

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

September 15, 2021

RE: Issuance of a CPA License to a Foreign Applicant

Dear Sir or Madam:

The Idaho State Board of Accountancy has a provision for issuing CPA licenses to individuals who qualify for foreign reciprocal licensure. The Board relies upon an evaluation of foreign credentials done by the National Association of State Boards of Accountancy's (NASBA) division of CPA Examination Services (CPAES.)

One of the steps to become licensed in Idaho is to successfully pass the IQEX Exam. The purpose of IQEX is to facilitate the US CPA qualification process for those accounting professionals from other countries whose professional bodies have entered into mutual recognition agreements with the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA). At present, such agreements are in effect only with the following:

- > CPA Australia
- > Chartered Accountants Australia and New Zealand (CAANZ)
- > CPA Canada (CPAC)
- > Hong Kong Institute of Certified Public Accountants (HKICPA)
- > Chartered Accountants Ireland (CAI)
- > Instituto Mexicano de Contadores Publicos (IMCP)
- > Institute of Chartered Accountants of Scotland (ICAS)
- > South African Institute of Chartered Accountants

IQEX is a function of the National Association of State Boards of Accountancy (NASBA). Prepared by the AICPA, the four- and one-half-hour objective item examination is offered only in English and is administered as a computer-based test (CBT).

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.

If you hold one of these designations and wish to receive reciprocal licensure in the state of Idaho, please go to NASBA's IQEX Unit at: <https://nasba.org/exams/iqex/> E-mail: iqex@nasba.org / Tel: 615-880-4250 / Toll Free: 1-866-MYNASBA or Fax: 615-880-4290 Attn: IQEX Coordinator for additional information.

Sincerely,

Kent A. Absec
Kent Absec
Executive Director

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Applying for an Idaho CPA License International Reciprocity

1. **IQEX Exam:** You must successfully complete the International Uniform Certified Public Accountant Qualification Examination (IQEX). If you have not yet taken the IQEX, contact the National Association of State Boards of Accountancy (NASBA) at 615-880-4250 or www.nasba.org to obtain information on the IQEX and to arrange to take the IQEX exam. You must request that NASBA provide the Idaho State Board of Accountancy with verification of your IQEX exam grade.

2. **Application:** You must submit a complete International Reciprocity License Application form and the associated fees. When you complete the form, you must:
 - Provide employment information demonstrating at least one year of experience in the jurisdiction which granted your foreign credential involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills; or
 - Provide employment information demonstrating at least four years of professional experience in Idaho during the last ten years.

3. **License Status:** You must complete Section A of the Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity (enclosed). Verification that your foreign credential is active and in good standing, the initial issue date of your foreign credential, the absence of disciplinary proceedings, that you passed the applicable qualifying examination, and that you met the experience requirements for obtaining your credential. Submit the form directly to the organization issuing your foreign credential to request verification of the above information to be sent to the Board.

4. **Ethics:** You must complete the AICPA's Professional Ethics for CPAs with a grade of 90% or better. For information on the self-study course and the examination contact the American Institute of CPAs at 888-777-7077 or <https://future.aicpa.org/>. You must request to have notice of your grade mailed directly to the Board.

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.

If any of the following questions, or any part thereof is answered in the affirmative, give dates, court or proceeding, the full facts including disposition and the name and address of the person or body in possession of the record thereof, on a separate sheet of paper.

1. 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 (including any felony or misdemeanor traffic violations) not previously disclosed to this Board in writing? If yes, provide factual description including 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 _____
2. Have you ever been charged with fraud, formally or informally, in any proceeding? YES _____ NO _____
3. Has your conduct ever been called into question with reference to the unethical practice of public accounting? YES _____ NO _____
4. Have you ever been censured, reprimanded, disciplined, suspended, disqualified, or disbarred as a member of any profession or as a practitioner before any administration or agency, or have you ever been suspended or removed from any public or private office, because of conduct reflecting upon your character? YES _____ NO _____
5. Are there any other facts not disclosed by your answers hereto, but concerning your background, history, experience and activities, which in your opinion may have a bearing on your character, moral fitness, or eligibility to practice accounting in Idaho and which should be placed at the disposal of or brought to the attention of the Idaho State Board of Accountancy? YES _____ NO _____
6. Have any of the above charges been made or filed or any of the above or similar proceedings been instituted against you? YES _____ NO _____
7. Are there any pending actions or suits or any unsatisfied judgments or decrees against you? If so, describe the same, give the names and addresses of creditors or parties, the names and location of the court and the nature of the claims against you on a separate sheet and attach. (Refer to but do not repeat answers given to other questions herein.) YES _____ NO _____

AFFIDAVIT:

I do hereby certify:

That I am of good moral character and have never been convicted of any felony, fraud, or misdemeanor by any court except as detailed herein; that the statements made herein are true; that I have not suppressed any information that might affect this application; that in the event I am authorized to practice as a Certified Public Accountant in Idaho I will conform to, abide by, and comply with the laws of the State of Idaho and the regulations of the State Board of Accountancy. That I will, without mental reservation, loyally support the Constitution of the United States and the Constitution of the State of Idaho.

