

# 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.gov](mailto:st-accountancy@pa.gov)  
**WEB** [www.dos.state.pa.us/account](http://www.dos.state.pa.us/account)

## CERTIFIED PUBLIC ACCOUNTANT – DOMESTIC RECIPROCITY APPLICATION

LICENSED LESS THAN 5 YEARS     LICENSED 5 YEARS OR MORE WITHOUT LAPSE

COMPLETE APPLICATION IN BLUE OR BLACK INK-NO TYPEWRITTEN FORMS ACCEPTED

**INITIAL LICENSURE - \$65.00 NON-REFUNDABLE APPLICATION FEE.**

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.

Applications expire 1-year after receipt at the Board Office. Applicant must file new application with fee after 1-year.

### SECTION 1:

|   |            |  |
|---|------------|--|
| APPLICANT NAME  |            |  |
| BUSINESS NAME   |            |  |
| 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 Uniform CPA Examination and the state in which you passed.**  
Review regulation §11.16 for examination completion requirements.

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

**SECTION 4: Indicate education.**

BACHELOR'S                       GRADUATE                       150 HOURS

**SECTION 5:** The following questions *must* be answered: If you answered "yes" to #2, #3 or #4, provide a certified copy of the record with this application.

|   |  | YES | NO |
|---|--|-----|----|
| 1. Do you hold a license to practice this profession in any other state or jurisdiction?<br>List:   |  |     |    |
| 2. Have you had any disciplinary action instituted or taken against your license in any state or jurisdiction?  | <input type="checkbox"/> Check here if action was taken in PA<br>Certified Copies Not Required |     |    |
| 3. Have you withdrawn an application for a license, had an application for a license denied or refused, or agreed not to reapply for a license in any state or jurisdiction?  |  |     |    |
| 4. Have you been convicted, found guilty or pleaded nolo contendere, or received probation without verdict or accelerated rehabilitative disposition (ARD) as to any felony or misdemeanor, including any drug law violations, or do you have any criminal charges pending and unresolved in any state or jurisdiction? You are not required to disclose any ARD or other criminal matter that has been expunged by order of a court. |  |     |    |

**SECTION 6:**

By signing below, I verify that this form 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.

Additionally, I certify that the statements in this application are true and correct to the best of my knowledge, information and belief, and that I am of good moral character. I understand that any false statement made is subject to the penalties of 18 Pa. C.S. §4904 relating to unsworn falsification to authorities and may result in the suspension or revocation of my license or certificate.

\_\_\_\_\_  
Applicant signature (same person as listed in Section 1)

\_\_\_\_\_  
Date

REVIEW SECTION 5 OF THE CPA LAW REGARDING DOMESTIC RECIPROCITY BEFORE COMPLETING AND SUBMITTING THIS APPLICATION  
**IT IS THE APPLICANT'S RESPONSIBILITY TO HAVE THE FOLLOWING DOCUMENTATION SUBMITTED TO THE PENNSYLVANIA STATE BOARD OF ACCOUNTANCY:**

1. Verification of current licensure and examination grades *directly* from the state in which you hold a license and/or passed the Uniform CPA Examination. Applicant responsible for requesting this information.
2. *If you have been licensed less than five years, or your license has lapsed at any time within the most recent 5 years, all of the following are required:*
  - A. Verification of experience - Form must be completed by your supervisor and must be received *directly* from your supervisor. If experience was other than public accounting, a telephone interview will be conducted by a board member. An interview notice will be sent from the board office after the application has been processed.
  - B. Verification of education - Transcripts must be provided *directly* from the college.
  - C. Continuing professional education (CPE) reporting form - You are exempt from this requirement only during the reporting period in which you complete the examination. Document 80 hours on the CPE reporting form and submit with this application. Reporting period is the two-year period beginning January of even year through December of odd year (i.e. 1/1/12-12/31/13).

## **SOCIAL SECURITY ACT CERTIFICATION**

**This licensing board is obligated to inform each applicant or licensee from whom it requests a Social Security number on any application or form that disclosing such number is mandatory in order for this licensing 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 Public Welfare (DPW), this licensing board must provide to DPW information prescribed by DPW about the licensee, including the Social Security number.**

**In the event that this licensing board takes disciplinary action against an applicant or licensee, this board may disclose their Social Security number if applicant or licensee voluntarily agrees to the disclosure of this information to the appropriate professional association. This organization compiles information about individual applicants and licensees and transmits that information to other licensing boards in order to coordinate licensure and disciplinary activities between the individual states. If you do not voluntarily provide your Social Security number for this purpose, information about you will still be transmitted to this organization should you be disciplined by this licensing board, but that information will not include your Social Security number.**

**I certify that I have read the above statement, understand the full intent and I do give this licensing board permission to report my Social Security number to the appropriate professional association or licensing board.**

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**Signature**

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**Date**

(SUBMIT ORIGINAL ONLY-COPY NOT ACCEPTABLE)

**SECTION 1- APPLICANT COMPLETE THIS SECTION ONLY**

NAME \_\_\_\_\_ WORK TELEPHONE \_\_\_\_\_ SS # \_\_\_\_\_

(APPLICANT-DO NOT COMPLETE SECTION 2)

