

# IDAHO STATE BOARD OF ACCOUNTANCY NEWSLETTER

## NASBA CHAIR

This October, the National Association of State Boards of Accountancy will inaugurate Sam Cotterell, CPA as the Chair of their Board of Directors for 2007-2008. Mr. Cotterell is a member of the Idaho State Board of Accountancy and Vice President and Controller of Boise Cascade LLC. He has chaired numerous NASBA committees and is now in his second term with the Idaho Board. Mr. Cotterell has served a two-year term on the Public Company Accounting Oversight Board's Standing Advisory Group.

**2007-2008**

**Chairman  
of the Board**

**Sam Cotterell**



**Earn vacation miles,  
save time,  
save a stamp,  
save a tree &  
Go GREEN with  
Online License Renewal  
&  
Firm Registration!!!**

See details on page 3

**ONLINE RENEWAL  
BEGINS MAY 26TH**

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## Proposed Changes to Accountancy Act & Rules

At the April 2007 meeting, the Board discussed Idaho Accountancy Act and Rule changes. The following concepts will be put into draft legislation and rules documents to be exposed during the summer. If there is support, the proposals will go to the 2008 Legislative Session. Look for exposure drafts in future newsletters, at ISCPA sponsored tax roundtables, and on our website [www.isba.idaho.gov](http://www.isba.idaho.gov)

The Board is considering Act changes including:

- dropping the Retired CPA license age from 60 to 55
- eliminating notice and fee for Practice Privileges
- expanding the definition of "good moral character"

The Board is considering Rule changes including:

- adding an Ethics CPE requirement (see article on page 2)
- expanding Board's authority to share discipline dockets with other State Boards
- adding a time frame for Firms to enroll with an Administering Organization if the one they are using no longer offers Peer Reviews
- deleting obsolete references to the paper-based CPA Examination
- removing instructor's name as a required field on CPE Reports
- exempting Idaho licensees whose principle place of business is out of state from CPE reporting
- clarifying client-accountant confidentiality privilege
- adding a Model Code of Conduct

## New Administering Organization Approved

The Idaho State Board of Accountancy approved the National Conference of CPA Practitioners (NCCPAP) as an Idaho Administering Organization during their December 2006 Board Meeting. Their approval was based upon the Peer Review Oversight Committee's review and recommendation from November 2006.

NCCPAP gained approval from AICPA Peer Review and the Center for Public Company Audit

Firms (CPCAF) Peer Review Programs to oversee administration of the peer review of member firms in December 2005.

Contact information for the NCCPAP is James J. Hand, III, CPA, Peer Review Committee Chair; LaPorte Sehr Romig Hand; 110 Veterans Memorial Blvd., Suite 200; Metairie, LA 70005. Phone numbers are 504 835-5522 ext 3116 and fax 504 835-5535.

## Ethics CPE Requirement

ISBA, ISCPA, and IAPA representatives met in January 2007 to discuss an Ethics component in Idaho's CPE requirements. Here are the specific recommendations that will be included in the Board's Act and Rules exposure drafts.

1. Add a requirement for two hours of Ethics CPE each year for Active licensees. Programs in ethics include topics such as ethical reasoning, state-specific statutes and rules, and standards of professional conduct, including those of other applicable regulatory bodies.
2. Penalty hours for non-compliance with the Ethics CPE requirement would be to complete one and one-half times the number of hours the licensee is short by May 31<sup>st</sup> of the following year (same as the current penalty for CPE non-compliance.)
3. A licensee reinstating or re-entering as Active must complete four hours of Ethics CPE within the eighty hour CPE requirement to regain an Active license.
4. A two hour State-specific course on Idaho's statutes and rules would be required during the first year of licensure for all new licensees and newly reinstated or re-entered licensees.

