



The Commonwealth of Massachusetts
Division of Professional Licensure
Board of Public Accountancy
1000 Washington Street, Suite 710, Boston, MA 02118-6100
(617) 727-1806
[email to:accountingboard@mass.gov](mailto:accountingboard@mass.gov)
<https://www.mass.gov/orgs/board-of-public-accountancy>

REINSTATEMENT OF AN EXPIRED LICENSE

Instructions

Your reinstatement process may be different depending on how long your license has been expired.

IF YOUR LICENSE HAS BEEN EXPIRED FOR LESS THAN 20 MONTHS, YOU DO NOT NEED TO SUBMIT THIS APPLICATION.

You may renew your license here: <https://elicensing.mass.gov/CitizenAccess/Default.aspx>. Please email dplauthcodes@mass.gov if you do not have your renewal notice and need your record identification and authorization codes. **Please note that if your license has not been expired for at least 20 months, it will only be renewed until the next two-year renewal date for your license, and you will be required to submit 80 additional CPE credits to renew your license again.** For example, if your license expired on June 30 of an even-numbered year, it will only be renewed until June 30 of the next even-numbered year before you will have to renew again with 80 new CPE credits. The same applies if your license expired in an odd-numbered year. For this reason, you may wish to wait until your license has been expired for more than 20 months before reinstating your license so that the new expiration date is more than two years in the future.

IF YOUR LICENSE HAS BEEN EXPIRED FOR MORE THAN 20 MONTHS, PLEASE FOLLOW THE INSTRUCTIONS BELOW TO SUBMIT THIS APPLICATION.

Please note that if your license expired on an even-numbered year, and you are reinstating your license before March 1 of an even-numbered year, you will have to renew your license again by June 30 of the same year and submit 80 CPE credits that you did not submit to reinstate your license upon renewal. The same applies if your license expired in an odd-numbered year, and you are reinstating your license before March 1 in an odd-numbered year.

After your application has been approved, you will receive a payment coupon in the mail. After you return the signed coupon with payment, your license will be reinstated.

REINSTATEMENT APPLICATION CHECKLIST:

1. Application and CORI Form:

A complete Application for Reinstatement of an Expired License form, including a **notarized** Criminal Offender Record Information (CORI) Acknowledgement form located at the end of this application.

2. Explanation of Professional Employment:

Submit a brief explanation of your professional employment since your license lapsed. If you did practice in Massachusetts without proper licensure, you must include an explanation and description of your practice and the services you provided.

3. License Verification(s) (If Applicable):

If you are or have been licensed in another jurisdiction in **any** profession, you must arrange for each jurisdiction to submit an official license verification or certification to the Board either through the mail at the address above or email to accountingboard@mass.gov.

CPE Exception:

If you were licensed as a CPA in another state during the entire period your Massachusetts license has been expired, you **are not** required to submit proof of 160 CPE hours to reinstate your license. You must submit a copy of the policy, regulation, or statute from that state that requires you to take CPE hours to renew your license.

4. Proof of 160 CPEs:

If you were not licensed as a CPA in another state during the entire period your Massachusetts license has been expired, proof of completion of 160 CPE hours within four years from when this application is received by the Board, including 80 hours of courses in the attest function and/or financial statement preparation and 8 hours in ethics.

See the list below and 252 CMR 2.14 for what CPE credits are acceptable:

<https://www.mass.gov/regulations/252-CMR-2-requirements-for-certification>.

Additional Information Required for Proof of CPEs:

