



State of Maine

BOARD OF ACCOUNTANCY

The information in this application packet is to assist you in completing your application. It is recommended that you review applicable laws and rules for further guidance.

LICENSE APPLICATION INSTRUCTIONS FOR:

IN-STATE ACCOUNTANCY FIRMS, OUT-OF-STATE ACCOUNTANCY FIRMS, ACCOUNTANCY BRANCHES

*for firms and branches, including sole proprietorships who must
apply for and maintain a firm license*

Do not return the informational pages with your application;
they are for your information only. Return the license
application and documents listed on the checklist only

Department of Professional and Financial Regulation
Office of Professional and Occupational Regulation
(Mailing address) 35 State House Station, Augusta, ME 04333
(Office location) Gardiner Annex, 76 Northern Avenue, Gardiner, Maine 04345
Office Direct Line (207) 624-8672
TTY users call Maine relay 711

Web address: <https://www.maine.gov/pfr/professionallicensing/professions/accountancy>
Email: accountancy.board@maine.gov

Revised 06/2020

GENERAL INSTRUCTIONS AND INFORMATION

10 DAY NOTIFICATION REQUIREMENTS:

Pursuant to 10 M.R.S §8003-G, any change in name, address, email address, criminal convictions, disciplinary actions, or any material change set forth in your original application for licensure must be reported to the Maine Board of Accountancy within 10 days.

IMPORTANT INFORMATION REGARDING LICENSE DELIVERY:

The Maine Board of Accountancy does not print licenses. Your license will be sent to you at the email address you provide to us on your application. The license will arrive from email sender address: noreply@maine.gov. The attachment with this email is your license where you may open it and print your license. If you do not locate your license in your inbox, please check your junk/spam folders for this email. Please either save our email address (noreply@maine.gov) in your contacts or as a safe sender to prevent your license from being directed to your junk/spam folders.

LICENSE RENEWAL INFORMATION:

Approximately sixty (60) days prior to the expiration of your license a courtesy renewal reminder will be sent to you by email. It is important that you maintain a current email on file, or you risk not being able to receive the renewal reminder. You do not need to wait for a renewal reminder to renew your license. The online renewal opens sixty days prior to the license expiring and you may renew online. Failure to receive a courtesy renewal reminder notice does not impact your responsibility to renew your license in a timely manner.

MAINE BOARD OF ACCOUNTANCY LAWS AND RULES:

The Maine Board of Accountancy cannot provide you with a hard copy of laws and rules. However, all applicable laws and rules are available online, and may be accessed via the websites listed below. You are responsible for knowing and complying with all board laws and rules throughout your licensure. Please note, all laws and rules may be subject to change without notice and it is strongly advised to periodically check for updates.

Board of Accountancy Laws:

<http://www.mainelegislature.org/legis/statutes/32/title32ch113sec0.html>

Board of Accountancy Rules:

<https://www.maine.gov/pfr/professionallicensing/professions/accountancy/home/laws-rules>

Title 5, Chapter 375: Maine Administrative Procedure Act:

<https://legislature.maine.gov/legis/statutes/5/title5ch375sec0.html>

Title 10, Chapter 901: Department of Professional and Financial Regulation:

<http://legislature.maine.gov/statutes/10/title10ch901sec0.html>

APPLICATION PROCESSING TIME:

Your application has a greater chance of being processed expeditiously if it is complete and all supporting documents are included. To ensure that the Maine Board of Accountancy received your application please visit our website at <https://www.pfr.maine.gov/almsonline/almquery/welcome.aspx?board=4110>. After your application has been received your name will appear when you complete a “licensee search” on your name as you entered it on your application. The status will appear as “Pending.” This is not an actual license approval at this point; it is simply a verification that an application has been received and is in the queue for review. When a license is issued the status will change from pending to active.

Please refrain from calling our office to “check” on your application as these calls only serve to slow our ability to review and process applications.

LICENSE APPLICATION INSTRUCTIONS AND CHECKLIST

THE FOLLOWING DOCUMENTS MUST BE SUBMITTED TO THE MAINE BOARD OF ACCOUNTANCY FOR LICENSURE CONSIDERATION:

- License Application** - completed, signed and dated; and

- Application Fee** - make checks payable to “Maine State Treasurer” or if you are paying by debit/credit card please complete the bottom “Payment Options” portion of the license application completely and legibly; and

- Completion of all Disclosure Questions** – Fully completed with applicable names and information including listing all partners/shareholders of firm/branch, name of each licensee who regularly works in Maine, including all partners, officers, shareholders and employees.

Frequently Asked Questions:

- **Where do I send my application?** Our mailing address is 35 State House Station, Augusta, Maine 04333-0035
- **Where are you located?** 76 Northern Avenue, Gardiner, Maine.
- **What hours are you open?** 8:00 AM to 5:00 PM weekdays
- **Can I come to Gardiner to drop off my application?** Yes.
- **Can I come to Gardiner to pick up my license?** No. Your license will be emailed to you.
- **How long does it take to process an application?** You can check our website: www.maine.gov/professionallicensing. Your license application will show up as PENDING at first; as soon as the license status is ACTIVE you are authorized to practice.
- **How can I renew my license online?** You can renew your license online by visiting our website at www.maine.gov/professionallicensing.