## Reinstated Licenses

BEINFEST, STEVEN DONALD	CP-1322
CRONIN, BRENDA SUSAN	CP-1985
GUYMON, KARI LYNN	CP-3389
HEDIN, GREGG M	CP-3965
JEFFRIES, WENDELL RAY	CP-1037
KELLY, SANDY ANNE	CP-2813
LEMONS, LIANE MICHELLE	CP-2839
LYONS, MARGARET YVONNE	CP-2184
MCDONOUGH JR, ROBERT WAYNE	CP-3245
NICHOLSON, CYNTHIA S	CP-1682
NIXON, J SCOTT	CP-4087
SINGH, SANJAY	CP-3900
VAN ENGELEN, JOHN FREDERICK	CP-1078

### **CPE CREDIT REVIEW NOW AVAILABLE ON OUR WEBSITE!**

Licensees can now go to our web site and view their approved 2006 CPE credits and review their required 2007 CPE credits. Just follow the link from our main page! [www.isba.idaho.gov](http://www.isba.idaho.gov)

## Re-Entries

Licensees holding an Inactive or Retired license can return to an Active license by completing 80 hours of CPE in the 12 months prior to re-entry, and paying the \$20 additional for an Active License.

DANIELS, GENE CHARLES	CP-3151
DUTRA, BARBARA ANN	CP-3756
KOEP, COURT ALEXANDER	CP-2507
NELSON, ARLENE G TRAMP	CP-4371
WILLIAMS, CHRISTOPHER P	CP-4610



[www.isba.idaho.gov](http://www.isba.idaho.gov)  
Download the latest forms from our site

# Online License Renewal & Firm Registration



Earn vacation miles, save time, save a stamp, save a tree and go **GREEN** with online CPA License Renewal and Firm Registration!

This year, in response to requests from our licensees and for added convenience, 2007/2008 Firm Registration may be completed online at the same time as “bulk” License Renewal.

License Renewal deadline is Monday, July 2, 2007. Late License Renewal will be available until July 31, 2007 with the \$100 Late Renewal Fine automatically calculated into the total for each license renewed.

Online Firm Registration will be available at the same time you renew all the CPA and/or LPA licenses in your Firm. After that, Firms that did not take advantage of the online renewal will be required to download the Firm Registration form from our website, fill it out in its entirety with current licensees and a list of ones that left the firm during the past year, calculate the correct amount and send the form and a check in for payment. The Firms that renewed online will have enjoyed the ease of the

computer generated licensee list to update and printout, credit card payment and an immediate receipt. Firms required to submit any of the Peer Review reports may fax those to our office at 208 334-2615.

Firm Registration deadline this year is Monday, October 1, 2007. As always, only a US Postal date cancellation is acceptable to avoid a late fine. Postage meter dates are not acceptable for last minute deliveries.

This year American Express joins Visa, MasterCard and Discover for online payment options.

## New Practice Privileges 9/13/06 - 3/22/07

AMELOTTE, DAVID	PP-0405	MN
AMEND, GREGG	PP-0429	WA
BAL, KIRANJIT	PP-0372	WA
BALL, AMANDA J	PP-0417	CA
BARRON, MARGARET	PP-0394	CA
BAUMGARTEN, ROGER	PP-0431	CA
BAYLISS, CAROLYN M	PP-0424	CA
BLOCK, BERNIE	PP-0368	CO
BRADY, DANIEL WILLIAM, JR	PP-0406	WA
BROUDY, JAY DAVID	PP-0391	OR
BURNHAM, CHERI RAE	PP-0430	WA
BURNHAM, GAVIN	PP-0384	WI
CASEY, LYNNE B	PP-0402	OR
CHRISTIANSEN, CAMILLE	PP-0423	WA
CRAWFORD, RUSSELL W	PP-0395	WA
CUSHMAN, LISA	PP-0373	WA
DAHL, HAROLD G	PP-0370	MN
DAYLOR, JACQUELYN K	PP-0389	IL
DRAKE-CAVALLETTI, HEIKE	PP-0387	IL
DREHER, DEANNA	PP-0398	WA
ELDREDGE, THOMAS RYAN	PP-0378	UT
ETHERINGTON, KRISTINA	PP-0393	WA
EWING, SCOTT	PP-0354	WA
FERGUSON, ANN M	PP-0379	OR
FEY, JEFFREY M	PP-0358	WA

