **Maximum allowable credit will not exceed 50% of total requirement.**

TC= Technical Committee Service

Participation in technical committee meetings of recognized professional societies will qualify, if the subject matter has relevance to the practice of public accountancy. Must be at least one hour in length. **No more than 16 hours will be allowed for any reinstatement period.**

S = Correspondence or Self-Study Programs

Certificates of completion issued by sponsor must be available by request. Nano-learning must be reported in 50 minute increments. 50 minutes must be earned from the same sponsor. **Maximum allowable credit will not exceed 50% of total requirement.**

I = Instruction or Presentation of Programs

Maximum allowable credit for subject preparation is two hours for each hour of presentation. Repetitious presentations do not qualify. **Maximum allowable credit will not exceed 50% of total requirement.**

P = Published Articles or Books

No more than 16 hours will be allowed for any reinstatement period.

E = Ethics A permit holder must complete 4 hours of ethics in the reinstatement period.