INSTRUCTIONS FOR CERTIFICATION BY RECIPROCITY

If you are currently licensed in another jurisdiction, use this form to apply for an Idaho CPA license.

ALL reciprocity applicants must submit the following:

Completed Application form with photo attached.

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 or $100 Inactive License or $100 Retired License and $20 for a Wall Certificate (optional for Active licensees only.) Fees are non-refundable. DO NOT send the payment for the criminal background check, it is included with your application fee.

Applicants for reciprocity who have been licensed for four years or more in the ten-year period preceding this application are not required to submit official transcripts, experience, interstate exchange forms, or professional ethics for consideration.

Applicants for Reciprocity who have been licensed less than four years in the ten-year period preceding this application are required to submit the following:

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.

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. If you have taken this course previously for licensing in another jurisdiction, please submit a copy of your certificate.

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 IdahoAccountancy 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 1st through June 30th. 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 1st.
**CPA License by Reciprocity**

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

- $315 Active License & Wall Certificate  
  (*must currently hold an active license in another jurisdiction*)
- $295 Active License - No wall Certificate  
  (*must currently hold an active license in another jurisdiction*)
- $275 Inactive License - No wall Certificate  
  (*must currently hold an inactive license in another jurisdiction*)
- $275 Retired License - No wall Certificate  
  (*must currently hold a retired license in another jurisdiction*)

**SSN (LAST 4 DIGITS ONLY):**

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<table>
<thead>
<tr>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
<th>Suffix</th>
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**Date of birth**  
**Place of birth**  
**Mother's Maiden Name**  
**Your Maiden Name/Previous Last Name**

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<thead>
<tr>
<th>Sex</th>
<th>Height</th>
<th>Weight</th>
<th>Eye Color</th>
<th>Hair Color</th>
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**Home Phone**  
**Work Phone**  
**Cell Phone**  
**Fax**

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**Mailing Address**  
**Alternate Address**

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**In Care of:**

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**Street1:**

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**Street 2:**

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**City, State, Zip:**

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**E-mail Address:**

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

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**Will you be providing public accounting services in Idaho or for Idahoans?**

- Yes  
- No  

If Yes:

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**Firm Name**  
**Address**

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**City, State, Zip**

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**Peer Reviewed Services Offered:**

- Audits  
- Reviews  
- Compilations

**Non-Peer Reviewed Services Offered:**

- Taxes  
- Financial Statements w/o Reports

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**In which states have you applied for the CPA examination or applied for or held a permit to practice accounting?**

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**In which jurisdiction(s) are you currently licensed?**

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**For what period of time did you practice?**

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**Have you ever had a CPA certificate revoked or suspended?**

- Yes  
- No

If so, give details:

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**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?**

- Yes  
- No

(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.

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

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**Dated**  
**Signature X**  
**Revised 4/2018**

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**FOR OFFICE USE ONLY:**

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<tr>
<th>Batch</th>
<th>Sequence #</th>
<th>Date</th>
<th>Check #</th>
<th>Amount</th>
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**RECORDS:**

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<th>ID COURTS</th>
<th>Record</th>
<th>No Record</th>
<th>Initials</th>
<th>Date</th>
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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 **no more than thirty-six (36) months** and includes **no fewer than two thousand (2,000) hours** of performance of services. 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:**

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

**Please list your total hours from this employer:**

**Public Practice**

**Non-Public Practice**

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.**

<table>
<thead>
<tr>
<th>% ACCOUNTING:</th>
<th>% AUDITING:</th>
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<table>
<thead>
<tr>
<th>% MANAGEMENT ADVISORY:</th>
<th>% FINANCIAL ADVISORY:</th>
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<table>
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<tr>
<th>% CONSULTING:</th>
<th>% TAX ADVICE:</th>
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**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_____.

______________________________

[Notary Public Signature]

Residing at __________ (County) ____________ (State) My commission expires ____________

Revised 4/2018
**NAME BASED CRIMINAL BACKGROUND CHECK FORM**

* $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.

* Illegible forms will be returned for clarification.

Please print clearly in blue or black ink only.

**REQUEST**

Please provide an Idaho Criminal History on the individual named below.

<table>
<thead>
<tr>
<th>*Last Name</th>
<th>*First Name</th>
<th>*Middle Name</th>
</tr>
</thead>
</table>

**Alias Names (Include Maiden/prior Married Names)** Please provide both first and last name.

<table>
<thead>
<tr>
<th>*Date of Birth (mm/dd/yyyy)</th>
<th>Social Security Number (optional)</th>
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</table>

**LAST 4 DIGITS ONLY**

<table>
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<tr>
<th>*Sex</th>
<th>*Race</th>
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</table>

<table>
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<tr>
<th>*Address</th>
<th>*City</th>
<th>*State</th>
<th>*Zip</th>
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</table>

**WAIVER**

Idaho law does not require a waiver. However, without a signed waiver from the subject of the record, any arrest more than 12 months old, without 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

**This signature on the waiver must be within 180 days of the name check submission.**

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

<table>
<thead>
<tr>
<th>Requesting Person or Company *</th>
<th>Address of Requester (Results will be mailed to this address)*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Idaho State Board of Accountancy</td>
<td>PO Box 83720 – Boise ID 83720-0002</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Printed Name of Requester (Print Legibly) *</th>
<th>Signature of Requester *</th>
<th>Phone Number of Requester *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sandy Bly</td>
<td></td>
<td>208-334-2490</td>
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</table>

**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

Rev. 04/2018