**SECTION 2- SUPERVISOR MUST COMPLETE THIS SECTION AND RETURN DIRECTLY TO STATE BOARD OF ACCOUNTANCY**

NAME \_\_\_\_\_ TITLE \_\_\_\_\_

FIRM NAME AT TIME OF SUPERVISION \_\_\_\_\_

FIRM ADDRESS \_\_\_\_\_

Licensed Public Accounting Firm  Sole Proprietor-Certified Public Accountant or Public Account  Government  Industry

Applicant's experience under my supervision was from \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

Hours are:  Actual based on existing records. NOTE: ORIGINAL MUST BE SUBMITTED-COPIES OF COMPLETED FORM IS NOT ACCEPTABLE

EXPERIENCE AREAS (Indicate hours performed by applicant in applicable areas):

|  | Public Accounting | Private Industry | Fed/ State Local Gov |
|--|-------------------|------------------|----------------------|
| 1. Audits of financial statements in accordance with GAAS, GAGAS or PCAOB.....   |                   |                  |                      |
| 2. Reviews of financial statements in accordance with SSARS.....   |                   |                  |                      |
| 3. Compilations of financial statements with complete disclosure in accordance with SSARS.....   |                   |                  |                      |
| 4. Attestation engagements in accordance with SSAE.....  |                   |                  |                      |
| 5. Other auditing in accordance with accepted standards which leads to the expression of a written opinion including:                            |                   |                  |                      |
| A. Reviews regarding internal control.....   |                   |                  |                      |
| B. Operational audits.....   |                   |                  |                      |
| C. Compliance audits.....  |                   |                  |                      |
| D. Expressing an opinion on financial forecasts and projections.....   |                   |                  |                      |
| 6. Performance of an independent internal audit function.....  |                   |                  |                      |
| 7. Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report..... |                   |                  |                      |
| 8. Audits performed on behalf of a government audit agency that results in the issuance of an opinion or report.....                             |                   |                  |                      |
| 9. Training sessions on the attest function completed before January 1, 2008.....  |                   |                  |                      |
| 10. MUST TOTAL AT LEAST 800 HOURS FOR BACHELOR'S OR 400 HOURS FOR MASTER'S OR FOR 150 HOUR EDUCATION > > > > > SUBTOTAL #1-10 - ALL AREAS        |                   |                  |                      |
| 11. Preparation of income and non-profit tax returns (all types).....  |                   |                  |                      |
| 12. Tax research which is properly documented (all types).....   |                   |                  |                      |
| 13. Representation before a government agency on a tax matter (all types).....   |                   |                  |                      |
| 14. Financial forecasts, analyses and projections (all types).....   |                   |                  |                      |
| 15. Management advisory services which meet AICPA standards (all types).....   |                   |                  |                      |
| 16. Management and supervision of accounting functions and preparing financial statements for profit/non-profit entities (all types).....        |                   |                  |                      |
| 17. Professional accounting-related work in a public accounting firm (all types).....  |                   |                  |                      |
| 18. MUST TOTAL AT LEAST 3,200 HOURS FOR BACHELOR'S OR 1,600 HOURS FOR MASTER'S OR FOR 150 HOUR EDUCATION > > > > > > > > > GRAND TOTAL           |                   |                  |                      |

I certify under the penalty of perjury that the applicant has been under my supervision and has obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during supervision. I verify that this form 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 that the statements made may affect my license and I am aware of the criminal penalties for tampering with public records or information pursuant to 18 PA C.S. §4911.

Supervisor Signature: \_\_\_\_\_ Date Signed: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 License Number: \_\_\_\_\_ State: \_\_\_\_\_ Expiration date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**(Enclose a copy of current license if not licensed in PA)**

**FORM MUST BE SUBMITTED BY SUPERVISOR ONLY-FORM WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH THE APPLICATION**

### SUPERVISOR RESPONSIBILITIES

You have personally evaluated and been responsible for the work performed by the applicant

Your CPA/PA license was current throughout the entire duration of the applicant's experience

You either employed the applicant or both you and the applicant were employed by the same firm

The experience is appropriate for the applicable categories

### APPROPRIATE ATTEST EXPERIENCE

| PRIVATE INDUSTRY   | FEDERAL, STATE & LOCAL GOVERNMENT  |
|--|--|
| <p>Independent reporting process required to an independent body – this body must be independent from management and ownership</p> <p>Independence of mental attitude must be maintained</p> <p>Must be independent from the information being audited</p> <p>Preparation of information for or assistance to an outside auditor/accounting firm does not qualify</p> <p>A formal audit process is required which normally includes:</p> <ol style="list-style-type: none"><li>1. The utilization of demonstrated audit skills by the applicant</li><li>2. A supervised process</li><li>3. Audit programs or checklist</li><li>4. A structured reporting process</li></ol> | <p>A formal audit process is required which normally includes:</p> <ol style="list-style-type: none"><li>1. The utilization of demonstrated audit skills by the applicant</li><li>2. A supervised process</li><li>3. Audit programs or checklist</li><li>4. A structured reporting process</li></ol> |

### QUALIFIED EXPERIENCE

With a bachelor's degree, and applicant must have at least two years of qualified experience.

With a master's degree, an applicant must have at least one year of qualified experience.

With the 150-hour education, an applicant must have at least one year of qualified experience.

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

An applicant 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 supervised by a CPA who was not licensed at the time of supervision.

Work supervised by an accounting firm which is independent of the entity for which the applicant works.

