

STATE BOARD OF ACCOUNTANCY

MAILING ADDRESS

STATE BOARD OF ACCOUNTANCY
P.O. BOX 2649
HARRISBURG, PA 17105

COURIER ADDRESS

STATE BOARD OF ACCOUNTANCY
2601 NORTH THIRD STREET
HARRISBURG, PA 17110

PHONE 717-783-1404

FAX 717-705-5540

E-MAIL st-accountancy@pa.govWEB: www.dos.pa.gov/account

CERTIFIED PUBLIC ACCOUNTANT - CERTIFICATION APPLICATION

SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. PRINT WITH BLACK INK. If a pending application is older than one year from the date submitted and the applicant wishes to continue the application process, the Board shall require the applicant to submit a new application including the required fee. In order to complete the application process, many of the supporting documents associated with the application cannot be more than six months from the date of issuance.

INITIAL LICENSURE - \$65.00 NON-REFUNDABLE APPLICATION FEE

Check or money order only, made payable to the "Commonwealth of Pennsylvania." **USE BLACK INK ONLY**

There is a \$20.00 charge for all checks returned "not paid" regardless of the reason for non-payment.

License being issued once application is approved/processed will expire December 31st of the odd numbered year.

Please remember that you will need CPE to renew your license. Submit original application, not a copy.

SECTION 1: *If your name has changed since you completed the examination, provide a copy of the marriage certificate or court order. This section must be completed – Refer to CPA LAW Section 3(a)(4)*

| | | |
|---|------------|--------------------|
| APPLICANT NAME | | |
| MAIDEN NAME, IF APPLICABLE | | |
| EMPLOYER'S BUSINESS NAME- REQUIRED-IF NOT CURRENTLY EMPLOYED, INDICATE SUCH | | |
| EMPLOYER'S BUSINESS ADDRESS | STREET | |
| | CITY/STATE | |
| | ZIP CODE | |
| FIRM LICENSE # (If Applicable) | AF- | -L (IF APPLICABLE) |
| EMAIL ADDRESS: | | |
| Would you like us to communicate with you regarding this application via e-mail? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| BUSINESS TELEPHONE NUMBER | | |

SECTION 2:

| | | |
|------------------------|------------|--|
| HOME ADDRESS | STREET | |
| | CITY/STATE | |
| | ZIP CODE | |
| HOME TELEPHONE NUMBER | | |
| SOCIAL SECURITY NUMBER | | |
| BIRTH DATE | | |

SECTION 3: List the date you passed the Uniform CPA Examination and the state in which you passed. If you sat in another state, you must have that state board provide all examination scores and status of your certification or license *directly* to this office. Review 49 Pa Code §11.16 for examination completion requirements.

| DATE | STATE |
|------|-------|
| | |

SECTION 4: Indicate education. **NOTE:** If you obtained a graduate degree since you applied for the examination or are applying with 150 credits, you are required to have a transcript forwarded from the school *directly* to this office.

BACHELOR'S WITHOUT 150 HOURS GRADUATE BACHELOR'S WITH 150 HOURS

SECTION 5: The following questions must be answered: *If you answered "yes" to questions 3-7, provide a full written explanation in addition to a certified copy of the record with this application.*

| | YES | NO |
|--|---|----|
| 1. Do you hold, or have you ever held, a license, certificate, permit, registration or other authorization to practice a profession or occupation in any state or jurisdiction? | | |
| 2. If you answered yes to the above question, please provide the profession and state or jurisdiction: _____ | | |
| 3. Have you had disciplinary action taken against a professional or occupational license, certificate, permit, registration or other authorization to practice a profession or occupation issued to you in any state or jurisdiction or have you agreed to voluntary surrender in lieu of discipline? | <input type="checkbox"/> CHECK HERE IF ACTION WAS TAKEN IN PA-CERTIFIED COPIES NOT REQUIRED IF ACTION TAKEN BY PA BOARD | |
| 4. Do you currently have any disciplinary charges pending against your professional or occupational license, certificate, permit or registration in any state or jurisdiction? | | |
| 5. Have you withdrawn an application for a professional or occupational license, certificate, permit or registration, had an application denied or refused, or for disciplinary reasons agreed not to apply or reapply for a professional or occupational license, certificate, permit or registration in any state or jurisdiction? | | |
| 6. Have you been convicted (found guilty, pled guilty or pled nolo contendere), received probation without verdict or accelerated rehabilitative disposition (ARD) as to any criminal charges, felony or misdemeanor, including any drug law violations? Note: You are not required to disclose any ARD or other criminal matter that has been expunged by order of a court. | | |
| 7. Do you currently have any criminal charges pending and unresolved in any state or jurisdiction? | | |

SECTION 6: Certification

I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa. C.S. § 4911.

I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. §4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate.

SOCIAL SECURITY ACT CERTIFICATION

In order to comply with federal law, the State Board of Accountancy is obligated to inform each applicant or licensee from whom it requests a social security number that disclosing such number is mandatory in order for this Board to comply with the requirements of the federal Social Security Act pertaining to Child Support Enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa. C.S. §4304.1(a). In order to enforce domestic support orders, at the request of the Commonwealth's Department of Human Services (DHS), the licensing boards must provide to DHS information prescribed by DHS about the licensee, including the social security number.

Applicant signature (same person as listed in Section 1)-DO NOT PRINT _____ Date-must be within 30 days of receipt in Board Office

1. **Verification of experience:** Form must be completed by your CPA verifier (Section 2 and 3 only) and must be received in the Board Office directly from your CPA verifier. Refer to Section 4.2 of the CPA Law for experience requirements for licensure.

