

**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](mailto:isba@dopl.idaho.gov)

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 by **Grade Transfer**.

The following is required:

**Education Requirements:** Successfully earned a baccalaureate degree at an institution approved by the Board including a minimum 24 business and 24 accounting credits covering the subjects of financial accounting, auditing, taxation, and management accounting.

**Transcripts:** The applicant is required to furnish official college or university transcripts sent directly from the educational institution to the Board office. **Foreign transcripts will require a formal evaluation from NIES (NASBA International Evaluation Services).**

**Completed Application:** with photo attached.

**Fees:** Enclose fees with your application: \$175 Application Fee; \$120 Active License; and \$20 for a Wall Certificate (optional) Fees are non-refundable.

**Interstate Exchange of Examination Scores:** 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 Interstate Exchange of Information 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).

**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 applicants duties and responsibilities. Further details are listed on the form.

**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 self-study course available from the AICPA. It is the applicants responsibility to have the ethics score sent to the Board office.

**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.

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 themselves 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. 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 annually.

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

**CPA License by Grade Transfer**

Please check one - **All fees are non-refundable**

\_\_\_\_\_ \$315 Active License & wall certificate      \_\_\_\_\_ \$295 Active License - No wall certificate

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

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

SSN (last 4 digits only): \_\_\_\_\_ Sex \_\_\_\_\_ Height \_\_\_\_\_ Weight \_\_\_\_\_ Eye Color \_\_\_\_\_ Hair Color \_\_\_\_\_

Mailing Address \_\_\_\_\_ Alternate Address \_\_\_\_\_

In Care of: \_\_\_\_\_ In Care of: \_\_\_\_\_

Street 1: \_\_\_\_\_ Street 1: \_\_\_\_\_

Street 2: \_\_\_\_\_ Street 2: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_ City, State, Zip: \_\_\_\_\_

E-mail Address: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

Home Phone # \_\_\_\_\_ Work # \_\_\_\_\_ Cell # \_\_\_\_\_

**Provide:** a 2" x 2" passport style photo taken within the last three months, showing your head and shoulders.

**DO NOT STAPLE**

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 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.)

Yes  No Have you ever applied for a permit to practice public accounting in any state/s?

If yes, which jurisdiction? \_\_\_\_\_

(An "Authorization for Interstate Exchange of Information Form" will be required from each jurisdiction.)

Yes  No Do you hold a permit to practice public accounting that is in full force in any state?

**If yes, you must complete a License by Reciprocity application.**

Yes  No **Are you or your spouse an active member or honorably discharged veteran of the United States Armed Services?**

**If yes, attach a copy of your DD-214 form, you are entitled to certain benefits because of your service.**

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 factual narrative of the situation.**

**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 -----      Revised 11/2022

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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 Advise: \_\_\_\_\_

**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 applicants 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- \_\_\_\_\_

State of \_\_\_\_\_, County of \_\_\_\_\_, ss.

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

(seal)

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

My Commission Expires \_\_\_\_\_