- **CPE Courses**: A list of the 80 hours of courses in the attest function and/or financial statement preparation, including the sponsor or provider, the course or program title, the location, the date, and the number of hours. Please also include **certificates of completion for all courses listed**.
- **College Courses**: If you are claiming a college course for CPE hours, you must list the college or university, course title, date, and number of credits for each course and submit an official transcript. The Board awards 15 CPE hours for each semester credit, and 7.5 CPE hours for each quarter credit.
- **Formal Correspondence or Other Individual Study Program**: If you are claiming a formal correspondence or other individual study program for CPE credit, you must list the program title and the dates you began and completed the program. You must also list the number of CPE hours you are claiming for the program, proof that you completed the program, e.g., proof that you passed an examination, and proof that the work you are claiming was actually accomplished. See the Board’s “Policy Regarding Approval of Continuing Professional Education Hours for Correspondence or Individual Study Programs and for Presentations” for more information: <https://www.mass.gov/policy-advisory/board-policies-and-guidelines-accountancy#policy-regarding-approval-of-continuing-professional-education-hours-for-correspondence-or-individual-study-programs-and-for-presentations>
- **Presenting a Class or Program**: If you are claiming a class or program that you presented for CPE credit, you must list the course or program title, the location, the date, the number of hours you prepared to present the course or program, and the number of hours you presented the course or program. You must also submit a course syllabus. **Please note that if you claimed presenting a class or course for a license renewal in the past you may not claim it again to reinstate your license unless the course or program has “substantially changed.”** See the Board’s “Policy Regarding Approval of Continuing Professional Education Hours for Correspondence or Individual Study Programs and for Presentations” for more information: <https://www.mass.gov/policy-advisory/board-policies-and-guidelines-accountancy#policy-regarding-approval-of-continuing-professional-education-hours-for-correspondence-or-individual-study-programs-and-for-presentations>. The Board may allow up to 80 CPE hours for presenting or preparing to present classes or programs.
- **Publications**: If you authored an article or a book, please include a copy for Board evaluation. The Board may allow up to 40 CPE hours for authoring an article or book.

Board of Public Accountancy
 1000 Washington Street, Suite 710
 Boston, MA 02118-6100
 617-727-1806

Application for Reinstatement of an Expired License

Name: _____ CPA License #: _____

Mailing Address _____ Email Address: _____
 No. Street

 City State Zip Phone: _____

Current and Past Licenses in Other Jurisdictions (If Any)

State:	License Number:	Profession:

If you are or have been licensed in another jurisdiction in any profession, you must arrange for each jurisdiction to submit an official license verification or certification to the Board either through the mail at the address above or email to accountingboard@mass.gov.

Continuing Professional Education (CPE)

Please include the certificates of completion for the 160 CPE hours taken within four years from when this application is received by the Board, including 80 hours of courses in the attest function and/or financial statement preparation and 8 hours in ethics. See the Instructions above for more information.

Attestation Questions

1. Within the courses listed, have you completed 8 hours in the area of professional ethics?
YES NO

2. Has any finding of unlawful practice been made against you by the Massachusetts Commission Against Discrimination (MCAD)?
YES NO

If YES, please attach a letter explaining the details.

3. Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, placed on probation, or refused to renew **any** professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you?

YES NO

If YES, please attach a letter explaining the details.

4. Are charges pending against you in any jurisdiction for any sort of professional misconduct?

YES NO

If YES, please attach a letter explaining the details.

5. Have you ever been found guilty after trial, or pleaded guilty, no contest, or nolo contendere to a crime (felony or misdemeanor) in any court?

YES NO

If YES, please attach a letter explaining the details.

6. Are criminal charges pending against you in any court?

YES NO

If YES, please attach a letter explaining the details.

Quality Review (QR) Questions

1. Do you practice public accountancy as a **sole proprietor** either full-time or part-time?

YES NO

If YES, and you practice in any manner at an address other than the address on the previous page, please list the address below:

Address: _____
No. Street City State Zip

2. Do you practice public accountancy in an **ownership position**, such as shareholder, partner, or member, of a CPA firm licensed in Massachusetts?

YES NO

If YES, list your title and the firm's name and address below:

Title: _____

Firm Name: _____

Firm Address: _____
No. Street City State Zip

3. If you answered YES to question 1 or question 2 above, have you as a sole proprietor or has your firm issued reports on financial statements?

YES NO

If YES, every licensed practice of public accountancy that issues reports on financial statements must submit to a Quality Report Review. Therefore, the Board requires that the licensee indicate which review acceptance body monitors the Quality Report Review for the CPA practice, per 252 CMR.

The American Institute of Certified Public Accountants

Massachusetts Society of Certified Public Accountants

Massachusetts Association of Public Accountants

Other, please write in the name of review acceptance body below:

If NO to question 3, you cannot issue reports on financial statements in your practice of public accountancy until you have notified the Board that you have contacted a Review Acceptance Body and become a member of their Quality Review program.

