

INFORMATION & INTRUCTIONS FOR CPA CERTIFICATION

This application is for CPA Licensure by Original Certification based on an applicant's passing the CPA Examination in **another state**. The applicant will be held to Nevada's current requirements or the requirements in effect on the date the applicant passed the CPA Examination. If you have any questions regarding the application of Nevada law to your specific situation please contact this office.

Please review the enclosed instructions carefully. If you have any questions or require assistance with regard to the application process, do not hesitate to contact the board office. A file is established upon receipt of the application, items will be recorded as they are received. Board staff will **not** contact you regarding items outstanding from your file; you should maintain contact with the board office for the status of your file

STEP 1 - APPLICATION/FEES

Complete the application in full that includes notarization.

Application fee of \$240
Check to Nevada State Board of Accountancy or
Complete Credit Card Form

Attach a 2" x 2" photograph

STEP 3 – ETHICS EXAMINATION

Nevada requires an applicant to pass an examination in professional ethics. Evidence of a passing score taken within the past 3 years must be provided. Attendance at a seminar will not qualify toward this requirement.

STEP 2 – CPA EXAMINATION

Nevada requires verification of your CPA Examination grades from your state board.

Verification of your CPA Examination grades must come directly from your state board.
(See Enclosed Form)

STEP 4 – EXPERIENCE

Please visit the Boards website for detailed information on the type of experience required for Nevada licensure:

An applicant must have at least 2,000 hours of work with increasing levels of complexity and diversity, performed over a period of not less than 1 year in industry, public practice, government or a nonprofit organization.

Have your employer, past employer or partner sign the applicable Experience Form (**Experience forms available on our website**)

If your experience does not include CPA supervision an applicant may request an Individual Review until 12/31/2024 as this program will no longer be available after that time. Please contact the board office for more information relating to your specific situation.

STEP 5 - EDUCATION

You must request Official Transcripts verifying your education, to be sent directly from your college or university.

Nevada's education requirement varies based on the date in which you conditioned or passed the CPA Examination.

The education requirement from 1971 to 2001 required a 4-year degree with a major in accounting or an equivalency to an accounting major. Please contact the board office for clarification of equivalency courses.

The education requirement from 2001 to the present is a 4-year degree that includes 150 semester credits. Courses required within the 150 semester credits are as follows: (1) 24 credits of specific Accounting courses above the introductory level; (2) 3 credits of business law; and (3) 24 semester credits in general business. Please visit the Boards website for clarification of the specific accounting courses.

If you obtained your education from a foreign country, you will need to have the education evaluated by an approved foreign credentialing agency (visit the Board's website). This agency will verify that you have met the above requirements as assessed by U.S standards.

STEP 6 – CHARACTER REFERENCES

Submit a moral character reference form to three individuals that are familiar with your moral character. A relative of the applicant should not sign the form. The form may be sent with your application or directly from the individual signing form.

(See Enclosed Form)

STEP 7 – FINGERPRINT CARDS

As provided in NRS 628.190 the Nevada Board of Accountancy is mandated to conduct an Investigation of Criminal History on all applicants for CPA Certification.

Please complete TWO (2) fingerprint cards. All cards must be printed or typed in **BLACK INK** only. Do not bend cards where fingerprints are to be placed.

Make sure both fingerprint cards are complete with all personal information such as sex, height, weight, social security number etc. Incomplete cards will be returned which will delay the processing of your application.

Most law enforcement agencies will conduct the fingerprinting process. A fee will be charged per card.

Return both fingerprint cards with your application to the Nevada Board of Accountancy.

Electronic Fingerprinting:

You can also choose to have electronic fingerprints submitted. Please visit our website for a list of approved private fingerprint sites and for additional forms and instructions. Electronic fingerprinting must be done in Nevada. Other States are not allowed to transmit electronic fingerprint information.

FINGERPRINT BACKGROUND WAIVER FORM

Please fill out the fingerprint background waiver form and date on or before the date you are fingerprinted.

