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IDAHO STATE BOARD OF ACCOUNTANCY

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**INSTRUCTIONS FOR CERTIFICATION BY GRADE TRANSFER**

**If you have successfully completed the CPA exam in another jurisdiction but have not been licensed as a CPA, use this form to apply for an Idaho CPA license.**

**The following is required:**

**Completed Application form with photo attached.**

**Interstate Exchange of Examination Scores and/or Licensure Information:** Applicants must request an Interstate Exchange of Information from all State Boards where they have made application for the exam. If you have applied for a license in another jurisdiction but the license has not been granted, you must also send the form to that jurisdiction. Complete the top portion of the "Interstate Exchange of Information" form and forward it to the necessary State Boards (you may wish to contact the State Board to see if they charge a fee to complete this form). Scores may be accepted by the Board in lieu of examination in this state on the same subjects, provided the state where the candidate received the examination credit has standards at least equivalent to those of this state, and provided that such credit was received in accordance with the requirements of the Idaho State Board of Accountancy.

**Criminal History Records Check Request:** Applicants must sign, and submit with their application, the "State of Idaho Bureau of Criminal Identification Consent Release/Indemnification" statement. Do not send payment for this, it is included with the application fee.

**Fees:** Enclose fees with your application: \$175 Application Fee; \$120 Active License; and \$20 for a Wall Certificate (optional) [Fees are non-refundable](#). DO NOT send the payment for the criminal background check, it is included with your application fee.

**Transcripts:** The applicant is required to furnish official college or university transcripts as evidence that the educational requirements have been met. Transcripts must be sent directly from the educational institution to the Board office. Official transcripts must contain the signature of the registrar or some official representative of the institution and must show the institution's seal. Foreign transcripts will require a formal evaluation.

**Experience:** Verification of completion of the experience requirement must be submitted on the form provided with this application. The form requires the notarized signature of a CPA verifying the experience. The verification must show beginning and ending dates of employment and must contain a description of the applicant's duties and responsibilities.

**Professional Ethics Examination:** All applicants must successfully complete an examination in professional ethics. Applicants must take the professional development course, "**Professional Ethics: The AICPA's Comprehensive Course**" which is a home-study course available from the AICPA. It is the applicant's responsibility to have the ethics score sent to the Board office.

All applications and required documents become the property of the Board. If the space provided is insufficient to answer any questions, attach additional sheets. False or misleading statements shall be considered a basis for refusal to grant certification and licensure to the applicant. It shall be the duty of the applicant to familiarize himself/herself with the provisions of the Idaho Accountancy Act and Rules, which are available on the Board's web site or by contacting the Board office. It is the applicant's responsibility to notify the Board office in writing of any address changes.

**The annual license period is July 1<sup>st</sup> through June 30<sup>th</sup>. Idaho does not pro-rate license fees. Your license application will be processed as soon as it's received. Renewal fees are due by July 1<sup>st</sup>.**



# CPA License Grade Transfer Application

Please check one (all fees are non-refundable):

- \$315 Active License & Wall Certificate
- \$295 Active License - No wall Certificate

SSN: \_\_\_\_\_

For Office Use Only	
Batch	_____
Sequence #	_____
Date	_____
Check #	_____
Amount	\$ _____

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

Date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_ Mother's Maiden Name \_\_\_\_\_ Your Maiden Name/Previous Last Name \_\_\_\_\_

Sex \_\_\_\_\_ Height \_\_\_\_\_ Weight \_\_\_\_\_ Eye Color \_\_\_\_\_ Hair Color \_\_\_\_\_

Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Fax \_\_\_\_\_

	Mailing Address	Alternate Address
In Care of:	_____	_____
Street1:	_____	_____
Street 2:	_____	_____
City, State, Zip:	_____	_____
E-mail Address:	_____	_____

In this space, provide a 2" x 2" passport type photograph taken within the last three months, showing your head and shoulders only.

Will you be providing public accounting services in Idaho or for Idahoans?  YES  NO If Yes:

Firm Name \_\_\_\_\_ Address \_\_\_\_\_  
 \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_

- Peer Reviewed Services Offered:  Audits  Reviews  Compilations  
 Non-Peer Reviewed Services Offered:  Taxes  Financial Statements w/o Reports

In which jurisdictions have you applied for or sat for the CPA Exam? \_\_\_\_\_  
(An "Authorization for Interstate Exchange of Information Form" will be required from each jurisdiction)

Have you ever applied for a permit to practice public accounting in any state(s)?  Yes  No  
If so, which jurisdiction? \_\_\_\_\_  
(An "Authorization for Interstate Exchange of Information Form" will be required from each jurisdiction)

Do you hold a permit to practice public accounting that is currently in full force in any state?  Yes  No  
If so, you must complete an application for license for reciprocity and cannot use this form.

