

## INFORMATION & INSTRUCTIONS FOR CPA CERTIFICATION BY RECIPROCITY

Reciprocity is the application for certification based on information provided to the Nevada board that you have met Nevada's requirements for licensure. There is no direct reciprocity with Nevada, but rather you are held to the requirements in Nevada at the time you were originally licensed in your state. If you hold a CPA license from another state, you are still required to complete **ALL** required information prior to board approval for licensure. Most of Nevada requirements have been in place since 1982, if you have any questions regarding the application of Nevada law to your specific situation please contact this office.

**Please review the enclosed instructions carefully.** If you have any questions or require assistance with regard to the application process do not hesitate to contact the board office. A file is established upon receipt of the application, items will be recorded as they are received. Board staff will **not** contact you regarding items outstanding from your file; you should maintain contact with the board office for the status of your file

The board has the ability to waive certain portions of the requirements if you have been licensed as a Certified Public Accountant **AND** practicing public accounting 4 of the last 10 years.

### **STEP 1 - APPLICATION/FEES**

Complete the application in full that includes notarization.

Application fee of \$250

Check to Nevada State Board of Accountancy  
Credit Card Complete Credit Card Form

Attach a 2" x 2" photograph

### **STEP 4 – ETHICS EXAMINATION**

Nevada requires an applicant to pass an examination in professional ethics. Evidence of a passing score taken within the past 3 years must be provided. Attendance at a seminar will not qualify toward this requirement. If you have not taken an ethics exam within the appropriate time period, you may order one through the AICPA. (See Enclosed Form)

### **STEP 2 – VERIFICATION OF LICENSURE**

Verification of your licensure status, original issue and expiration date, and good standing from your state board is required.

Please submit the Authorization of Information Exchange Form to your state board. The board will also verify your examination scores with this form. (See Enclosed Form)

Some states charge a fee for information verification. Refer to the state fee schedule and contact your board to verify that the information has not changed.

### **STEP 5 – EXPERIENCE**

Please visit the Boards website for detailed information on the type of experience required for Nevada licensure:

#### Public Accounting:

2 years or equivalent experience in the practice of public accounting; OR

#### Internal Audit or Governmental Accounting:

4 years or equivalent experience in internal auditing work or governmental accounting and auditing.

There are three ways in which you may verify your experience:

- (1) Have your employer, past employer or partner sign the applicable Experience Form.
- (2) If you are a sole proprietor, you may fill out the Sole Proprietor Client List Form
- (3) Your state board may send a copy of your original experience documentation (Experience forms available on our website)

If your experience does not meet Nevada's requirements an applicant may also request an Individual Review. Please contact the board office for more information relating to your specific situation.

### **STEP 3 – CPA EXAMINATION**

Nevada requires verification of your CPA Examination grades from your state board.

Verification of your CPA Examination grades must come directly from your state board. (See Enclosed Form)

### **STEP 6 - EDUCATION**

You must request Official Transcripts verifying your education, to be sent directly from your college or university.

Nevada's education requirement varies based on the date in which you conditioned or passed the CPA Examination.

The education requirement from 1971 to 2001 required a 4-year degree with a major in accounting or an equivalency to an accounting major. Please contact the board office for clarification of equivalency courses.

The education requirement from 2001 to the present is a 4-year degree that includes 150 semester hours. Courses required within the 150 semester hours are as follows: (1) 30 hours of specific Accounting courses above the introductory level; (2) 3 hours of business law; and (3) 24 semester hours in general business. Please contact the board office for clarification of the specific accounting courses.

If you obtained your education from a foreign country, you will need to have the education evaluated by a foreign credentialing agency. This agency will verify that you have met the above requirements as assessed by U.S standards. Please contact the board office for a list of approved foreign evaluation providers.

### **STEP 7 – CHARACTER REFERENCES**

Submit a moral character reference form to three individuals that are familiar with your moral character. A relative of the applicant should not sign the form. The form may be sent with your application or directly from the individual signing form.

(See Enclosed Form)

### **STEP 8 – CONTINUING EDUCATION**

20 Hours of Continuing Professional Education (CPE) are required as part of the application for licensure. The CPE must be completed within the past 12 months.

(See Enclosed Form)

### **STEP 9 – RESIDENT AGENT**

If you do not have a physical residence in Nevada, a Resident Agent will be required. A resident agent may be anyone who is willing to accept correspondence in the event you cannot be contacted. (See Enclosed Form)

### **STEP 10 – FINGERPRINT CARDS**

As provided in NRS 628.190 the Nevada Board of Accountancy is now mandated to conduct an Investigation of Criminal History on all applicants for CPA Certification.