SEND ALL MATERIALS TO:
Nevada State Board of Accountancy
1325 Airmotive Way, Suite 220
Reno, Nevada 89502

If you require additional information you may contact the board office at:

Website www.nvaccountancy.com

Telephone (775) 786-0231

Fax (775) 786-0234

Email cpa@nvaccountancy.com



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

APPLICATION FOR CPA CERTIFICATION

Biographical Information

Last Name	First Name	Middle Name
-----------	------------	-------------

List all other previous names or indicate NONE

Social Security Number Or ITIN#	Date of Birth	Place of Birth
---------------------------------	---------------	----------------

Mailing Address Check if you wish to receive mail at this address

Street or P.O. Box

City	State	Zip Code
------	-------	----------

Telephone	Fax
-----------	-----

Email Address

Employer Address Check if you wish to receive mail at this address

Employer Name

Street or P.O. Box

City	State	Zip Code
------	-------	----------

Telephone	Fax
-----------	-----

Name for Certificate and Photograph

If I am certified, I want my name to appear on the certificate as follows:



Fees:
Check or
Credit Card
\$240

Received _____ Check/Credit Card. _____ Amount _____

**Felony
Conviction/
Criminal History
Statements**

Please read and answer the following questions.

Have you ever had any professional or vocational license denied, suspended, revoked, or a citation issued by any state or foreign country? **YES NO**

Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation whether or not the sentence was imposed, including suspended Imposition of sentence or suspended execution of sentence? **YES NO**

Have you ever been disciplined by any jurisdiction, the AICPA or state CPA Society? **YES NO**

Have you ever been convicted of a felony or misdemeanor other than a minor traffic accident? **YES NO**

IF YOU ANSWERED "YES" TO ANY OF THE ABOVE QUESTIONS, ATTACH AN EXPLANATION SHEET AND ANY RELEVANT DOCUMENTATION CONCERNING THE MATTER.

**Examination
History**

List the jurisdiction and the date in which you passed the Uniform CPA Exam

Have you passed the Uniform CPA Examination? YES NO

State/Jurisdiction Date Passed (Month/Year)

Verification of your exam grades must be provided directly from the State Board

**Ethics
Examination**

Attach evidence of passing an ethics examination within the past 3 years.

Have you passed an examination in ethics and or/professional conduct within the past 3 years? YES NO

Course/Examination Name Provider Grade Date Passed (Month/Year)

Education

Please read the instructions for Nevada’s education requirements and foreign education evaluations

List all colleges and universities where you obtained education.

Contact the University or College and have official transcripts sent directly to the board office.

Nevada’s education requirement varies based on the date in which you conditioned or passed the Uniform CPA Examination.

Did you pass or condition the Uniform CPA Examination prior to January 1, 2001? **YES NO**

If yes, you must provide evidence of a 4-year degree with a major in accounting or the equivalency of a non-accounting major (see instructions)

If no, you must provide evidence of a 4-year degree that includes 150 semester hours of education with specific accounting and business courses (see instructions)

College/University_____

Degree_____ Date Graduated_____

College/University_____

Degree_____ Date Graduated_____

Use Separate Sheet Of Paper If Additional Space Is Needed

Employers Name_____

Position Held_____

Dates of Employment From_____ To _____

Employers Name_____

Position Held_____

Dates of Employment From_____ To _____

Employers Name_____

Position Held_____

Dates of Employment From_____ To _____

Name & Mailing Address

Name & Mailing Address

Name & Mailing Address

Experience

Please review instructions regarding Nevada’s experience requirement

List employment information obtained that qualifies toward your accounting credentials.

Moral Character References

List three references. References should be from business or professional individuals and must not be relatives.

Please submit a Moral Character Reference Form to all persons listed.

**Federally
Mandated
Questions**

NRS 628.034 & 628.035 mandates the Board to include this information on every application for CPA Certification. **Failure to mark ONE of the three statements will result in the rejection of your application.**

_____ I am not subject to a court order for the support of a child.

_____ I am subject to a court order for the support of one or more children and am in compliance with the order.

_____ I am subject to a court order for the support of one or more children and an **NOT** in compliance with the order.

**Military/
Veteran
Information**

Nevada law mandates that we request information pertaining to military service on every application for CPA Certification.

Have you ever served in the Military _____ YES _____ NO

Branch(es) of Service: _____

Dates of Service: _____

Are you the Spouse of an **ACTIVE** Military Member? _____ YES _____ NO

Affidavit

I, _____ (applicant), do state, affirm, and depose that all representations I have made in this application are true and complete in every respect. I hereby authorize the Nevada State Board of Accountancy to make inquiries as it deems necessary to verify the accuracy and completeness of all representations I make as part of my application. In consideration for the services rendered by the Nevada State Board of Accountancy, I hereby release, discharge, and exonerate the Nevada State Board of Accountancy, its officers, directors, agents, and employees from any and all liability of every nature and kind arising out of the verification of information I have provided or the Nevada State Board of Accountancy has obtained.

Applicant's Signature

Date

Notarization

State/Province or Country of: _____

County of: _____

I certify that on the date set forth below, the individual named above did appear personally before me and that I did identify this applicant. The statements on this document are subscribed and sworn to before me by the applicant on this _____ day of _____, _____.