FRANCO, KELLI	PP-0377	WA
GLOD, DAVID S	PP-0376	UT
GREENE, CRAIG L	PP-0364	IL
GRIMM, SCOTT	PP-0375	WA
HALEBLIAN, VICKEN M	PP-0413	CA
HALL, PATRICK M	PP-0383	IA
HAMMER, TORRE	PP-0360	WA
HANSEN, DONALD H	PP-0359	WA
HANSEN, DONNA L	PP-0408	CA
HEISKALA, DEBRA GAYLE	PP-0421	CA
HILL, DAVID E	PP-0361	MT
HOCH, DALYNN	PP-0425	MN
HOGAN, DENNIS C	PP-0381	CO
HOYLE, LYNN S	PP-0416	OR
HUTCHINS, GREGGORY J	PP-0409	CA
ILES-BRUNK, SHERYL	PP-0374	CA
JACOBSON, SUSAN	PP-0412	CA
KARAKACHIAN, HRATCH J	PP-0415	CA
KAUFMAN, MATTHEW	PP-0426	OR
KIMERER, JOSHUA	PP-0365	CA
KRUEGER, BRENT D	PP-0367	MT
KRUEGER, MARK	PP-0420	WA
KURKOWSKI, JOHN L	PP-0428	IL
LUND, MARC	PP-0427	CA
MAC LEAN, JOHN JARED	PP-0411	CA
MARION, DAVID B	PP-0403	CA
MATTSON, ANDREW M	PP-0355	CA
MILLS, ROGER W	PP-0386	OR
ONDYAK, DENNIS M	PP-0356	CA
OWENS, DANIEL C	PP-0385	MN
PATRICK, RYAN R	PP-0401	OR
PETERSON, DAVID M	PP-0369	CO
PORTER, CHAD A	PP-0404	CA
REDDAWAY, BEN M	PP-0380	OR
REINHART, BRYON JOHN	PP-0371	MN
RISTAN, MARY ROBIN	PP-0410	CA
ROBERTSON, JOHN S	PP-0399	CA
SARGENT, JOSHUA	PP-0397	OR
SELF-MERRITT, JERI	PP-0362	WA →

## New Practice Privileges cont.

SHUMAN, ZACHARY G	PP-0414	CA
SLY, CHRISTOPHER NED	PP-0390	CA
SMITH, JOSEPH PAUL	PP-0392	WA
SMITH, LANA A	PP-0396	OR
STACY, ROBERT LEE FATE	PP-0418	OR
SZERWO, BRANDON	PP-0382	WA
WEBB, DEREK M	PP-0400	FL
WELSH, DAVID BRIAN	PP-0357	CA
WHITE, BRADLEY V	PP-0363	WA
WOJDOWSKI, STEPHEN	PP-0419	CA
WOLFF, KENNETH L	PP-0407	SD
WYATT, JACQUELINE RAE	PP-0422	MN
YURGLICH, ROBERT	PP-0366	CO

## CPA EXAM CANDIDATE

Your state board of accountancy, in cooperation with the National Association of State Boards of Accountancy, participates in a statistical survey relating to candidate performance on the Uniform CPA Examination. As a candidate for the Uniform CPA Examination, you are expected to complete this questionnaire for the development of national and state statistical information that is useful to the board of accountancy, educational institutions, and other groups interested in identifying some of the characteristics of the candidate population.

All first time candidates will be required to complete the candidate questionnaire when they submit payment online for the NASBA payment coupon. Candidates who pay by mail or over the phone will also be required to complete the questionnaire, and will be notified by the Board. Candidates who do not complete the questionnaire may be delayed in testing.

*Congratulations to the following candidates who passed the CPA exam during the January/February 2007 testing window:*

ATANASOV, IVAN STEFANOV	JOHN, TIMOTHY WILLIAM
BENDER, BRIAN EDWARD	JOHNSON, BLAKE ROSS
DEATON, TAMARA LYNNE	MILLER, WILLIAM EARL
DYKSTRA, RACHEL ELIZABETH	MINER, SCOTT MICHAEL
GRAY, JARED COREY	QUILLEN, MARK PHILLIP
HAHN, DEAN ALBERT	WATSON, MARK ALAN
HYATT, ROSS BRENT	

## Disciplinary Actions

### Complaints

Scott Beggs CP-1764

Board Staff filed a complaint after being notified the Mr. Beggs was charged with embezzlement of client funds. Mr. Beggs' CPA license lapsed in July 2005, and he pleaded guilty in March 2006. The Board held a hearing in December 2006, and found Mr. Beggs in violation of the Idaho Accountancy Act. The Board's Final Order refuses to allow Mr. Beggs to reinstate his license for eight years, fines him \$2,500 due by June 2008, and maintains the conditions of an early stipulation that limited services provided and use of title.