Yes  No Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or misdemeanor not previously disclosed to this Board in writing? (Include traffic violations if felony or misdemeanor, but not infractions, such as speeding tickets.) If yes, provide factual narrative of the situation. Include date, court involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the record of the event.

Yes  No Have you had an application for license denied, restricted, suspended or revoked by any state or federal agency or governing or licensing board? If yes, please provide explanation.

Statements of this application are true and correct to the best of my knowledge and belief and are made under penalty of perjury.

Dated \_\_\_\_\_ Signature X \_\_\_\_\_ October 2016

<b>FOR OFFICE USE ONLY: ID COURTS / REPOSITORY</b>			
Record	No Record	_____	_____
		Initials	Date



## VERIFICATION OF EMPLOYMENT AND EXPERIENCE EVALUATION FORM

An applicant must provide evidence of one (1) year of experience to receive a license. The experience shall consist of **full or part time employment** that extends over a period of **no less than twelve (12) months** and includes **no fewer than two thousand (2,000) hours** of performance of services. This experience shall be obtained in a period of no more than 36 months. Experience must be earned **within the ten (10) year period immediately preceding the latest application for licensure**. Please return a completed form for each employer.

Applicant Name: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Employer: \_\_\_\_\_ Employer Address: \_\_\_\_\_

Applicant's Job Title: \_\_\_\_\_ Period of Employment: \_\_\_\_\_ to \_\_\_\_\_

Absence during this period of employment for military service or medical leave (circle one) was from \_\_\_\_\_ to \_\_\_\_\_

Please list your **total hours from this employer**: Public Practice \_\_\_\_\_ hours Non-Public Practice \_\_\_\_\_ hours

Please briefly describe your accounting experience which demonstrates satisfactory knowledge of current practice standards and pronouncements of the profession in the following areas. Indicate the percentage of experience in each area. **Attach additional sheets if necessary.**

% ACCOUNTING: \_\_\_\_\_

% AUDITING: \_\_\_\_\_

% MANAGEMENT ADVISORY: \_\_\_\_\_

% FINANCIAL ADVISORY: \_\_\_\_\_

% CONSULTING: \_\_\_\_\_

% TAX ADVICE: \_\_\_\_\_

### APPLICANT'S CERTIFIED TRUE STATEMENT

I certify to the truth and accuracy of all statements, answers and representations made in this application, including all supplementary statements. (The applicant is not required to have their signature notarized)

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

### CPA'S OR LPA'S NOTARIZED CERTIFIED TRUE STATEMENT

My signature below indicates my compliance with the following requirements:

- 1) I will maintain all supporting documentation of the applicant's experience until 30 days after the applicant is granted a certificate. I understand the Board of Accountancy or its designee may inspect the supporting documentation of the applicant's experience upon receipt of the application prior to its approval.
- 2) The above named applicant has demonstrated satisfactory knowledge of current practice standards and pronouncements of the profession.
- 3) I understand any false or misleading statement made on a certificate of experience shall constitute a violation of Idaho Code 54-219(1)(a) and could result in the suspension or revocation of my license.

Dated: \_\_\_\_\_ Signature: \_\_\_\_\_ Please print your name: \_\_\_\_\_

State(s) in which I hold a current CPA license. Please list license number(s) \_\_\_\_\_

If you are a licensed LPA in Idaho, please list your license number PA- \_\_\_\_\_

### Notary Public:

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

Official  
Seal

\_\_\_\_\_  
Notary Public Signature

Residing at \_\_\_\_\_ (County) \_\_\_\_\_ (State) My commission expires \_\_\_\_\_



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AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

Certain information must be verified by the State Board of Accountancy where you have applied for the CPA examination and/or are certified or licensed. Please complete the first portion of this form. Mail the form to the other State Board. That Board will complete the form and return it to us. If the other State Board charges a fee for this service, the applicant must pay the fee.

TO BE COMPLETED BY THE APPLICANT:

Name: Last First Middle Other last names used Certificate # E-Mail Address

Address: Street and Number City State Zip Phone

I hereby request and authorize the \_\_\_\_\_ State Board of Accountancy to provide any and all information requested in this form to the Idaho State Board of Accountancy.