Notary Public Signature: _____

My Commission Expires: _____



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

This form is essential to the application you are filing with this Board. Before approval of your application, the Accountancy Board must verify your examination credits and/or certificate and license status.

Please complete section A of this form and then forward it to the appropriate Board of Accountancy. That Board, in turn, will complete the remainder of this form (Sections B – E) and return it to the Nevada Board of Accountancy. You are advised to check with that Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.

**SECTION A
ALL
APPLICANTS
MUST
COMPLETE
THIS
SECTION**

Last Name First Name Middle Name

List all other previous names or indicate None

Street Address or P.O. Box

City State Zip Code Telephone Number

Date of Birth Social Security Number

Certificate Number (if applicable)

I hereby request and authorize _____ (insert board of accountancy) to provide any and all pertinent information requested in this form to Nevada Board of Accountancy to complete an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the AICPA.

Applicant Signature Date

STATE BOARD COMPLETE REMAINING SECTIONS OF THIS FORM

**SECTION B
Verification
of CPA Exam
Grades**

Exam Date	ID Number	AUD (AUDIT) (Auditing)	BEC (LPR) (Law)	FAR (FARE) (Theory)	REG (ARE) (Practice)

Verification of CPA Exam Continued

Was the applicant ever denied admission to the exam? **YES NO**
If yes, use section D of this form to explain.

If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from taking the examination in your state? If yes, use section D of this form to explain. **YES NO**

**SECTION C
Verification of
Licensure/Certificate
Status**

License/Certificate Status

If licensing is the responsibility of another agency, please forward and request completion of applicable sections.

The applicant was granted an original/reciprocal (circle one) CPA Certificate Number _____ issued _____ (date) which is in good standing and due to expire on _____ (date) unless noted in section D of this form.

The applicant has completed an ethics examination **YES NO N/A**
Ethics exam prepared and graded by

Ethics Grade _____ Date Passed _____

License to Practice Public Accounting

This is a two-tier state **YES NO**

The license from this Board is in good standing and expires on _____

Applicant is currently licensed to engage in the practice of public accounting? **YES NO**

Has there ever been any disciplinary action instituted against the applicant? If yes, please explain in Section D. **YES NO**

If the applicant does not hold a license from your Board, please indicate the requirements to be met for issuance or reinstatement:

- _____ License/Permit not required
- _____ Pay appropriate fee and/or post bond
- _____ Complete acceptable accounting/auditing experience
- _____ Complete continuing professional education requirements
- _____ Other (please specify)

**SECTION D
Explanations of
Information
Provided or
Exceptions Noted**

**SECTION E
Signature and Seal**

Name of Board or Agency

Official Signature

Title

Telephone Number

Date

**OFFICIAL
BOARD
SEAL**



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

ETHICS EXAMINATION REQUIRED

Name of CPA Applicant

Nevada requires an applicant for certification to pass an examination in professional ethics. Evidence of a passing score taken within the past 3 years must be provided to the board office. Attendance at a seminar will not qualify toward this requirement. Nevada will accept courses provided by the various state boards or the AICPA.

If you have not taken an ethics examination or the last one taken is over 3 years old, you will be required to complete an ethics examination.

The examination may be ordered through any CPE Course provider that has an ethics course that includes an ethics examination.

Upon completion of the ethics examination, results should be sent to the board office from the provider or the applicant.

Please note: your application for certification will not be reviewed by the board until evidence of completion of the ethics examination is received.

Date Ethics Examination Completed: _____

Grade Received: _____

Provider: _____

Certificate Attached: _____ YES _____ NO



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

EXPERIENCE VERIFICATION

FULL NAME OF:
APPLICANT

First Middle Last (Prior Name)

PERIOD OF EMPLOYMENT

An applicant must have at least 2,000 hours of work with increasing levels of complexity and diversity, performed over a period of not less than 1 year in industry, public practice, government or a nonprofit organization, where the applicant provides any type of professional service or advice using accounting, attestation, compilation, management advisory services, financial advisory services or tax consulting.

To satisfy the requirements for experience all work must have been performed under the direct supervision of a person engaged in active practice as a certified public accountant.

FULL TIME

From _____ To _____
Mo Day Yr Mo Day Yr

PART TIME

From _____ To _____
Mo Day Yr Mo Day Yr

Total Number of Hours of Part Time Employment _____

The applicant's experience is in the following area:

_____ Public Accounting _____ Industry _____ Governmental

Describe the type of work that was performed - attach additional pages if further explanation is needed.