Randall Whistler CP-3555

A complaint alleged Mr. Whistler did not return original client records and other work papers that constitute client papers. Although Mr. Whistler agreed to return the client records, the complainant was not satisfied and requested additional documents. The request was provided to Mr. Whistler, directing him to either return the records or explain why he could not do so. Mr. Whistler failed to respond. The Board held a hearing in December 2006. Mr. Whistler did not appear. The Board issued a Final Order of reprimand, with a \$1,000 administrative fine and directed him to respond to the inquiry regarding return of client records within 45 days. Mr. Whistler timely complied with the Final Order.

### Cease & Desist

AA Tax and Accounting Services

This tax business in Boise does not have CPAs, yet it was listed under the Certified Public Accountants heading in the Dex Qwest Yellow Pages. The owner signed the Cease and Desist agreement to remove the listing.

*Individuals who violate the Idaho Accountancy Act and Rules, but do not hold a current Idaho CPA license, are subject to Cease and Desist orders by the Board.*

## New Licensees 9/6/06 - 4/2/07



ANDERSON, RYAN	CP-4609	G/T	UT	LEE, LITZE	CP-4593	Exam	ID
ARMITAGE, BRAD	CP-4619	G/T	CO	LIU-PHILO, SHAO C	CP-4629	Rec	CA
ATTEBURY, HOLLY M	CP-4602	G/T	UT	LOUREY, LINDA B	CP-4628	Rec	WA
BANGERTER, DEVON, JR	CP-4598	Rec	WI	MARS, CLIFFORD J	CP-4603	Rec	CA
BARFUS, BENJAMIN R	CP-4588	Rec	UT	MOKWA, CAROL A	CP-4601	Exam	ID
BENSON, DOUGLAS D	CP-4612	Exam	ID	MURRI, BRETT A	CP-4591	Exam	ID
BERLS, BRAD A	CP-4613	Rec	NV	NORTON, DARLENE R	CP-4599	Rec	MI
BLUHM, ARIC	CP-4626	Rec	WA	OLSON, BLAKE	CP-4627	G/T	CA
BORGER, BARRY J	CP-4640	Rec	MI	RAEDER, JULIE C	CP-4623	Exam	ID
BRIDGE, PAUL	CP-4644	Rec	WA	RAHMAN, ZAHID	CP-4614	Rec	CA
CAPRON, CHRISTOPHER	CP-4606	Rec	CA	RINGLING, MARLA K	CP-4632	Rec	AZ
CIESLIK, MARY T	CP-4622	Rec	CA	ROBERTS, MARK W	CP-4604	Rec	CA
CLAIRMONT, AMY L	CP-4630	Rec	WA	RUMPF, CHARLES R	CP-4615	Rec	WA
CLOUGH, ANNE	CP-4617	Rec	VT	SALO, JORDAN D	CP-4643	G/T	MT
DE HAAS, DANIEL G	CP-4595	Rec	NV	SCHROATH, JAMES	CP-4633	Rec	CA
DEBNATH, MOUTUSHI	CP-4638	Exam	ID	SIGGLIN, LORA REY	CP-4624	Exam	ID
DOUGLAS, JENNIFER L	CP-4592	Exam	ID	SPAHR, JASON S	CP-4625	Exam	ID
FOLKE, KURT R	CP-4594	Exam	ID	STUEVE, SUSAN G	CP-4647	Exam	ID
FULLMER, KENNETH C	CP-4621	Exam	ID	TAYLOR, JUSTIN M	CP-4636	G/ T	UT
GARVIN, JEFFREY M	CP-4589	Exam	ID	WEBB, MELANIE	CP-4607	Rec	WA
GENER, JEANNETTE	CP-4620	Rec	CA	WEESE, JANIS L	CP-4618	Rec	CA
GRANGE, KELLY F	CP-4590	Exam	ID	WHITLOCK, JOSEPH E	CP-4645	Rec	WY
GRAY, JASON M	CP-4642	Exam	ID	WHITTEN, DEBRA E	CP-4616	Rec	OR
GRIFFIN, EDDIE P	CP-4639	Exam	ID	WILLIAMS, CHRISTOPHER P	CP-4610	Rec	CA
HAHN, DEAN A	CP-4646	Exam	ID	WOOD, KENNETH P	CP-4637	Rec	GA
HALL, JEREMY B	CP-4611	Exam	ID	WRIGHT, JANE E	CP-4608	Rec	AZ
HAYES, AIMEE L	CP-4631	G/T	CA				
HAYS, ANNETTE W	CP-4641	G/ T	GA				
HUNT, MICHELLE H	CP-4597	Rec	AZ				
HUNTER, RYAN L	CP-4600	Exam	ID				
JOHNSON, JANNICA L	CP-4596	Rec	MO				
JOLLY, JERELD D	CP-4648	Rec	CA				
KNOWLES, KATHLEEN R	CP-4635	Rec	CA				
LARSEN, BRADLEY K	CP-4605	Rec	VA				
LARSEN, TIMOTHY J	CP-4634	Exam	ID				