That the above statements are made under the penalties of perjury. The Board reserves the right to make further inquiry from any source and require additional information for a personal appearance to aid in determining the qualifications of any applicant. That the attached photograph on this application is a true likeness of myself as I presently appear, and that the personal description given is true and correct.

Signature of Applicant

Date

If you do not provide the last four digits of a Social Security Number, please complete the following:

I have not furnished the last 4 digits of a Social Security Number on my application for issuance of my CPA license. I do not have a Social Security Number. I declare, under penalty of perjury under the laws of the State of Idaho, that the foregoing is true and correct.

Signature: _____

NOTARY:

Subscribed and sworn before me this _____ day of _____, 20_____.

Notary Public Signature: _____

Residing at: _____ (County)

NOTARY
SEAL

Date Commission Expires: _____

Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity

SECTION A: AUTHORIZATION (To be completed by the applicant - Please type or print legibly)

State accountancy boards require the information requested by this form in order to assess your reciprocity application. Please complete only Section A of this form and forward the form to the entity that issued the professional accounting credential that supports for reciprocity request. Request that entity to complete the remainder of this form (Section B) and return it to the Idaho State Board of Accountancy. (Check with the entity before forwarding this form to determine if you need to meet additional requirements or submit additional fees before such information will be released.)

Mr. _____
Ms. _____
Mrs. _____

Last Name	First Name	Middle Name	Previous or Other Name
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Current Mailing Address

City	State	Zip Code	Country
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(_____) _____
Telephone: Where you can be reached during business hours Date of Birth Federal Identification Number
In Country of Credential
(if applicable)

Chartered Accountant Qualifying Examination Data:

What jurisdiction (State or NASBA) administered the exam? Date of exam administration Passing Score

I hereby request and authorize the _____ (credentialing authority, for example, provincial Institute of Chartered Accountants) to provide all information requested in this form to the Idaho State Board of Accountancy.

Applicant Signature

Date Signed

SECTION B: VERIFICATION OF FOREIGN PROFESSIONAL ACCOUNTING CREDENTIAL (To be completed by the foreign credentialing entity ONLY)

1. Credential description:

a. Name of organization issuing professional accounting credential _____

b. Name of credential granted _____

c. Basis of admission or certification: 1. By examination _____
Examination Name Date

2. By affiliation _____
Province/Country of original credential

3. Other _____

d. Date this credential was first issued to applicant (or the applicant was admitted to membership in your organization, if no formal credential is awarded) _____

e. Identification or index number, if any, your organization uses to identify applicant _____

f. Date credential or certificate lapses or expires _____

2. Professional accounting experience obtained or required for foreign credential:

Please identify the type and amount (in years) of experience this applicant demonstrated in obtaining the professional credential described in SECTION B.1. (or, if your organization does not maintain detailed experience records, please identify the minimum experience your organization required at the time applicant obtained the right to use the credential.)

3. Standing: a. Please state whether the applicant is currently entitled to use the credential identified in SECTION B.1. in your jurisdiction. YES ____ NO ____

b. If NO, please explain

4. Investigation and discipline:

a. Please state whether your organization has any disciplinary action or investigation pending with respect to this applicant. YES ____ NO ____

If **YES**, please list allegations, findings to date, and discipline on a separate sheet. If your organization's rules do not permit such disclosure, please so state.

b. Please list on a separate sheet all disciplinary actions your organization has taken with respect to the applicant during the last ten years. Please indicate specific allegations, your organization's findings with respect thereto, and any discipline imposed by your organization with respect to each allegation. If your organization's rules do not permit such disclosure, please so state.

c. Is this individual's practice license restricted? YES ____ NO ____
If **YES**, please provide details on a separate sheet.

5. Certification: I hereby certify to the following:

a. I am duly authorized by this organization's governance to complete this document on the organization's behalf.

b. The information provided herein and herewith is true and correct to the best of my knowledge.

c. This organization extends reciprocal credentialing to U.S. CPAs in accordance with international treaties, agreements, or accords.

Name of Credentialing Entity Official Signature Telephone

Signing Official's Name (please print) Title Date