Please complete TWO (2) fingerprint cards. All cards must be printed or typed in BLACK INK only. Do not bend cards where fingerprints are to be placed.

Make sure both fingerprint cards are complete with all personal information such as sex, height, weight, social security number etc. Incomplete cards will be returned which will delay the processing of your application.

Most law enforcement agencies will conduct the fingerprinting process. A fee will be charged per card. Some states outside Nevada allow businesses such as Kinko's or Mail Boxes Etc., to conduct the fingerprinting process. Please check your telephone directory or local police agency for further information. Return both fingerprint cards with your application to the Nevada Board of Accountancy.

You can also choose to have electronic fingerprints submitted on your behalf. See the board's website [www.nvaccountancy.com](http://www.nvaccountancy.com) for a list of locations and additional information.

**SEND ALL MATERIALS TO:**  
**Nevada State Board of Accountancy**  
**1325 Airmotive Way, Suite 220**  
**Reno, Nevada 89502**

**If you require additional information you may contact the board office at:**

**Website** [www.nvaccountancy.com](http://www.nvaccountancy.com)

**Email** [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)

**Telephone** (775) 786-0231

**Fax** (775) 786-0234

**APPLICATION FOR CPA CERTIFICATION  
BY RECIPROCIITY**

**Biographical  
Information**

\_\_\_\_\_

\_\_\_\_\_  
Last Name                                      First Name                                      Middle Name

\_\_\_\_\_  
List all other previous names or indicate NONE

\_\_\_\_\_  
Social Security Number                                      Date of Birth                                      Place of Birth

Mailing Address       Check if you wish to receive mail at this address

\_\_\_\_\_  
Street or P.O. Box

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

\_\_\_\_\_  
Telephone                                      Fax

\_\_\_\_\_  
Email Address

Employer Address       Check if you wish to receive mail at this address

\_\_\_\_\_  
Employer Name

\_\_\_\_\_  
Street or P.O. Box

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

\_\_\_\_\_  
Telephone                                      Fax

**Name for  
Certificate and  
Photograph**

If I am certified, I want my name to appear on the  
certificate as follows:

\_\_\_\_\_



**Fees:**  
Check or  
Credit Card  
\$250

Received \_\_\_\_\_ Check/Credit Card \_\_\_\_\_ Amount \_\_\_\_\_

**Licensing History**

List ALL professional licenses, the issuing State/jurisdiction, the type of license or credential, the certificate or license number, and the date it was first issued

State/Jurisdiction      License/Permit Type      Number      Date First Issued

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**Complete the Authorization for Interstate Exchange Form for the Original License**

What State/Jurisdiction granted your original license or certificate? \_\_\_\_\_

Have you ever had any professional or vocational license denied, suspended, revoked, or a citation issued by any state or foreign country?      **YES**      **NO**

Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation whether or not the sentence was imposed, including suspended Imposition of sentence or suspended execution of sentence?      **YES**      **NO**

Have you ever been disciplined by any jurisdiction, the AICPA or state CPA Society?      **YES**      **NO**

Have you ever been convicted of a felony or misdemeanor other than a minor traffic accident?      **YES**      **NO**

**IF YOU ANSWERED "YES" TO ANY OF THE ABOVE QUESTIONS, ATTACH AN EXPLANATION SHEET AND ANY RELEVANT DOCUMENTATION CONCERNING THE MATTER.**

**Examination History**

List the jurisdiction and the date in which you passed the Uniform CPA Exam

**Have you passed the Uniform CPA Examination?**      **YES**      **NO**

State/Jurisdiction      Date Passed (Month/Year)

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**Verification of your exam grades must be provided directly from the State Board**

**Ethics Examination**

Attach evidence of passing an ethics examination within the past 3 years.

**Have you passed an examination in ethics and or/professional conduct within the past 3 years?**      **YES**      **NO**

Course/Examination Name      Provider      Grade      Date Passed (Month/Year)

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**Education**

**Please read the instructions for Nevada's education requirements and foreign education evaluations**

List all colleges and universities where you obtained education.

Contact the University or College and have official transcripts sent directly to the board office.

Nevada's education requirement varies based on the date in which you conditioned or passed the Uniform CPA Examination.

