

INFORMATION & INTRUCTIONS 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 for processing and background investigation made payable to the Nevada State Board of Accountancy.

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

Nevada requires 2 years public accounting experience that includes 1000 attest (Audit, Review, Full Disclosure Compilation) hours of which 700 must come from audit. Another alternative to public accounting experience are approved Nevada Internal Audit Departments. These programs require 4 years with additional criteria.

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

- (1) Have your employer, past employer or partner sign the Certificate of Attest 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 (See Enclosed Forms)

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. Nevada requires that you sit for all portions of the examination at one time and condition the exam by passing 2 parts and failing the remaining 2 parts with a score of 50 or greater.

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

CONTINUED ON BACK PAGE

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.

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

**APPLICATION FOR CPA CERTIFICATION
BY RECIPROCIITY**

**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
-----------	-----

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
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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
\$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

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

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: _____

**AUTHORIZATION FOR INTERSTATE EXCHANGE OF
EXAMINATION AND LICENSURE INFORMATION**

FEE SCHEDULE

Applicants: Refer to this schedule to determine if there is a fee associated with obtaining verification of your license and/or examination grades. States that require a fee for verification will require the fee to be sent with the authorization form. Some states may charge additional fees to verify your experience documents.

The fees shown here are subject to change. Please check with the individual state boards for fee requirements. To obtain a complete listing of state boards and phone numbers, please visit www.nasba.org

State Board of Accountancy	Fee	State Board of Accountancy	Fee
Alabama	None	Montana	None
Alaska	\$20	Nebraska	None
Arizona	\$12	Nevada	None
Arkansas	None	New Hampshire	\$20
California	\$25/req.	New Jersey	None
Colorado	None	New Mexico	\$20
Connecticut	None	New York	\$20
Delaware	\$10	North Carolina	None
District of Columbia	None	North Dakota	None
Florida	None	Ohio	\$10
Georgia	None	Oklahoma	None
Guam	None	Oregon	None
Hawaii	\$15	Pennsylvania	\$25
Idaho	None	Puerto Rico	None
Illinois (Exam)	\$30	Rhode Island	None
Illinois (License)	\$20	South Carolina	None
Indiana	None	South Dakota	None
Iowa	None	Tennessee	None
Kansas	None	Texas	\$40
Kentucky	None	Utah	None
Louisiana	\$25	Vermont	\$20
Maine	None	Virgin Islands	None
Maryland	\$10	Virginia	\$25
Massachusetts	\$10	Washington	None
Michigan	\$15	West Virginia	\$30
Minnesota	\$20	Wisconsin	\$10
Mississippi	\$50	Wyoming	None
Missouri	None		

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**



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

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

Product Number
738320HS

Approximate Cost
\$125

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

NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220*Reno, NV 89501*(775) 786-0231*FAX (775) 786-0234

CERTIFICATE OF ATTEST EXPERIENCE

NOTE TO LICENSEE: Before completing this certificate, read Nevada Revised Statute 628.200, and Nevada Administrative Code 628.060. NAC 628.064 – 628.0646 (Nevada Gaming Control Board), NAC 628.065 – 628.0656 (Legislative Counsel Bureau), NAC 628.060 – 628.061 (Public Accounting), NAC 628.066 – 628.067 (Internal Revenue Service), and NAC 628.062 – 628.063 (Internal Audit).

Complete Part I for all candidates, and Part II, if appropriate, for this candidate.

FULL NAME OF APPLICANT: _____
First Middle Last

PERIOD OF EMPLOYMENT IN PERFORMING ACCOUNTING SERVICES

FULL TIME
From _____ To _____
Mo Day Yr Mo Day Yr

PART TIME
From _____ To _____
Mo Day Yr Mo Day Yr
Total Number of Hours of Part Time Employment _____

PART I – EXPERIENCE: (Check block in only one area of experience)

- Public Accounting Gaming Control Board Internal Audit
- Internal Revenue Service Legislative Counsel Bureau

