

IDAHO STATE BOARD OF ACCOUNTANCY
Idaho Division of Occupational and Professional Licenses
11341 W. Chinden Blvd., Bldg. #4, Boise ID 83714 or
PO Box 83720, Boise Idaho 83720-0063
Phone: (208)-334-3233 Website: <https://dopl.idaho.gov>
E-mail: isba@dopl.idaho.gov

INSTRUCTIONS FOR LICENSURE 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** signed and dated
- **ID:** Color Copy of a Government Issued ID
- **Fees:** \$175 Application Fee; plus \$120 Active License or \$100 Inactive License or \$100 Retired License Fee; \$20 for a Wall Certificate (optional for Active licensees only.) Enclose fees with your application.
Fees are non-refundable.

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 Idaho Accountancy Act and Rules, which are available on the Board's website or by contacting the Board office. It is the applicant's responsibility to notify the Board office in writing of any address changes.

ATTENTION MEMBERS AND SPOUSES OF MEMBERS OF THE ARMED SERVICES

If you are a member of the armed forces, an honorably discharged veteran or the spouse of an active member or veteran of the military, you are entitled to certain benefits because of your service. Those benefits may include expedited processing of your application, the waiver of application and renewal fees and credit for military training that is relevant to the occupational license/registration for which you are applying. For a full explanation of eligibility and a comprehensive description of benefits available, see Idaho Code §§ 67-9401-9407 and Idaho Code § 67-2602A.

Your license application will be processed as soon as it's received. Idaho does not pro-rate license fees.

The annual license period is July 1st through June 30th. Renewal fees are due by July 1st.

CPE is completed each calendar year and reported no later than January 31st of the following year.

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)

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

_____	_____	_____	_____		
First Name	Middle Name	Last Name	Suffix		
_____	_____	_____	_____		
Date of Birth	Place of Birth	Previous Last Name	Mothers Maiden Name		
_____	_____	_____	_____		
Social Security Number	Sex	Height	Weight	Eye Color	Hair Color
_____	_____	_____	_____	_____	_____
Mailing Address			Alternate Address		
Street 1: _____			Street 1: _____		
Street 2: _____			Street 2: _____		
City, State, Zip: _____			City, State, Zip: _____		
E-Mail Address: _____			Home Phone #: _____		
Work Phone #: _____			Cell Phone #: _____		

Will you be providing public accounting services in Idaho or for Idahoans? () YES () NO
If yes, with which firm? _____

Address: _____ City, State, Zip: _____
Attest Services Provided: _____ Audits _____ Compilations _____ Reviews
Non-Attest Services Provided: _____ Taxes _____ Financial Statements without Reports

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

In which jurisdiction/s are you currently licensed? _____

For what period of time did you practice? _____

Are you or your spouse an active member or honorably discharged veteran of the United States Armed Services? () YES () NO
If yes, attach a copy of your DD-214 form, you are entitled to certain benefits because of your service.

Have you ever had a CPA certificate revoked or suspended? If yes, give details on a separate page. () YES () NO

Have you ever: been charged with. plead guilty, no contest or nolo contendere to: been convicted or found guilty of; or been sentenced for any felony or misdemeanor? (include traffic violations if felony or misdemeanor, but not infractions) 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, provide a factual narrative of the situation. () YES () NO

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

Dated: _____ Signature: _____

FOR OFFICE USE ONLY:	ID COURTS	RECORD	NO RECORD	Date:	Initials:
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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 **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: _____ 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 _____