Did you pass or condition the Uniform CPA Examination prior to January 1, 2001? **YES NO**

If yes, you must provide evidence of a 4-year degree with a major in accounting or the equivalency of a non-accounting major (see instructions)

If no, you must provide evidence of a 4-year degree that includes 150 semester hours of education with specific accounting and business courses (see instructions)

College/University \_\_\_\_\_

Degree \_\_\_\_\_ Date Graduated \_\_\_\_\_

College/University \_\_\_\_\_

Degree \_\_\_\_\_ Date Graduated \_\_\_\_\_

**Use Separate Sheet Of Paper If Additional Space Is Needed**

**Experience**

**Please review instructions regarding Nevada's experience requirement**

List employment information obtained that qualifies toward your accounting credentials.

Employers Name \_\_\_\_\_

Position Held \_\_\_\_\_

Dates of Employment From \_\_\_\_\_ To \_\_\_\_\_

Employers Name \_\_\_\_\_

Position Held \_\_\_\_\_

Dates of Employment From \_\_\_\_\_ To \_\_\_\_\_

Employers Name \_\_\_\_\_

Position Held \_\_\_\_\_

Dates of Employment From \_\_\_\_\_ To \_\_\_\_\_

**Moral Character References**

List three references. References should be from business or professional individuals and must not be relatives.

Please submit a Professional Reference Form to all persons listed.

\_\_\_\_\_  
Name & Mailing Address

\_\_\_\_\_  
Name & Mailing Address

\_\_\_\_\_  
Name & Mailing Address

**Federally  
Mandated  
Questions**

Chapter 628 of NRS mandates the Board to include this information on every application for CPA Certification. **Failure to provide your social security number and mark ONE of the three statements will result in the rejection of your application.**

Social Security Number \_\_\_\_\_

\_\_\_\_\_ I am not subject to a court order for the support of a child.

\_\_\_\_\_ I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order; or

\_\_\_\_\_ I am subject to a court order for the support of one or more children and an **NOT** in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.

**Affidavit**

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I, \_\_\_\_\_ (applicant), do state, affirm, and depose that all representations I have made in this application are true and complete in every respect. I hereby authorize the Nevada State Board of Accountancy to make inquiries as it deems necessary to verify the accuracy and completeness of all representations I make as part of my application. In consideration for the services rendered by the Nevada State Board of Accountancy, I hereby release, discharge, and exonerate the Nevada State Board of Accountancy, its officers, directors, agents, and employees from any and all liability of every nature and kind arising out of the verification of information I have provided or the Nevada State Board of Accountancy has obtained.

\_\_\_\_\_  
Applicants Signature

\_\_\_\_\_  
Date

**Notarization**

State/Province or Country of: \_\_\_\_\_

County of: \_\_\_\_\_

I certify that on the date set forth below, the individual named above did appear personally before me and that I did identify this applicant. The statements on this document are subscribed and sworn to before me by the applicant on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Notary Public Signature: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_



**Verification of CPA Exam Continued**

Was the applicant ever denied admission to the exam? **YES** **NO**  
If yes, use section D of this form to explain.

If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from taking the examination in your state? **YES** **NO**  
If yes, use section D of this form to explain.

**SECTION C  
Verification of  
Licensure/Certificate  
Status**

License/Certificate Status

If licensing is the responsibility of another agency, please forward and request completion of applicable sections.

The applicant was granted an original / reciprocal (circle one) CPA Certificate Number \_\_\_\_\_ issued \_\_\_\_\_ (date) which is in good standing and due to expire on \_\_\_\_\_ (date) unless noted in section D of this form.

The applicant has completed an ethics examination **YES** **NO** **N/A**  
Ethics exam prepared and graded by \_\_\_\_\_  
Ethics Grade \_\_\_\_\_ Date Passed \_\_\_\_\_

License to Practice Public Accounting

This is a two-tier state **YES** **NO**  
The license from this Board is in good standing and expires on \_\_\_\_\_  
Applicant is currently licensed to engage in the practice of public accounting? **YES** **NO**  
Has there ever been any disciplinary action instituted against the applicant?  
If yes, please explain in Section D. **YES** **NO**

If the applicant does not hold a license from your Board, please indicate the requirements to be met for issuance or reinstatement:

- \_\_\_\_\_ License/Permit not required
- \_\_\_\_\_ Pay appropriate fee and/or post bond
- \_\_\_\_\_ Complete acceptable accounting/auditing experience
- \_\_\_\_\_ Complete continuing professional education requirements
- \_\_\_\_\_ Other (please specify)

**SECTION D  
Explanations of  
Information  
Provided or  
Exceptions Noted**

**SECTION E  
Signature and Seal**

\_\_\_\_\_  
Name of Board or Agency

\_\_\_\_\_  
Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Date

**OFFICIAL  
BOARD  
SEAL**



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**ETHICS EXAMINATION REQUIRED**

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Name of CPA Applicant

Nevada requires an applicant for certification to pass an examination in professional ethics. Evidence of a passing score taken within the past 3 years must be provided to the board office. Attendance at a seminar will not qualify toward this requirement. Nevada will accept courses provided by the various state boards or the AICPA.

