

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. 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

STEP 1 - APPLICATION/FEES

Complete the application in full that includes notarization.

Application fee of \$240
Check to Nevada State Board of Accountancy
Or 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.

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. Contact your State board for more information.

STEP 5 – EXPERIENCE

Please visit the Board's 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

Industry or Governmental Accounting:

2 years or equivalent experience in industry or governmental accounting
Or a combination of the above

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 include CPA supervision an applicant may request an Individual Review until 12/31/2024 as this program will no longer be available after that time. 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 credits. Courses required within the 150 semester credits are as follows: (1) 24 credits of specific Accounting courses above the introductory level; (2) 3 credits of business law; and (3) 24 semester credits in general business. Please visit the Boards website 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 an approved foreign credentialing agency (visit the Board's website). This agency will verify that you have met the above requirements as assessed by U.S standards.

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 – FINGERPRINT CARDS

As provided in NRS 628.190 the Nevada Board of Accountancy is 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.

Return both fingerprint cards with your application to the Nevada Board of Accountancy.

Electronic Fingerprinting:

You can also choose to have electronic fingerprints submitted. Please visit our website for a list of approved private fingerprint sites and for additional forms and instructions. Electronic fingerprinting must be done in Nevada. Other States are not allowed to transmit electronic fingerprint information.

FINGERPRINT BACKGROUND WAIVER FORM

Please fill out the fingerprint background waiver form and date on or before the date you are fingerprinted.

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

Telephone (775) 786-0231

Fax (775) 786-0234

Email cpa@nvaccountancy.com



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

APPLICATION FOR CPA CERTIFICATION BY RECIPROCITY

Biographical Information

Last Name	First Name	Middle Name
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List all other previous names or indicate NONE

Social Security Number Or ITIN#	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 and Photograph

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



Fees:
Check or
Credit Card
\$240

Received _____ Check/Credit Card _____ Amount _____

Licensing History

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

State/Jurisdiction License 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

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**

NRS 628.034 & 628.035 mandates the Board to include this information on every application for CPA Certification. **Failure to mark ONE of the three statements will result in the rejection of your application.**

_____ 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.

_____ I am subject to a court order for the support of one or more children and an **NOT** in compliance with the order.

**Military/
Veteran
Information**

Nevada law mandates that we request information pertaining to military service on every application for CPA Certification.

Have you ever served in the Military _____ YES _____ NO

Branch(es) of Service: _____

Dates of Service: _____

Are you the Spouse of an **ACTIVE** Military Member? _____ YES _____ NO

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.

Applicant's 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: _____