By submission of this form, you are consenting to the Board's review of the underlying records of the organization upon which the experience is based.

NOTE: Licensee signing this form must have sufficient knowledge through supervision or systems to certify as to the applicant's experience.

Responsible CPA _____ Title: _____

CPA Certificate Number: _____ State of Issuance: _____ Issue Date: _____

Employer Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Contact Phone: _____ Email Address: _____

I certify that all representations I have made are true and complete in every respect under penalty of perjury. I hereby authorize the Nevada State Board of Accountancy to make inquiries, as it deems necessary, to verify the accuracy and completeness of all representations made. I hereby release, discharge and exonerate the Nevada State Board of Accountancy, its officers, directors, agents, and employees from any and all liability of every nature and kind arising out of the verification of information I have provided, or the Nevada State Board of Accountancy has obtained.

Signature of person verifying the experience of applicant

Date



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 Phone (775) 786-0231

Fax (775) 786-0234

cpa@nvaccountancy.com

www.nvaccountancy.com

Electronic Fingerprinting

Fingerprint Technician: Please request valid identification from applicant.

Applicant: Provide this form to the fingerprint technician at the time fingerprints are taken.

Applicant Name (Last, First, MI): _____

Address: _____

City, State, Zip: _____

Phone: _____

Date of Birth _____ Place of Birth _____

SSN _____ Citizenship _____

Sex _____ Race _____ Hgt. _____ Wgt _____ Eyes _____ Hair _____

Reason: NRS 628.190

ORI: NV920450Z

Acct#: 880572

The above-named individual was finger-printed and the results will be sent electronically to the Central Repository for Nevada Records of Criminal History on behalf of the Nevada State Board of Accountancy.

Applicant: Please submit this receipt with your application.

Signature of person taking fingerprints

Date



Nevada Department of
Public Safety
Fingerprint Background Waiver

As an applicant who is the subject of a national fingerprint-based criminal history record check for a noncriminal justice purpose (such as an application for employment or a license, an immigration or naturalization matter, security clearance, or adoption), you have certain rights which are discussed below. All notices must be provided to you in writing. These obligations are pursuant to the Privacy Act of 1974, Title 5, United States Code (U.S.C.) Section 552a, and Title 28 Code of Federal Regulations (CFR), 50.12, among other authorities.

1. You must be notified by Nevada State Board of Accountancy (*name of requesting agency*) that your fingerprints will be used to check the criminal history records of the FBI and the State of Nevada.
2. Authority: The FBI's acquisition, preservation, and exchange of fingerprints and associated information is generally authorized under 28 U.S.C. 534. Depending on the nature of your application, supplemental authorities include Federal statutes, State statutes pursuant to Pub. L. 92-544, Presidential Executive Orders, and federal regulations. Providing your fingerprints and associated information is voluntary; however, failure to do so may affect completion or approval of your application.
3. Principal Purpose: Certain determinations, such as employment, licensing, and security clearances, may be predicated on fingerprint-based background checks. Your fingerprints and associated information/biometrics may be provided to the employing, investigating, or otherwise responsible agency, and/or the FBI for the purpose of comparing your fingerprints to other fingerprints in the FBI's Next Generation Identification (NGI) system or its successor systems (including civil, criminal, and latent fingerprint repositories) or other available records of the employing, investigating, or otherwise responsible agency. The FBI and/or the Central Repository for Nevada Records of Criminal History may retain your fingerprints and associated information/biometrics in NGI after the completion of this application and, while retained, your fingerprints may continue to be compared against other fingerprints submitted to or retained by NGI.
4. Routine Uses: During the processing of this application and for as long thereafter as your fingerprints and associated information/biometrics are retained in NGI and/or Central Repository for Nevada Records of Criminal History, your information may be disclosed pursuant to your consent, and may be disclosed without your consent as permitted by the Privacy Act of 1974 and all applicable Routine Uses as may be published at any time in the Federal Register, including the Routine Uses for the NGI system and the FBI's Blanket Routine Uses. Routine uses include, but are not limited to, disclosures to: employing, governmental or authorized non-governmental agencies responsible for employment, contracting, licensing, security clearances, and other suitability determinations; local, state, tribal, or federal law enforcement agencies; criminal justice agencies; and agencies responsible for national security or public safety.
5. If you have a criminal history record, you should be afforded a reasonable amount of time to correct or complete the record (or decline to do so) before the officials deny you the employment, license, or other benefit based on information in the FBI criminal history record. The procedures for obtaining a change, correction, or update of your FBI criminal history record as set forth at, 28 CFR 16.34 provides for the proper procedure to do so.