If you have not taken an ethics examination or the last one taken is over 3 years old, you will be required to complete an ethics examination. The examination may be ordered through the following provider:

AICPA  
1-888-777-7077

Course Title  
Professional Ethics: The AICPA's Comprehensive Course

Approximate Cost  
\$175

If you have another provider not mentioned above, please contact the board office for provider approval information. Upon completion of the ethics examination, results should be sent to the board office from the provider or the applicant.

Please note: your application for certification will not be reviewed by the board until evidence of completion of the ethics examination is received.

Date Ethics Examination Completed: \_\_\_\_\_

Grade Received: \_\_\_\_\_

Provider: \_\_\_\_\_

Certificate Attached: \_\_\_\_\_ YES \_\_\_\_\_ NO



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**MORAL CHARACTER REFERENCE  
FOR CERTIFIED PUBLIC ACCOUNTANT**

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Name of CPA Applicant

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. The form should not be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail to the above address.

To be completed by the individual completing the Moral Character Reference form:

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Name

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Mailing Address

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Telephone Number

I have known the above applicant for approximately \_\_\_\_\_ years.

Relationship to applicant \_\_\_\_\_

This is to certify that I am personally acquainted with and that to my knowledge this person has never been convicted of a felony or a misdemeanor involving moral turpitude, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character, and also to be a good citizen. I recommend the applicant as entirely worthy to be certified, as a public accountant should the other requirements prescribed by law be met.

I am willing to answer any questions which you may ask in regard to the applicant and will treat the same as strictly confidential.

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Endorsee Signature

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Date

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**MORAL CHARACTER REFERENCE  
FOR CERTIFIED PUBLIC ACCOUNTANT**

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Name of CPA Applicant

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. The form should not be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail to the above address.

To be completed by the individual completing the Moral Character Reference form:

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Name

---

Mailing Address

---

Telephone Number

I have known the above applicant for approximately \_\_\_\_\_ years.

Relationship to applicant \_\_\_\_\_

This is to certify that I am personally acquainted with and that to my knowledge this person has never been convicted of a felony or a misdemeanor involving moral turpitude, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character, and also to be a good citizen. I recommend the applicant as entirely worthy to be certified, as a public accountant should the other requirements prescribed by law be met.

I am willing to answer any questions which you may ask in regard to the applicant and will treat the same as strictly confidential.

---

Endorsee Signature

---

Date

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**MORAL CHARACTER REFERENCE  
FOR CERTIFIED PUBLIC ACCOUNTANT**

---

Name of CPA Applicant

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. The form should not be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail to the above address.

To be completed by the individual completing the Moral Character Reference form:

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Name

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Mailing Address

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Telephone Number

I have known the above applicant for approximately \_\_\_\_\_ years.

Relationship to applicant \_\_\_\_\_

This is to certify that I am personally acquainted with and that to my knowledge this person has never been convicted of a felony or a misdemeanor involving moral turpitude, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character, and also to be a good citizen. I recommend the applicant as entirely worthy to be certified, as a public accountant should the other requirements prescribed by law be met.

I am willing to answer any questions which you may ask in regard to the applicant and will treat the same as strictly confidential.

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Endorsee Signature

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Date





1325 Airmotive Way, Suite 220  
Reno, NV 89502  
(775) 786-0231

**RESIDENT AGENT FORM**

\_\_\_\_\_  
Name of CPA Applicant

A certified acceptance of appointment by resident agent is required if you are not a resident of Nevada or are not planning on becoming a resident of Nevada. A resident agent is used for purpose of mailing in the event we are unable to contact you. A resident agent must be a resident of Nevada. Examples of resident agents would be a client, business associate, or a resident agent company. This form must be completed by the appointed Resident Agent and notarized. Mail completed form to the above address.