~ Methods Of License ~

Exam=Examination Rec=Reciprocity G/T=Grade Transfer

In Memory of..

Joseph J. Bullock CP-0207

Active License October 15, 1958 - June 30, 2007

Died February 2, 2007

## CPE UPDATE

In March, the CPE Committee met and welcomed five NEW MEMBERS: Gerron Gibson, *Idaho Power*; Jesse Leib, *Eide Bailly*; Karan Tucker, *Mountain States Group, Inc*; Wade Hirschi, *Rigby School District #251* and Joan Jagels, *IAPA Treasurer*.

The committee took action on the following items from the 2397 CPE reports filed for 2006

- 1 Late Fee was waived due to Medical issues
- 19 Extension requests granted with Penalty
- 7 Extensions with penalty granted because two year totals equal less than 80
- 1 Extension granted without Penalty due to a family death in December
- 1 Questionable Course Credit is awaiting verification from AAHAM
- 5 Published Articles were reviewed and approved for 4 CPA's
- 126 Random Audits were reviewed resulting in 5 files needing additional documentation
- 19 requests for Inactive status beginning July 1, 2007
- 1 Retired beginning July 1, 2007
- 2 Lapsed beginning July 1, 2007
- 1 Practice Privilege beginning July 1, 2007

Licensees requesting Extensions are required to submit all certificates for the year the extension was requested and the next year when CPE is submitted.

Yearly CPE Audits are selected by random computer generation prior to CPE notices being mailed. CPE Audit notices are mailed early if the CPE report is filed early. The sooner your CPE report is submitted, the sooner you are notified of a pending Audit giving you more time to collect the appropriate documentation.

NASBA's CPE Tracking is a useful tool to eliminate the worry of keeping track of your CPE credits and certificates for only \$20 per year. A description and sign up is on the NASBA website at : <https://Cpe tracking.com/index>.

## ONLINE CPE CLASSES

Be aware of online CPE providers that do not display the **National Registry of CPE Sponsors or QAS** number as found on the NASBA web. One of our licensees has alerted us to a problem with The CPE Discount Store, LLC. The information on their web states "Our courses **will be accepted** by the Idaho State Board of Accountancy for CPE credit." After paying for a 20 hour course, taking and submitting the online exam, the licensee could not obtain a certificate. Calls to the number online were not answered.

Idaho does not pre-approve CPE courses and only accepts those that follow the Joint AICPA/NASBA Statement of Standards for CPE. If you are looking at online courses, it is wise to check into the credibility of the source before spending your money.