- A. In your opinion has the applicant had experience in the evaluation of internal control as a basis for reliance thereon for the determination of the extent of the tests to which auditing procedures outlined in the program of audit are to be applied? Yes No
- B. In your opinion has the applicant had experience in the planning of the program of audit work, including the selection of procedures to be followed? Yes No
 - 1. Has the candidate planned, or participated in the planning of, an audit program covering the audit of financial statements? Yes No
 - 2. In your opinion does this planning constitute experience for purposes of qualifying the candidate? Yes No
- C. In your opinion has the applicant had experience in the preparation and indexing of audit work papers covering the audits of financial statements? Yes No
 - 1. Has the candidate prepared work paper records in connection with each element of the work accomplished under D below? Yes No

2. In your opinion, do such working papers constitute evidence of the application by the candidate of generally accepted auditing procedures necessary in the circumstances? Yes No
- D. In your opinion, has the applicant had experience in applying varied auditing procedures and techniques to the usual and customary financial transactions recorded in accrual basis accounting records? Yes No
1. Has the candidate reconciled, or checked the reconciliation of client accounts; confirmed accounts and notes receivable and/or payable by direct contact with creditors and debtors; observed physical inventories; verified the cost and depreciation of fixed assets; applied other generally accepted auditing procedures in the audit of balance sheet accounts? Yes No
2. Has the candidate made appropriate tests of sales or other revenues, analyzed and tested costs and expenses by reference to payroll records, invoices from vendors, or other appropriate supporting documents; applied other generally accepted auditing procedures to the audit of income and expense accounts? Yes No
3. Has the candidate applied other auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records? Yes No
4. In your opinion, does the application of the foregoing procedures as performed by the candidate while in your employ constitute experience for purposes of qualifying the candidate? Yes No
- E. In your opinion, has the applicant had experience in the preparation of the auditor's opinion and in the preparation of written explanations and comments on the findings of the audit and on the content of the accounting records? Yes No
1. Has the candidate prepared written explanations and comments on the findings of an audit and on the content of the accounting records – either in the working papers or in reports to clients or both? Yes No
2. In your opinion, does this preparation constitute experience for purposes of qualifying the candidate? Yes No
- F. In your opinion, has the applicant had experience in the preparation and analysis of financial statements, including the statement of cash flows together with explanation and notes thereon? Yes No
1. Has the candidate prepared financial statements and notes thereto either as a result of an audit or otherwise? Yes No
2. Has the candidate prepared analyses or explanations of such financial statements either as a result of an audit or otherwise? Yes No
3. In your opinion, does such preparation constitute experience for purposes of qualifying the candidate? Yes No

- G. In your opinion, considering the criteria described in Sections A through F above, and the applicant's experience in such, has the applicant attained an adequate level of skills in accounting and the attest function for purposes of qualifying the candidate for certification? Yes No

(IF YOU HAVE CHECKED "NO" ON QUESTION G, PLEASE SUBMIT WRITTEN EXPLANATION).

H. Qualifying Experience

1. The candidate's attest experience with our firm or agency includes the following hours in performing audits, reviews, full disclosure compilations, or other qualifying audit experience.

Public Accounting only:	Other:
Audit _____	Qualifying Internal Auditing _____
Review _____	Qualifying Governmental _____
Full Disclosure Compilation _____	
TOTAL ATTEST HOURS _____	

2. If, to the best of your knowledge, the total number of attest experience of this candidate is less than 1,000 hours, or if the total audit (only) hours is less than 700, identify below the training programs which were completed by the candidate to meet the requirement of NAC 628.060 – 628.061.

	Training Program	Sponsor	Date	Hours
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

PART II - QUALIFYING GOVERNMENTAL ACCOUNTING EXPERIENCE OR QUALIFYING INTERNAL AUDITING EXPERIENCE

1. The candidate whose experience has been obtained from a qualifying governmental agency or by qualifying internal audit experience, must attach a list of the training programs, which were completed in order to meet the requirements of the appropriate board interpretation or regulation. Please use format as prescribed in Item No. 2.
2. In your opinion, has this applicant had adequate experience to qualify for the issuance of a certificate of Certified Public Accountant as required by applicable Interpretation No. _____ or Regulation No. _____.
- Yes No

(IF YOU HAVE CHECKED "NO" ON QUESTION 2, PLEASE SUBMIT WRITTEN EXPLANATION.)

**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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FOR CERTIFIED PUBLIC ACCOUNTANT**

Name of CPA Applicant

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Telephone Number

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Relationship to applicant _____

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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.

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Date

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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

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: _____