I, \_\_\_\_\_, having an address of  
(Name of Resident Agent)

\_\_\_\_\_  
(Nevada Address of Resident Agent)

hereby accept the appointment as resident agent for \_\_\_\_\_  
(Name of Applicant)

\_\_\_\_\_  
Signature of Resident Agent

\_\_\_\_\_  
Date

**NOTARIZATION:**

State/Province or Country of: \_\_\_\_\_

County of: \_\_\_\_\_

I certify that on the date set forth below, the individual named above did appear personally before me and that I did identify this individual. The statements on this document are subscribed and sworn to before me by the endorsee on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Notary Public Signature: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_



## CIVIL APPLICANT WAIVER

### NOTICE OF NONCRIMINAL JUSTICE APPLICANT'S RIGHTS

As an applicant who is the subject of a Federal Bureau of Investigation (FBI) fingerprint-based criminal history record check for a noncriminal justice purpose you have certain rights which are discussed below.

1. You must be notified by the Nevada State Board of Accountancy that your fingerprints will be used to check the criminal history records of the FBI and the State of Nevada.

2. If you have a criminal history record, the officials making a determination of your suitability for the job, license or other benefit for which you are applying must provide you the opportunity to complete or challenge the accuracy of the information in the record. You may review and challenge the accuracy of any and all criminal history records which are returned to the submitting agency. The proper forms and procedures will be furnished to you by the Nevada Department of Public Safety, Records Bureau upon request. If you decide to challenge the accuracy or completeness of your FBI criminal history record, Title 28 of the Code of Federal Regulations Section 16.34 provides for the proper procedure to do so:

**16.34 - Procedure to obtain change, correction or updating of identification records.**

If, after reviewing his/her identification record, the subject thereof believes that it is incorrect or incomplete in any respect and wishes changes, corrections or updating of the alleged deficiency, he/she should make application directly to the agency which contributed the questioned information. The subject of a record may also direct his/her challenge as to the accuracy or completeness of any entry on his/her record to the FBI, Criminal Justice Information Services (CJIS) Division, ATTN: SCU, Mod. D-2, 1000 Custer Hollow Road, Clarksburg, WV 26306. The FBI will then forward the challenge to the agency which submitted the data requesting that agency to verify or correct the challenged entry. Upon the receipt of an official communication directly from the agency which contributed the original information, the FBI CJIS Division will make any changes necessary in accordance with the information supplied by that agency.

3. Based on 28 CFR § 50.12 (b), officials making such determinations should not deny the license or employment based on information in the record until the applicant has been afforded a reasonable time to correct or complete the record or has declined to do so.

4. You have the right to expect that officials receiving the results of the fingerprint-based criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal or state statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council.

5. I hereby authorize the Nevada State Board of Accountancy, to submit a set of my fingerprints to the Nevada Department Public Safety, Records Bureau for the purpose of accessing and reviewing State of Nevada and FBI criminal history records that may pertain to me.

In giving this authorization, I expressly understand that the records may include information pertaining to notations of arrest, detainments, indictments, information or other charges for which the final court disposition is pending or is unknown to the above referenced agency. For records containing final court disposition information, I understand that the release may include information pertaining to dismissals, acquittals, convictions, sentences, correctional supervision information and information concerning the status of my parole or probation when applicable.



6. I hereby release from liability and promise to hold harmless under any and all causes of legal action, the State of Nevada, its officer(s), agent(s) and/or employee(s) who conducted my criminal history records search and provided information to the submitting agency for any statement(s), omission(s), or infringement(s) upon my current legal rights. I further release and promise to hold harmless and covenant not to sue any persons, firms, institutions or agencies providing such information to the State of Nevada on the basis of their disclosures. I have signed this release voluntarily and of my own free will.

A reproduction of this authorization for release of information by photocopy, facsimile or similar process, shall for all purposes be as valid as the original.

In consideration for processing my application I, the undersigned, whose name and signature voluntarily appears below; do hereby and irrevocably agree to the above.

Applicant's Name: \_\_\_\_\_  
(PLEASE PRINT LAST, FIRST, MIDDLE)

Address: \_\_\_\_\_

Applicant's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Submitting Agency: Nevada State Board of Accountancy

Address: 1325 Airmotive Way, Suite 220, Reno NV 89502

Agency representative: WALSH, LESLIE C.  
(PLEASE PRINT LAST, FIRST, MIDDLE)

Agency representative's Signature: \_\_\_\_\_

Date: \_\_\_\_\_