### The Board & Staff congratulate the 2006 High Scoring Idaho Candidates for the Uniform CPA Examination:

<u>CANDIDATE</u>	<u>AGGREGATE SCORE</u>
BERGESON, JONATHAN G.	378
BIRD, LEWIS R.	347
GRANT, JARED W.	322
LARSEN, TIMOTHY J.	334
HOUSTON, ZACHARY D.	337
MURRI, BRETT A.	314
PORTER, CHANDRA D.	345
RAEDER, JULIE C.	322
STAMM, ANCA R.	349
YOUNG, LUCAN J.	321

**How to Prepare**  
Exerpt from:  
[cpa-exam.org](http://cpa-exam.org)

## The CPA Exam

The Uniform CPA Examination measures professional competence and helps to establish the CPA license as evidence of professional qualification. The examination is a 14-hour computer-based test (CBT) with four sections: Auditing & Attestation, Financial Accounting & Reporting, Regulation, and Business Environment & Concepts.

Once candidates are deemed eligible by a board of accountancy, they can take one or more exam sections at a time. They cannot, however, take the same section more than once during any testing window (the quarterly period during which the

exams are available). Generally, candidates have 18 months to pass all four sections and retain credit; but check with your state board as some states may differ. (*Idaho candidates have 18 months to pass all four sections and retain credit.*)

The AICPA does not provide or recommend exam practice materials. However, candidates are advised to review the examination content specification outlines (CSOs), and other content-related documents or materials available via the links on the right side of this page.

**The page location of this document:**

<http://www.cpa-exam.org/cpa/>

[How\\_prepare.html](http://www.cpa-exam.org/cpa/How_prepare.html)

## Exam Fee Increase

**There will be a fee increase for all ATT's submitted to NASBA on or after August 18, 2007**

Exam Section Name	Formerly	AICPA Fee (per section)	NASBA Fee (per section)	Prometric Fee (from \$23.11 to \$23.85 per hour)	Security Fee	Length (hrs)	Total Cost Invoiced
<b>Auditing &amp; Attestation</b>	<b>AUDIT</b>					4.5	
prior to August 18th, 2007		\$65	\$15	\$104.00	\$3		\$ 187.00
on or after August 18th, 2007		\$80	\$18	\$107.33	\$4		\$ 209.33
<b>Financial Accounting &amp; Reporting</b>	<b>FARE</b>					4.0	
prior to August 18th, 2007		\$65	\$15	\$92.44	\$3		\$ 175.44
on or after August 18th, 2007		\$80	\$18	\$95.40	\$4		\$ 197.40
<b>Regulation</b>	<b>ARE</b>					3.0	
prior to August 18th, 2007		\$65	\$15	\$69.33	\$3		\$ 152.33
on or after August 18th, 2007		\$80	\$18	\$71.55	\$4		\$ 173.55
<b>Business Environment &amp; Concepts</b>	<b>LPR</b>					2.5	
prior to August 18th, 2007		\$65	\$15	\$57.78	\$3		\$ 140.78
on or after August 18th, 2007		\$80	\$18	\$59.63	\$4		\$ 161.63



**Idaho State Board  
Of Accountancy**

**Board Members**

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PRSRRT STD  
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PAID  
Boise ID  
Permit No.1

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Boise ID 83720-0002

**Phone** 208-334-2490  
**Fax** 208-334-2615  
**Web** isba.idaho.gov

**Physical address:**  
1109 Main Ste 470  
Boise ID 83702

**Address Change? Let Us Know!**

Licenses, please check the mailing label on the upper half of this page. Idaho Accountancy Rule 302 requires license holders to notify the Board in writing within 30 days of any change of address, business connection, or employer.

Licentee Name \_\_\_\_\_ License # \_\_\_\_\_

Daytime Phone ( ) \_\_\_\_\_ Evening Phone ( ) \_\_\_\_\_

New Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

E-Mail Address \_\_\_\_\_

Employer Name \_\_\_\_\_ New? Yes No

Signature \_\_\_\_\_ Date \_\_\_\_\_

Online address changes are available. If you don't have a password, please contact the Board office.

**Mail to:** Idaho State Board of Accountancy or FAX : 208-334-2615  
PO Box 83720  
Boise, Idaho 83720-0002 or E-MAIL: aaleto@isba.idaho.gov