

APPLICATION FOR LICENSE
CERTIFIED PUBLIC ACCOUNTANT
PUBLIC ACCOUNTANT
RECIPROCITY



Department of Professional and Financial Regulation
Office of Licensing and Registration

BOARD OF ACCOUNTANCY

35 State House Station
Augusta, ME 04333-0035

Office Telephone: (207)624-8627
Hearing Impaired: (207) 624-8563
e-mail: sandra.a.leach@state.me.us

Office located at: 122 Northern Avenue, Gardiner, Maine

APPLICATION INSTRUCTIONS

Reciprocity

COMPLETING THE APPLICATION FORM – Answer all questions and return the following to this office:

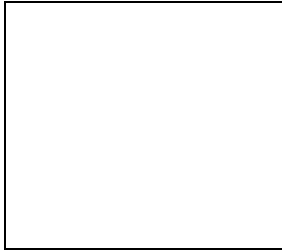
- License application with **two checks** to the Board of Accountancy
 - \$50.00 Application Fee
 - \$70.00 License Fee
- Authorization for Interstate Exchange of Information and Licensure Information application (It is the applicant's responsibility to forward this form to their licensing state for completion)
- Documentation of Continuing Professional Education on Form provided by the Board

Incomplete applications will be returned.

QUALIFICATIONS – In order to qualify for a license as a Certified Public Accountant or Public Accountant by Reciprocity, the applicant must be currently licensed in another state or jurisdiction.

The Authorization for Interstate Exchange of Examination and Licensure Information form is essential to the application you are filing with the Board. Before approval of your application, the Accountancy Board must verify your examination credits and/or certificate and license status. Complete the top portion of this form and forward it to the appropriate Board of Accountancy. That Board, in turn, will complete the remainder of this form and return it to the Maine Board of Accountancy.

CERTIFIED PUBLIC ACCOUNTANT/PUBLIC ACCOUNTANT RECIPROCITY LICENSE APPLICATION



STATE OF MAINE
DEPARTMENT OF PROFESSIONAL & FINANCIAL REGULATION
OFFICE OF LICENSING AND REGISTRATION
BOARD OF ACCOUNTANCY
35 STATE HOUSE STATION
AUGUSTA, ME 04333
TEL: (207)624-8627 FAX: (207)624-8637
HEARING IMPAIRED: (207)624-8563

| | |
|-----------------|---|
| Office Use Only | |
| Ck # _____ | Amount: _____ |
| Cash #: _____ | <input type="checkbox"/> 4110-1446 - \$50.00 |
| | <input type="checkbox"/> 4110-1421 - \$70.00(CPA) |
| | <input type="checkbox"/> 4110-1442 - \$70.00(PA) |

PLEASE CHECK TYPE OF LICENSE APPLYING FOR:

- CERTIFIED PUBLIC ACCOUNTANT** **PUBLIC ACCOUNTANT**

APPLICATION FEE: \$ 50.00 (non-refundable)

LICENSE FEE: \$ 70.00

**You must submit two checks with this application.
Make Checks Payable to: Treasurer State of Maine**

Social Security Number: _____ - _____ - _____

The following statement is made pursuant to the Privacy Act of 1974, Section 7(B). Disclosure of your social security number is mandatory. Solicitation of your social security number is solely for tax administration purposes pursuant to 36 M.R.S.A. Section 175 as authorized by the tax reform act of 1976 (42 U.S.C. Section 405(C)(2)(C)(I)). Your social security number will be disclosed to the State Tax Assessor or an authorized agent for use in determining filing obligations and tax liability pursuant to Title 36 of the Maine Revised Statutes. No further use will be made of your social security number and it shall be treated as confidential tax information pursuant to 36 M.R.S.A. Section 191.

NOTE: INCOMPLETE APPLICATIONS WILL BE RETURNED.

| | | |
|--------------------------------------|--------------------------------------|-----------------|
| Name of Applicant: _____ | | |
| Mailing Address: _____ | | |
| City: _____ | State: _____ | Zip Code: _____ |
| Date of Birth: _____ / _____ / _____ | Home Telephone: (____) _____ - _____ | |
| | Work Telephone: (____) _____ - _____ | |

Have you ever been convicted of a crime other than a minor traffic violation? Yes No

If yes, please list date(s), crime(s) and submit a copy of the court judgment(s) as well as a letter from you explaining the circumstances surrounding your conviction.