Applicant:	
_____	_____
<i>Initial</i>	<i>Date</i>

6. If agency policy permits, the officials may provide you with a copy of your FBI criminal history record for review and possible challenge. If agency policy does not permit it to provide you a copy of the record, you may obtain a copy of the record by submitting fingerprints and a fee to the FBI. Information regarding this process may be obtained at <https://www.fbi.gov/services/cjis/identity-history-summary-checks> and <https://www.edo.cjis.gov>.
7. If you decide to challenge the accuracy or completeness of your FBI criminal history record, you should send your challenge to the agency that contributed the questioned information to the FBI. Alternatively, you may send your challenge directly to the FBI by submitting a request via <https://www.edo.cjis.gov>. The FBI will then forward your challenge to the agency that contributed the questioned information and request the agency to verify or correct the challenged entry. Upon receipt of an official communication from that agency, the FBI will make any necessary changes/corrections to your record in accordance with the information supplied by that agency. (See 28 CFR 16.30 through 16.34.)
8. You have the right to expect that officials receiving the results of the fingerprint-based criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal or state statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council.
9. I hereby authorize Nevada State Board of Accountancy (*name of requesting agency*), to submit a set of my fingerprints to the Nevada Department Public Safety, Records Bureau for the purpose of accessing and reviewing State of Nevada and FBI criminal history records that may pertain to me.
10. I hereby release from liability and promise to hold harmless under any and all causes of legal action, the State of Nevada, its officer(s), agent(s) and/or employee(s) who conducted my criminal history records search and provided information to the submitting agency for any statement(s), omission(s), or infringement(s) upon my current legal rights. I further release and promise to hold harmless and covenant not to sue any persons, firms, institutions or agencies providing such information to the State of Nevada on the basis of their disclosures. I have signed this release voluntarily and of my own free will.

A reproduction of this authorization for release of information by photocopy, facsimile or similar process, shall for all purposes be as valid as the original.

In consideration for processing my application I, the undersigned, whose name and signature voluntarily appears below; do hereby and irrevocably agree to the above.

Applicant's Name: _____
PLEASE PRINT Last Name First Name Middle

Applicant's Signature: _____

Date: _____

Agency Account #: 880572 _____

Agency Representative: Walsh Leslie C _____
PLEASE PRINT Last Name First Name Middle

Agency Representative Signature: _____

Date: _____



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

MORAL CHARACTER REFERENCE FOR CERTIFIED PUBLIC ACCOUNTANT

Name of CPA Applicant

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. The form should not be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail to the above address.

To be completed by the individual completing the Moral Character Reference form:

Name

Mailing Address

Telephone Number

I have known the above applicant for approximately _____ years.

Relationship to applicant _____

This is to certify that I am personally acquainted with and that to my knowledge this person has never been convicted of a felony or a misdemeanor involving moral turpitude, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character, and also to be a good citizen. I recommend the applicant as entirely worthy to be certified, as a public accountant should the other requirements prescribed by law be met.

I am willing to answer any questions which you may ask in regard to the applicant and will treat the same as strictly confidential.

Endorsee Signature

Date



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

MORAL CHARACTER REFERENCE FOR CERTIFIED PUBLIC ACCOUNTANT

Name of CPA Applicant

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. The form should not be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail to the above address.

To be completed by the individual completing the Moral Character Reference form:

Name

Mailing Address

Telephone Number

I have known the above applicant for approximately _____ years.

Relationship to applicant _____

This is to certify that I am personally acquainted with and that to my knowledge this person has never been convicted of a felony or a misdemeanor involving moral turpitude, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character, and also to be a good citizen. I recommend the applicant as entirely worthy to be certified, as a public accountant should the other requirements prescribed by law be met.

I am willing to answer any questions which you may ask in regard to the applicant and will treat the same as strictly confidential.

Endorsee Signature

Date



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

MORAL CHARACTER REFERENCE FOR CERTIFIED PUBLIC ACCOUNTANT

Name of CPA Applicant

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. The form should not be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail to the above address.

To be completed by the individual completing the Moral Character Reference form:

Name

Mailing Address

Telephone Number

I have known the above applicant for approximately _____ years.

Relationship to applicant _____

This is to certify that I am personally acquainted with and that to my knowledge this person has never been convicted of a felony or a misdemeanor involving moral turpitude, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character, and also to be a good citizen. I recommend the applicant as entirely worthy to be certified, as a public accountant should the other requirements prescribed by law be met.

I am willing to answer any questions which you may ask in regard to the applicant and will treat the same as strictly confidential.

Endorsee Signature

Date