

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 – FOREIGN RECIPROcity APPLICATION

INITIAL LICENSURE - \$65.00 NON-REFUNDABLE APPLICATION FEE. U.S. Check or money order only, made payable to the "Commonwealth of Pennsylvania." There is a \$20.00 charge for all checks returned "not paid" regardless of the reason for non-payment. 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. License being issued once application is approved/processed will expire December 31st of the odd numbered year. You will need CPE to renew your license. Use black ink only. Submit original application to the Board, not a copy.

NOTE: Only individuals who hold the following certification/designation may apply for foreign reciprocity in Pennsylvania:

Chartered Accountant (CA) in New Zealand (NZICA)

Chartered Accountant (CA) in Ireland (ICAI)

Chartered Accountant (CA) in Canada (CICA)

Contador Público Certificado (CPC) in Mexico (IMCP)

Chartered Accountant (CA) in Australia (ICAA)

Certified Public Accountant (CPA) in Hong Kong (HKICPA)

SECTION 1:

APPLICANT NAME		
MAIDEN NAME, IF APPLICABLE		
CURRENT EMPLOYER'S BUSINESS NAME: REQUIRED-IF NOT CURRENTLY EMPLOYED YOU MUST INDICATE SUCH		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
BUSINESS TELEPHONE NUMBER		
EMAIL ADDRESS:		
Would you like us to communicate with you regarding this application via e-mail? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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 International Qualification Examination (IQEX) and the country in which you passed. Applicants must hold a certificate in Canada, Australia, Ireland, Mexico, New Zealand or Hong Kong. Refer to Section 5.1 of the CPA Law. See NASBA’s website for further information regarding the IQEX: www.nasba.org, click on “Exams”. NOTE: Applicant is responsible for requesting certification of their IQEX Examination to be sent directly to the Pennsylvania State Board of Accountancy from NASBA.

DATE	COUNTRY

SECTION 4: The following questions must be answered: *If you answered "yes" to questions 3-6, 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. Do you currently have any criminal charges pending and unresolved in any state or jurisdiction?		

IMPORTANT NOTE: Provide a recent Criminal History Records Check (CHRC) from the state police or other state agency for every state in which you have lived or worked for the past five (5) years. The report(s) must be dated within 90 days of the date the application is submitted. **For applicants residing in Pennsylvania,** request your CHRC from the Pennsylvania State Police at <https://epatch.state.pa.us>. **For applicants residing in California and/or Arizona:** Due to the laws of these states, the Board is not an eligible recipient of CHRC's from California and Arizona. Please obtain your Federal Bureau of Investigation (FBI) Identity History Summary Check at <https://www.fbi.gov/about-us/cjis/identity-history-summary-checks> in lieu of obtaining a CHRC from California and Arizona.

SECTION 5: List the foreign designation certificate/license number, foreign jurisdiction/country in which you are certified/licensed or have applied for certification/licensure to practice public accounting, the date your certificate/license was originally issued and the date your certificate/license expires. NOTE: Certificate/License must be active and cannot have been revoked or suspended and the credential must allow the certificate/license holder to issue reports and financial statements.

CERTIFICATE/LICENSE NUMBER	JURISDICTION/COUNTRY	ISSUE DATE	EXPIRATION DATE

SECTION 6: Identify the examination passed in the foreign jurisdiction in which you hold a current certificate/license to practice public accounting. NOTE: Applicant is responsible for requesting certification of their examination to be sent directly to the Pennsylvania State Board of Accountancy from the foreign jurisdiction public accounting authority.

EXAMINATION	JURISDICTION	DATE OF EXAMINATION

SECTION 7: 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)

Date-Must be within 30 days of Receipt in Board Office.

IT IS THE APPLICANT'S RESPONSIBILITY TO HAVE THE FOLLOWING DOCUMENTATION SUBMITTED TO THE PENNSYLVANIA STATE BOARD OF ACCOUNTANCY:

- 1. Certification of certificate/license and examination-Must be received directly from the public accounting authority in the foreign jurisdiction in which you hold the active credential to practice public accounting. Your certification/license must be active and in good standing and cannot be revoked or suspended. Certification must include the educational, examination and experience requirements which had to be satisfied in order for your certificate/license to be issued. This credential must allow you to issue reports and financial statements.**
- 2. Certification of IQEX Examination-Must be received directly from the testing company (NASBA).**

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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. TYPEWRITTEN OR BLACK INK ONLY-MUST BE LEGIBLE.

SECTION 1: Candidate only completes this section:

CANDIDATE NAME		
EMPLOYER'S CURRENT 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 OR PA professional 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: CHECK ONLY ONE BOX THAT APPLIES	<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: NOTE: DATE CANNOT GO PAST DATE THAT CERTIFICATION APPLICATION WAS 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 <u>INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT.</u>	

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 SECTION 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 at 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:

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

Conditional candidate who passed at least one part of the exam before December 31, 2011 has two options:

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:

Self-employment.

WORK AS A PARTNER IN A PARTNERSHIP.

Work verified by a CPA who was *not licensed* at any time during the verification.

Work verified by an accounting firm which is independent of the entity for which the candidate works.