Within the last three years:

1. Has your right to practice public accounting been denied, revoked or suspended by any State or Federal agency? Yes No
2. Has your firm or any professional corporation of which you were a principal been the subject of any disciplinary proceeding by any State or Federal agency? Yes No

Have you ever been denied permission to sit for the Uniform CPA/PA Examination? Yes No
If yes, please explain: _____

PRESENT OR LAST EMPLOYER: _____

COMPLETE ADDRESS: _____

DATES OF EMPLOYMENT: FROM: MO/YR _____ TO: MO/YR _____

TYPE OF BUSINESS: _____

EMPLOYER: _____

COMPLETE ADDRESS: _____

DATES OF EMPLOYMENT: FROM: MO/YR _____ TO: MO/YR _____

TYPE OF BUSINESS: _____

EMPLOYER: _____

COMPLETE ADDRESS: _____

DATES OF EMPLOYMENT: FROM: MO/YR _____ TO: MO/YR _____

TYPE OF BUSINESS: _____

EMPLOYER: _____

COMPLETE ADDRESS: _____

DATES OF EMPLOYMENT: FROM: MO/YR _____ TO: MO/YR _____

TYPE OF BUSINESS: _____

COLLEGE EDUCATION

| NAME AND LOCATION | ATTENDANCE | | DEGREE RECEIVED | DATE RECEIVED |
|-------------------|------------|----|-----------------|---------------|
| | FROM | TO | | |
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REFERENCES

Obtain the signatures of three references, listing name, address, occupation and length of time they have known you. One reference should be a CPA/PA and the other two references should be persons who are not CPAs/PAs, all of whom have known you for the past three years. Relatives are not accepted. (If you are unable to fulfill these requirements, have this section completed by other individuals, using your own best judgment, and explain why you cannot fulfill the requirements of this section with a brief statement.)

I hereby certify by affixing my signature below, that I have known the applicant for no less than three years, and that the applicant is of good moral character.

| SIGNATURE | NAME & ADDRESS | OCCUPATION | LENGTH OF TIME KNOWN |
|-----------|----------------|------------|----------------------|
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I HEREBY CERTIFY THAT THIS APPLICATION CONTAINS NO WILLFUL MISREPRESENTATION OR FALSIFICATION AND THAT THE INFORMATION GIVEN BY ME IS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. I UNDERSTAND THAT ANY PERSON WHO PROCURES A LICENSE BY FRAUD IS GUILTY OF A MISDEMEANOR AND MAY BE PUNISHED BY A FINE, IMPRISONMENT, OR BOTH.

_____ Date: _____
 (Signature of Applicant)

AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

STATE OF MAINE
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
OFFICE OF LICENSING AND REGISTRATION
BOARD OF ACCOUNTANCY
35 STATE HOUSE STATION
AUGUSTA, ME 04333
TEL: (207)624-8627 FAX: (207)624-8637
HEARING IMPAIRED: (207)624-8563

| | | | |
|----------------------------------|-------------|------------------------------------|--------------|
| Last Name: | First Name: | Middle Name: | Maiden Name: |
| Mailing Address: | | | |
| City: | State: | Zip Code: | |
| Social Security Number: | | Certificate Number, if Applicable: | |
| Date of Birth: ____/____/____ | | Home Telephone: (____)____-____ | |
| | | Work Telephone: (____)____-____ | |

I hereby request and authorize the _____ Board of Accountancy provide any and all pertinent information requested in this form to the Maine Board of Accountancy to complete an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

Applicant's Signature _____
Date

SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY

SECTION A: VERIFICATION OF EXAMINATION CREDITS:
The following are grades awarded on the Uniform CPA/PA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service. (Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA/PA exam was used; and if there is any reason why the grades should not be accepted.) Please list all grades, including failing grades, recorded for the applicant.

| Date of Examination | Candidate ID # | Audit | LPR (Business Law) | FARE (Theory) | ARE (Practice) |
|---------------------|----------------|-------|-----------------------|------------------|-------------------|
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1. Was the applicant ever denied admission to the Exam? Yes No (If yes, please use Section D of this form.)
2. If the applicant has not completed the CPA/PA Exam, are there any restrictions preventing him/her from sitting in your state? Yes No
3. If the candidate has not passed all parts of the CPA/PA Exam, indicate above the expiration date of those parts that have been passed and for which credit has been given.

SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS:

CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT/PUBLIC ACCOUNTANT

1. The applicant was granted an original/reciprocal (circle one) CPA/PA Certificate number _____
Issued ____/____/____ which is in good standing unless otherwise noted in Section D of this
form.

LICENSE/PERMIT TO PRACTICE PUBLIC ACCOUNTING

**(If licensing is the responsibility of another agency, please forward and request completion of
applicable section.)**

2. Yes No This state is a two-tier state.
3. Yes No The license/permit from this Board is in good standing and expires _____.
4. Yes No The applicant is currently licensed to engage in the practice of public accounting.
5. Yes No Has there ever been any disciplinary action instituted against the applicant?
If yes, please explain in Section D.
6. If the applicant does not hold a license/permit 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 work experience
- _____ Complete continuing professional education requirements
- _____ Other (please specify) _____
- _____
- _____

SECTION C: ADDITIONAL INFORMATION REQUESTED:

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS ON INFORMATION PROVIDED

(Official seal and signature must be affixed to attached sheets if needed to respond to inquiry.)

The information provided herein is correct to the best of my knowledge.

Official Board Seal

Board/Agency

Official Signature

Title

Date

SUMMARY OF CONTINUING PROFESSIONAL EDUCATION

PLEASE PRINT – NO COMPUTER PRINTOUTS ACCEPTED CPA/PA NUMBER _____
 NAME _____ MAILING ADDRESS _____
 CITY/TOWN _____ STATE _____ COUNTY _____ ZIP _____
 TELEPHONE NUMBER _____ YOUR EMPLOYER _____

SUMMARY OF CONTINUING PROFESSIONAL EDUCATION – SEPTEMBER 1, 1996 TO AUGUST 31, 1997

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
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Credit as an Instructor, Discussion Leader or Speaker (See Chapter 5 of the Rules for Limitations)

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
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SUMMARY OF CONTINUING PROFESSIONAL EDUCATION – SEPTEMBER 1, 1997 TO AUGUST 31, 1998

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
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Credit as an Instructor, Discussion Leader or Speaker (See Chapter 5 of the Rules for Limitations)

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
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SUMMARY OF CONTINUING PROFESSIONAL EDUCATION – SEPTEMBER 1, 1998 TO AUGUST 31, 1999

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
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Credit as an Instructor, Discussion Leader or Speaker (See Chapter 5 of the Rules for Limitations)

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
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TOTAL CONTINUING PROFESSIONAL EDUCATION HOURS

| | |
|--|--|
| For the Period Ending August 31, 1997 – Required Minimum of 20 Hours | |
| For the Period Ending August 31, 1998 – Required Minimum of 20 Hours | |
| For the Period Ending August 31, 1999 – Required Minimum of 20 Hours | |
| Total for Three Years Ending August 31, 1999 – Required Minimum of 120 Hours | |

I affirm that I have successfully attended said continuing professional education courses, that all statements, claims and representations are true and correct under the penalties of perjury.

Signature: _____

Date: _____



STATE OF MAINE
 DEPARTMENT OF PROFESSIONAL
 AND FINANCIAL REGULATION
 OFFICE OF LICENSING AND REGISTRATION
BOARD OF ACCOUNTANCY
 35 STATE HOUSE STATION
 AUGUSTA, MAINE
 04333-0035

ANGUS S. KING, JR.
 GOVERNOR

ANNE L. HEAD
 DIRECTOR



AUTHORIZATION OF CREDIT CARD PAYMENT

Fees owed to this Department may be paid by the use of a credit card. If you wish to pay your fee(s) with your credit card, please complete this form and send it with your application. Payment through credit cards will not be processed without this authorization form.

| | | |
|---|--|------------------|
| Name of applicant: (fees being paid for) | | |
| Mailing Address of applicant: (fees being paid for) | | |
| City: | State: | Zip Code: |
| County: | Telephone #: (____) _____ - _____ | |
| Name of cardholder: (if other than applicant) | | |
| Mailing Address: (if other than applicant) | | |
| City: | State: | Zip Code: |

I authorize the State of Maine, Department of Professional and Financial Regulation, Office of Licensing and Registration to charge my:

Visa MasterCard _____
 Card number

Expiration date: ____/____/____ in the amount of: \$ _____

Signature: _____ Date: ____/____/____

PHONE: (207)624-8627
 (Office Phone)



PRINTED ON RECYCLED PAPER

(207)624-8653 (HEARING IMPAIRED)

FAX: (207)624-8637