

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 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

Email 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

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)

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)

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

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_____

Name & Mailing Address_____

Name & Mailing Address_____

Name & Mailing Address_____

Experience

Please review instructions regarding Nevada’s experience requirement

List employment information obtained that qualifies toward your accounting credentials.

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.

**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

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? **YES** **NO**

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**

ETHICS EXAMINATION REQUIRED

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



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

**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:

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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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.

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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

**CONTINUING EDUCATION
REPORTING FORM**

Name of CPA Applicant

20 Hours of Continuing Professional Education (CPE) are required as part of the application for licensure as a Certified Public Accountant in Nevada. The CPE must be completed within the past 12 months. Please list the continuing education below. If additional space is needed, this form may be reproduced or you may attach a summary sheet. DO NOT attach copies of your completion certificates.

NAME OF ORGANIZATION CONDUCTING PROGRAM	TITLE OF PROGRAM	DATES ATTENDED	CPE HOURS

TOTAL AMOUNT OF CPE LISTED _____



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: _____



Fingerprint Background Waiver

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.

The Nevada State Board of Accountancy

1. You must be notified by _____
(name of requesting agency) 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.

The Nevada State Board of Accountancy

5. I hereby authorize _____ (name of requesting agency), 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 Name

_____ First Name

_____ Middle

ADDRESS:

PLEASE PRINT

Applicant's Signature: _____

Date: _____

Submitting Agency:

The Nevada State Board of Accountancy

Address:

1325 Airmotive Way, Suite 220

Reno, NV 89502

Agency Representative:

PLEASE PRINT

Walsh

_____ Last Name

Leslie

_____ First Name

C.

_____ Middle

Agency Representative Signature: _____

Date: _____