NOTICES

BACKGROUND CHECK: Pursuant to 5 M.R.S.A. §5301 - 5303, the State of Maine is granted the authority to take into consideration an applicant's criminal history record. The Office of Professional & Occupational Regulation requires a criminal history records check as part of the application process for all applicants.

PUBLIC RECORD: This application is a public record for purposes of the Maine Freedom of Access Law (1 MRSA §401 et seq). Public records must be made available to any person upon request. This application for licensure is a public record and information supplied as part of the application (other than social security number and credit card information) is public information. Other licensing records to which this information may later be transferred will also be considered public records. Names, license numbers and mailing addresses listed on or submitted as part of this application will be available to the public and may be posted on our website.

SOCIAL SECURITY NUMBER: The following statement is made pursuant to the Privacy Act of 1974 (§7(B)). Disclosure of your Social Security Number is mandatory. Solicitation of your Social Security Number is solely for tax administration purposes, pursuant to 35 MRSA §175 as authorized by the Tax Reform Act of 1975 (42 USC §405(C)(2)(C)(1)). Your Social Security Number will be disclosed to the State Tax Assessor or an authorized agent for use in determining filing obligations and tax liability pursuant to Title 36 of the Maine Revised Statutes. No further use will be made of your Social Security Number and it shall be treated as confidential tax information pursuant to 36 MRSA §191.

Before you seal the envelope, did you:

- Complete every item on the application (incomplete applications may be returned)
- Answer the disclosure questions
- Sign and date your application
- Include correct amount (payable to Maine State Treasurer) or credit card information (plus signature)
- Make a copy of your application to keep for your records
DO NOT SEND CASH.



**State of Maine
Department of Professional & Financial Regulation Office
of Professional & Occupational Regulation**

ACCOUNTANCY FIRM/BRANCH APPLICATION

APPLICANT INFORMATION (please print)

FIRM NAME *FIRST* *MIDDLE INITIAL* *LAST*

MAILING STREET ADDRESS

CITY STATE ZIP

PHONE # () E-MAIL

PLEASE ANSWER THE FOLLOWING DISCLOSURE

Has any jurisdiction taken disciplinary action against any professional license you hold or have held, or denied your application for licensure? (check one) NO YES

If yes, enclose a detailed explanation and copies of all documents.

PLEASE ANSWER THE FIRM LICENSING REQUIREMENT

Is your firm in compliance with the firm licensing requirements? (check one) NO YES

All firms, including sole proprietorships, must hold a firm license (in addition to the individual licenses of practitioners working in the firm), if they provide attest services or use the title "CPA" or "CPA firm". See 32 M.R.S. §12252(1).

ACKNOWLEDGMENT AND SIGNATURE REQUIRED

By my signature, I hereby certify that the information provided on this application is true and accurate to the best of my knowledge and belief. By submitting this application, I affirm that the Office of Professional & Occupational Regulation will rely upon this information for issuance of my license and that this information is truthful and factual. I also understand that sanctions may be imposed including denial, fines, suspension or revocation of my license if this information is found to be false.

SIGNATURE _____ **DATE** _____

BOARD OF ACCOUNTANCY

ACCOUNTING FIRM OR BRANCH LICENSE APPLICATION

Required Fee: \$35.00

- Accountancy Firm - In State (FM)**
- Accountancy Firm - Out of State (FMF)**
- Accountancy Branch (FB)**

Office Use Only:

Check # _____
Amount: _____
Cash # _____
Lic. # _____
1421- \$35.00

Make checks payable to "Maine State Treasurer" - If you wish to pay by credit or debit card, fill out the following:

NAME OF CARDHOLDER (please print) *FIRST* *MIDDLE INITIAL* *LAST*

ADDRESS OF CARDHOLDER (please print)

I authorize the Department of Professional and Financial Regulation, Office of Professional & Occupational Regulation to charge my VISA MASTERCARD AMER/EX DISCOVER the following amount: \$_____

Card number: *XXXX-XXXX-XXXX-XXXX* Expiration Date *mm / yyyy*

Check Here I understand that fees are non-refundable
SIGNATURE _____ **DATE:** _____

In the past three years, has any jurisdiction taken any disciplinary action against any professional license you hold or have held or denied your application for licensure? No Yes

If yes, enclose a detailed explanation.

Does your firm provide a defined service other than compilations? Yes No

If yes, a peer review must be completed within 18 months after the initial granting of the permit and every three years thereafter for as long as the firm provides a defined service other than compilations.

Name of Person in Charge of this Firm/Branch: _____ Permit

Number of Person in Charge of this Firm/Branch: _____

The Person in Charge of this Firm/Branch is licensed in the following state(s): _____

Person in Charge of Firm/Branch is in Good Standing in States Licensed? YES NO

LIST ALL PARTNERS/SHAREHOLDERS OF FIRM/BRANCH

NAME OF ALL PARTNERS/SHAREHOLDERS	LICENSE JURISDICTION	PERCENTAGE OF OWNERSHIP	INDICATE IF ACTIVE PARTICIPANT OF FIRM

ATTACH SEPARATE SHEET IF ADDITIONAL SPACE IS NEEDED

LIST NAME OF EACH LICENSEE WHO REGULARLY WORKS IN THIS STATE TO INCLUDE PARTNER, OFFICER, SHAREHOLDER OR EMPLOYEE

NAME	LICENSE JURISDICTION	LICENSE NUMBER

ATTACH SEPARATE SHEET IF ADDITIONAL SPACE IS NEEDED