Applicants Signature Date Signed

TO BE COMPLETED BY STATE BOARD:

Verification of Exam Credits: The following grades were awarded on the Uniform CPA Examination(s) , as reported by the AICPA Advisory Grading Service and approved by this Board. Please explain if any of the grades were changed; examination other than the Uniform CPA Examination was used; or if there is any reason why the grades should not be accepted in #8 below. If a separate sheet is attached, please affix official signature and board seal. PLEASE LIST ALL GRADES

Table with 6 columns: Exam Date, AICPA ID Number, (Auditing) AUDIT, (Law) LPR, (Theory) FARE, (Practice) ARE

Was the applicant ever denied admission, or are there restrictions preventing sitting in your state? Yes No

- 1. The applicant holds original/reciprocal (circle one) CPA Certificate # \_\_\_\_\_ issued \_\_\_\_ / \_\_\_\_ / \_\_\_\_ expiring \_\_\_\_ / \_\_\_\_ / \_\_\_\_ .
2. Ethics exam passed: Yes No Prepared/Graded by \_\_\_\_ AICPA \_\_\_\_ CA Society of CPA's \_\_\_\_ Other \_\_\_\_
Date Exam Taken: \_\_\_\_\_ Score: \_\_\_\_\_
3. Has the applicant ever held a license to practice public accounting in your state? No Yes
(If yes, please indicate period of licensure) \_\_\_\_\_ to \_\_\_\_\_.
4. Please list any/all qualifying experience completed to obtain a license to practice public accounting from this Board.
5. 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 \_\_\_\_ Complete acceptable accounting/auditing experience
\_\_\_\_ Pay appropriate fees and/or post bond \_\_\_\_ Complete cpe educational requirements
\_\_\_\_ Other: (please specify) \_\_\_\_\_
6. The applicant holds a certificate/license which:
\_\_\_\_ is in good standing with no disciplinary action taken \_\_\_\_ has had disciplinary action taken (see #8)
7. Investigation is pending: Yes No
8. Any exceptions or explanations of the information provided: \_\_\_\_\_
(If additional sheets are needed to respond to this inquiry, please affix official seal and signature to the sheets).
The information provided herein is correct to the best of our knowledge.

Board Seal

Board/Agency

Official Signature

Title

Date



# IDAHO STATE POLICE BUREAU OF CRIMINAL IDENTIFICATION



## NAME BASED CRIMINAL BACKGROUND CHECK FORM of the Idaho Central Repository of Criminal History Records

**A \$20 processing fee must be included.** Each field marked with an asterisk (\*) must be completed. A separate form must be used for each request. Do not use staples on the forms. Make checks or money orders payable to the Idaho State Police. **A personal check will only be accepted if issued by the requestor or requesting agency.** A \$20.00 fee will be charged for any returned checks.

*Please print clearly in blue or black ink only. **Illegible forms will be returned for clarification.***

<b>REQUEST</b>				
Please provide an Idaho Criminal History on the individual named below.				
*Last Name	*First Name	*Middle Name		
Alias Names (Include Maiden/prior Married Names) <b>Please provide both first and last name.</b>				
*Date of Birth (mm/dd/yyyy)	Social Security Number (optional)		*Sex	*Race
*Address	*City	*State	*Zip	
<b>WAIVER</b>				
Idaho law does <b>not</b> require a waiver. However, without a signed waiver from the subject of the record, any arrest more than 12 months old, <b>without</b> a disposition, cannot be given to a non-criminal justice agency. Any waiver other than this waiver will not be accepted.				
I hereby give permission for the requester, named below, to receive any information maintained by the Idaho Bureau of Criminal Identification concerning myself.				
_____			_____	
*Signature			*Date	
<i>This signature on the waiver must be within 180 days of the name check submission.</i>				

### \*TO BE COMPLETED BY COMPANY OR PERSON REQUESTING BACKGROUND INFORMATION \*

Requesting Person or Company *	Address of Requester (Results will be mailed to this address)*		
	Street _____		
	City, State & Zip Code _____		
Printed Name of Requester (Print Legibly) *	Signature of Requester *	Phone Number of Requester *	

### General Information:

Idaho law does not require a person to give consent. However, without a signed release from the subject of record, any arrest more than 12 months old, without a disposition, cannot be given to a non-criminal justice agency. **Results of a Name Based Criminal Background check cannot be notarized.**

Criminal history record information furnished as a result of a non-fingerprint based computerized search is based solely on a search of identifiers provided in the request. Be aware it is not uncommon for criminal offenders to use alias names and false dates of birth, which would adversely affect the completeness and accuracy of a non-fingerprint based search of the Idaho Central Repository of Criminal History Records. No other state or federal agency records can be searched under current law. The bureau does not telephone or fax responses. Please allow ample time for processing this request. Requests are processed on a first come basis.

The records maintained by the Idaho Bureau of Criminal Identification (BCI) are based upon the felony and serious misdemeanor arrests reported to BCI from other Idaho criminal justice agencies. If a person disputes the accuracy of information obtained, that person may challenge the information by writing to the address on this form.

Idaho code 67-3008 (6) states, "A person or private agency or public agency, other than the department, shall not disseminate criminal history record information obtained from the department to a person or agency that is not a criminal justice agency or court without a signed release of the subject of record unless otherwise provided by law.

**700 S. STRATFORD DR. STE. 120 • MERIDIAN, ID 83642**  
**(208) 884-7130 • FAX (208) 884-7193**

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