

## INFORMATION & INTRUCTIONS FOR CPA CERTIFICATION

This application is for CPA Licensure by Original Certification based on an applicant's passing the CPA Examination in the State of Nevada.

**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. Items will be recorded in your file 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

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

Complete the application in full that includes notarization.

Application fee of \$250 for processing and background investigation made payable to the Nevada State Board of Accountancy.

### **STEP 4 – 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 2 – 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

#### Internal Audit or Governmental Accounting:

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

Have your employer, past employer or partner sign the applicable Experience Form.

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.

(Experience forms available on our website)

### **STEP 5 – 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.

### **STEP 3 – 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)

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

**APPLICATION FOR CPA CERTIFICATION  
NEVADA EXAMINEE**

**Biographical  
Information**

\_\_\_\_\_

\_\_\_\_\_

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

List all other previous names or indicate NONE

\_\_\_\_\_

Social Security Number	Date of Birth	Place of Birth
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Mailing Address  Check if you wish to receive mail at this address

\_\_\_\_\_

Street or P.O. Box

\_\_\_\_\_

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

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

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
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\_\_\_\_\_

Telephone	Fax
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**Name for  
Certificate**

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 \_\_\_\_\_

**Felony Conviction/Criminal History Statements**

Please read and answer the following questions.

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.**

**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 \_\_\_\_\_

**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)

\_\_\_\_\_

**Moral Character 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: \_\_\_\_\_

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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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FOR CERTIFIED PUBLIC ACCOUNTANT**

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

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Name

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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.

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Endorsee Signature

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Date

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FOR CERTIFIED PUBLIC ACCOUNTANT**

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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





## 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 you 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: \_\_\_\_\_