2. **Transcripts:** Must be received directly from your college or university *if not previously submitted with examination application* (i.e. graduate degree or 150 hours). You are responsible for requesting transcripts be sent from your college or university directly to the board office.

3. **Continuing professional education (CPE) reporting form:** You are exempt from this requirement only during the CPE reporting period in which you complete the CPA Examination. Document 80 qualified hours on the CPE reporting form and submit with this application. CPE must be obtained from approved program sponsors. NOTE: Reporting period is the two-year period beginning January of even numbered year through December of odd numbered year (i.e. 1-1-16 – 12-31-17). You do not have to submit CPE if you passed the CPA Examination within that two-year period.

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VERIFICATION OF EXPERIENCE FORM

SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. BLACK INK ONLY.

SECTION 1: Candidate *only* completes Section 1 and then gives to CPA/PA Verifier to complete Sections 2 and 3:

| | | |
|--|------------|--------------------|
| CANDIDATE NAME | | |
| EMPLOYER'S BUSINESS NAME- REQUIRED-IF NOT CURRENTLY EMPLOYED YOU MUST INDICATE SUCH | | |
| EMPLOYER'S BUSINESS ADDRESS | STREET | |
| | CITY/STATE | |
| | ZIP CODE | |
| FIRM LICENSE # (If Applicable) | AF- | -L (IF APPLICABLE) |
| EMAIL ADDRESS: | | |
| BUSINESS TELEPHONE NUMBER | | |

SECTION 2: Verifying licensed CPA/PA ONLY must complete this section and return directly to the State Board of Accountancy:

| | | |
|--|--|--|
| VERIFYING LICENSED PROFESSIONAL INFORMATION | NAME/TITLE | |
| | BUSINESS NAME AT TIME OF VERIFICATION | |
| | BUSINESS ADDRESS | |
| EXPERIENCE WAS OBTAINED IN: | <input type="checkbox"/> - GOVERNMENT <input type="checkbox"/> - ACADEMIA <input type="checkbox"/> - INDUSTRY (not an accounting firm) <input type="checkbox"/> - PUBLIC PRACTICE (accounting firm) | |
| CANDIDATE'S EXPERIENCE UNDER MY VERIFICATION WAS FROM: DATE CANNOT GO PAST DATE CERTIFICATION APPLICATION RECEIVED IN BOARD OFFICE | ___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY | |
| INTERNSHIP DATES, IF APPLICABLE | ___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT | |

SECTION 2 (CONTINUED): *Verifying licensed professional must complete this section and return directly to the State Board of Accountancy: Please list the hours performed by candidate in each category and give a FULL explanation of the work done in each category. Please attach narrative if additional space is required, list the category where the hours were obtained.*

ACCOUNTING: Total Hours: _____

Explanation: _____

ATTEST: Total Hours: _____

Explanation: _____

COMPILATION: Total Hours: _____

Explanation: _____

MANAGEMENT ADVISORY: Total Hours: _____

Explanation: _____

FINANCIAL ADVISORY: Total Hours: _____

Explanation: _____

TAX: Total Hours: _____

Explanation: _____

CONSULTING: Total Hours: _____

Explanation: _____

GRAND TOTAL OF HOURS: _____ (Refer to 49 Pa Code §11.55 for total experience hours required)

INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT

SECTION 3: Certification

I certify under the penalty of perjury that my verification of the candidates experience is true and correct and that they have obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during the period of verification. I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa C.S. §4911. I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate, permit or registration.

| | | |
|--|------------------------------------|---|
| _____ Signature of Verifier (same person as listed in Section 2)-<u>DO NOT PRINT</u> | | _____ Date Signed-must be within 30 days of receipt In Board Office |
| _____ Printed Name of Verifier | | |
| _____ License Number | _____ State of Licensure | _____ Expiration Date of License |

VERIFIER MUST BE ACTIVELY LICENSED THROUGHOUT THE WHOLE PERIOD OF VERIFICATION.

THIS FORM MUST BE SUBMITTED BY THE VERIFIER ONLY- FORM WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH THE APPLICATION.

| VERIFIER'S RESPONSIBILITIES |
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|-----------------------------|

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| You have personally verified the work performed by the candidate |
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|---|
| Your CPA/PA license was current throughout the entire duration of the candidates experience |
|---|

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|--|
| You either employed the candidate or both you and the candidate were employed by the same firm |
|--|

| |
|---|
| The experience is appropriate for the applicable categories |
|---|

| QUALIFIED EXPERIENCE |
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|----------------------|

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| <u>Conditional candidate who passed at least one part of the exam before December 31, 2011 has two options:</u> |
|--|

1. Baccalaureate degree – 120 Hours | Two Years – A candidate can become licensed with 120 semester credit hours and two years (3,200 hours) of qualified experience within ten years prior to the date of certification application.
2. Masters or other post-graduate degree – 150 Hours | One Year – A candidate can become licensed with 150 semester credit hours and one year (1,600 hours) of qualified experience within ten years prior to the date of certification application

All other candidates need 150 semester credit hours of education and must have one year (1,600 hours) of qualified experience within five years prior to the date of certification application.

Each year of qualified experience shall be met by attaining 1,600 hours in not less than twelve months.

A candidate may not receive credit for more than 1,600 hours in any 12-month period.

| UNACCEPTABLE EXPERIENCE |
|-------------------------|
|-------------------------|

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|------------------|
| Self employment. |
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|-------------------------------------|
| Work as a partner in a partnership. |
|-------------------------------------|

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|---|
| Work verified by a CPA who was <i><u>not licensed</u></i> at anytime during the verification. |
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|---|
| Work verified by an accounting firm which is independent of the entity for which the candidate works. |
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