

APPLICATION FOR EXAMINATION
CERTIFIED PUBLIC ACCOUNTANT
PUBLIC ACCOUNTANT



Department of Professional and Financial Regulation
Office of Licensing and Registration

BOARD OF ACCOUNTANCY

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APPLICATION INSTRUCTIONS FOR EXAMINATION

Certified Public Accountant

Public Accountant

The Maine Board of Accountancy has engaged CPA Examination Services (a division of the National Association of State Boards of Accountancy) for application processing, examination administration, and grade reporting.

Please link to CPA Examination Services' website at www.nasba.org/webpages.nsf/pages/exams to complete an application to sit for examination.

Certified Public Accountant or Public Accountant Certificate – The State of Maine is a two-tier licensing state. Candidates must first apply for and receive a Certificate by meeting the educational, examination and work experience requirements prior to applying for a Permit to Practice.

To apply for a CPA or PA **Certificate**, return the following to this office:

- Work Experience Verification Form. Once you have successfully passed all four parts of the examination, CPA Examination Services will send you a Work Experience Verification Form. Submit this form to the Maine Board of Accountancy once you have completed at least two years of public accounting work experience with at least 400 hours of work experience in audit, review and compilation.

CPA Examination Services will transfer all application material and examination scores to the Board of Accountancy. This includes: (1) examination application; (2) college transcript; (3) three letters of reference; and (4) examination grades.

The Board of Accountancy will send you an application for a **Permit to Practice** once the above listed items have met Board approval.

ANNUAL RENEWAL OF PERMIT TO PRACTICE – An applicant for renewal of a permit shall show that requirements of Continuing Professional Education (CPE) consisting of not less than 20 hours in each one-year period and not less than 120 hours in any designated three-year period have been fulfilled.

A person who is issued an initial Permit to Practice will be deemed to have met the CPE requirement for the remainder of the year ending the next August 31. The person's three-year period will be deemed to have commenced on September 1 following the issuance of the person's permit to practice.

Prior to September 30 of every third year, the licensee shall submit a listing of CPE hours obtained through the preceding August 31. The Board may require additional evidence that listed CPE has been completed and meets the requirements of Board Rule Chapter 5, Section 5. The Board may require more frequent submissions of CPE hours obtained during the preceding three years.