

Kansas Board of Accountancy
900 SW Jackson, Ste. 556
Topeka, KS 66612-1239
785-296-2162
www.ksboa.org
ksboa@ks.gov

PLEASE READ: THERE HAVE BEEN CHANGES TO THE INSTRUCTIONS. THIS IS THE ONLY NOTICE THAT YOU WILL RECEIVE.

GENERAL INFORMATION REGARDING YOUR PERMIT RENEWAL:

K.S.A. 1-310 requires permit renewals to be due July 1. However, the Board has determined that permit renewal applications will not be considered delinquent and subject to the late renewal fee if the application and all required documentation is submitted online on or before July 31, or, for paper renewals, a **complete** application is received in the Board office by the previous Friday, if July 31 should fall on a Saturday or Sunday. **However, you are still required to obtain your CE on or before June 30 of your renewal year.**

COMPLETE MEANS ALL INFORMATION PROVIDED; ALL QUESTIONS ANSWERED; ANY DOCUMENTATION REQUIRED AS A RESULT OF ANY AFFIRMATIVE ANSWERS TO THE DISCLOSURE QUESTIONS IS PROVIDED; THE APPLICATION IS DATED AND SIGNED; AND THE CORRECT FEE IS ATTACHED, OR CREDIT CARD INFORMATION IS PROVIDED.

Facsimiles and e-mail applications are not accepted.

Permit renewals not received, or renewals received but returned as incomplete and not resubmitted with all required documentation during the grace period, will be dated the date they are received and processed and will be subject to the late fee. Complete permit renewals received during the grace period will be dated July 1.

The renewal fee is \$165.00, if you submit a complete timely paper renewal. If you register online, the fee is \$173.25.

ONLINE RENEWALS: To renew your permit online, you will need your certificate number and pin number, which are on the paper application form printed in blue, located in the upper right-hand corner of the paper application form. If you lose or misplace your application form, we cannot provide you with your pin number by any other means than by mailing you another renewal application. We do not give out pin numbers by phone, email, fax, etc.

We suggest that you first review the paper renewal application to determine if any of your answers will preclude you from registering online. Once you start the renewal process, you will not be able to save it and go back to it. Further, if you see a screen that tells you that you may not proceed, you will not be able to go back to change the answer that keeps you from proceeding. You will then have to submit your application in paper form.

Online permit renewals may be submitted until 11:59 PM on July 31. After that time, all renewals must be submitted in paper form and will be subject to the late fee. **DO NOT WAIT UNTIL THE LAST MINUTE TO COMPLETE YOUR PERMIT RENEWAL APPLICATION. IF YOU EXPERIENCE PROBLEMS ONLINE AND ARE UNABLE TO REGISTER IN THAT MANNER, IT MAY RESULT IN YOUR RENEWAL BEING FILED LATE WITH THE BOARD.**

REASONS FOR NOT BEING ABLE TO RENEW ONLINE: It is past the July 31st deadline. You answer yes to any question that requires an explanation and documentation. You have been advised by the Board that you may not renew online. If you obtained any CE hours after June 30 of your renewal year that are being used toward this renewal, you will not be able to renew online. You must submit a paper application.

Instructions on reporting your CE hours:

******IMPORTANT: REGARDLESS OF HOW YOU ARE RENEWING, EITHER BY PAPER OR ONLINE, YOU MAY NOT CLAIM HOURS THAT YOU HAVE NOT YET OBTAINED AND FOR WHICH YOU DO NOT HAVE THE CERTIFICATES OF ATTENDANCE/COMPLETION. THIS INCLUDES ANY PENALTY HOURS FOR NOT OBTAINING YOUR CE ON OR BEFORE JUNE 30 OF YOUR RENEWAL YEAR.**

REPORTING OF CE: You do not have to provide a listing and proof of your CE with your renewal application. You are, however, required to report the number of CE hours obtained within the biennial renewal period, but only if you have obtained the hours and have the certificates of attendance/completion in hand.

On the front page of the paper renewal application form, you will see a box with the heading "CE DATA". If this is your first renewal, there will be a number shown in the line "Number of Pro-Rated Hours". This is the number of hours that you must have obtained during the biennial period in order to renew your permit.