4. If NO to question 1 and question 2, and you are not employed as a public accountant, list your current employment and job title.

Company: _____ Title: _____

Address: _____
No. Street City State Zip

5. If you **are employed** by a public accounting firm **but not in an ownership position**, list your employer and your job title.

CPA Firm: _____ Title: _____

Address: _____
 No. Street City State Zip

Has your employer complied with the Quality Report Review requirement?

YES NO

**I HEREBY CERTIFY THAT ALL STATEMENTS MADE HEREIN ARE TRUTHFUL
AND ARE MADE UNDER THE PAINS AND PENALTIES OF PERJURY.**

Signature

Date

**CRIMINAL OFFENDER RECORD INFORMATION (CORI)
ACKNOWLEDGEMENT FORM**

The Division of Professional Licensure by itself and on behalf of boards of registration pursuant to M.G.L. c. 13, §9 [hereinafter, "Division of Professional Licensure"] is registered under the provisions of M.G.L. c. 6, § 172 to receive CORI for the purpose of screening current and otherwise qualified prospective license applicants and current licensees.

As a license applicant or current licensee, I understand that a CORI check will be submitted for my personal information to the Department of Criminal Justice Information Services ("DCJIS"). I hereby acknowledge and provide permission to the Division of Professional Licensure to submit a CORI check for my information to the DCJIS. This authorization is valid for one year from the date of my signature. I may withdraw this authorization at any time by providing the Division of Professional Licensure written notice of my intent to withdraw consent to a CORI check.

FOR LICENSING PURPOSES ONLY:

The Division of Professional Licensure may conduct subsequent CORI checks within one year of the date this Form was signed by me provided, however, that the Division of Professional Licensure must first provide me with written notice of this check.

By signing below, I provide my consent to a CORI check and acknowledge that the information provided on Page 2 of this Acknowledgement Form is true and accurate.

Signature

Date

NOTE: DPL CANNOT ACCEPT THIS TWO-PAGE CORI ACKNOWLEDGMENT FORM UNLESS IT IS EITHER (1) SIGNED IN PERSON AT THE BOARD'S OFFICES IN THE PRESENCE OF A DPL EMPLOYEE WHO HAS VERIFIED THE APPLICANT'S IDENTITY THROUGH ACCEPTABLE IDENTIFICATION, OR (2) SIGNED IN THE PRESENCE OF A NOTARY PUBLIC WHO HAS LIKEWISE VERIFIED IDENTITY AND THEN MAILED OR OTHERWISE DELIVERED TO THE BOARD'S OFFICES AT THE ADDRESS SET FORTH ABOVE.

SUBJECT INFORMATION: (A red asterisk (*) denotes a required field)

*Last Name *First Name Middle Name Suffix

*Maiden Name (or other name(s) by which you have been known)

*Date of Birth Place of Birth

*Last Six Digits of Your Social Security Number: _____ - _____

Sex: _____ Height: _____ ft. _____ in. Eye Color: _____

Driver's License or ID Number: _____ State of Issue: _____

Current and Former Addresses:

Street Number & Name City/Town State Zip

Street Number & Name City/Town State Zip

IDENTITY VERIFICATION SECTION: If this form is submitted by hand at DPL Offices, Section A must be completed. Otherwise, Section B must be completed.

SECTION A: VERIFICATION BY DPL EMPLOYEE: I hereby certify that I verified the identity of the above-referenced subject by reviewing the following form(s) of government-issued identification:¹

Passport State Issued driver's license Military identification State-issued identification card

VERIFIED BY: _____
Name of Verifying DPL Employee (Please Print)

Signature of Verifying DPL Employee Date

SECTION B: VERIFICATION BY NOTARY:

On this _____ day of _____, 20____, before me, the undersigned notary public, personally appeared _____ (name of document signer), and proved to me through satisfactory evidence of identification, which was the following:[†]

Passport State-issued driver's license Military identification State-issued identification card

to be the person whose name is signed on the preceding or attached document, and acknowledged to me that (he) (she) signed it voluntarily for its stated purpose.

Notary Public: Notary Commission Expires On

¹ If a subject does not have an acceptable government-issued identification, his or her identity shall be verified by other forms of documentation as determined by DCJIS. 803 CMR 2.09(2).