For all other renewals, there will be a number shown in the line "Number of Carry/Forward Hours". This is the number of CE hours carried forward from the last renewal period which may be applied to your current renewal period.

"Enter Number of CE Credits Obtained from July 1, 2016 to June 30, 2018" is where you will indicate the number of CE hours obtained during the renewal period. Do not include carry forward hours in this total. You are reminded that your total number of CE hours required to renew must include 2 hours of ethics that directly relate to the practice of certified public accountancy. If you did not obtain all your required CE by June 30 of your renewal year, but have obtained the necessary CE credits after that date, please enter the number of CE credits obtained after the June 30 date on the line "Enter Number of CE credits obtained after June 30 used toward this renewal". HOURS USED TO REINSTATE YOUR PERMIT MAY NOT BE USED TO RENEW THE PERMIT.

Note: There is no grace period to obtain the required number of CE hours. Failure to obtain the required CE by June 30 of your renewal year will result in an additional 8 hours of CE as a penalty. All CE, including any penalty, must be obtained prior to renewal of the permit. Penalty hours and hours obtained after the June 30 due date which are used for the current renewal may be not used for the next renewal.

For out-of-state CPAs who have a valid permit to practice in their principal office state, it is not necessary to enter the number of CE credits on the paper application form; however, line 13 of the out of state permit renewal application must be completed in order to qualify for this exemption.

AUDIT: You may be chosen as an audit candidate. If you are chosen, you will, at the completion of your online renewal, or upon submission and approval of your paper renewal, be notified that you have been designated as an audit candidate, whereupon you are required to submit the certificates of attendance/completion of all of your continuing education hours within 30 days of the date of the request. (K.A.R. 74-4-9)

When you submit the certificates of attendance/completion of CE claimed, you will be required to submit a CE Report Form that includes the name of the organization, school, firm or other sponsor conducting the program or course; the location of the program or course; program title; dates attended or the date the program or course was completed; the subject codes and type codes; delivery method of the course; the NASBA Registry or QAS number, if applicable; and the number of CE credits received for participating in a program or course; along with submission of the required proof of completion/attendance for all CE hours claimed. This form is available on our webpage at www.ksboa.org in HTML and PDF format under "General Information". You are not required to use our form; however, if you use your own form, it must contain the required information as outlined above. The certificate of attendance/completion from the program sponsor shall include the name of the course sponsor; title and description of content; date and location of the program or course attended; delivery method of the course; name of the participant; signature of a representative of the program sponsor; and number of CPE contact hours.

LIMITATIONS OF CERTAIN TYPES OF CE FOR PERMIT RENEWALS:

1. Hours devoted to actual preparation for hours served as instructor, discussion leader, or speaker, as set forth in the regulations, shall not exceed, alone or in combination, 50% of the total of CE hours required for permit renewal.
2. Personal development hours, as set forth in the regulations, shall not exceed 30% of the total number of CE hours required for permit renewal. Personal development courses, which shall be defined as courses dealing with self-management and self-improvement both inside and outside of the business environment, shall be limited to courses on communication, leadership, character development, dealing effectively with others, interviewing, counseling, career planning, emotional growth and learning, and social interactions and relationships.

Carry forward hours will be counted as overall hours and will not be included in the 50% and 30% respective restrictions set on instructed and personal development courses.

SELF-STUDY AND WEBINAR (GROUP INTERNET) PROGRAMS:

All self-study and webinar (group internet programs) if not taken through the AICPA or a state CPA society, must be approved by NASBA for the delivery method in which the course was taken.

Rules and Regulations regarding CE requirements may be found on the Board's webpage at www.ksboa.org Click on the "Laws and Regulations" tab. Section 4 of the Rules and Regulations cover CE requirements. If you have any questions concerning your renewal application, please contact the Board office at 785-296-2162, or by e-mail at ksboa@ks.gov

ADDRESS CHANGE NOTIFICATION:

Pursuant to K.A.R. 74-5-408, you are required to notify the board of any change in name, home address, employer name, business address, or electronic mail address within thirty days of the change. Change of address may be done by e-mail, mail or fax.