

## INFORMATION & INSTRUCTIONS FOR CPA CERTIFICATION BY RECIPROCITY

Reciprocity is the application for certification based on information provided to the Nevada board that you have met Nevada's requirements for licensure.

**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 can monitor the status of your application on the Board's website.

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### **APPLICATION/FEES**

Complete the application in full, attach a photograph and submit the \$240 fee.

You can pay the fees by sending a check, or pay by credit card using the credit card payment form.

### **SEND ALL MATERIALS TO:**

**Nevada State Board of Accountancy, 1325 Airmotive Way, Suite 220, Reno NV 89502**

The forms and information can also be sent via email to [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)

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### **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.

#### **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. You must have the fingerprint technician sign the electronic fingerprint form. Return this form to the Board office.

#### **Fingerprint Cards:**

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.

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### **FINGERPRINT BACKGROUND WAIVER FORM**

Complete the fingerprint background waiver form and date on or before the date you are fingerprinted.

Return this form to the Board office along with either the (1) Electronic Fingerprint Form or (2) Fingerprint Cards

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**HAVE YOU BEEN LICENSED 4 OR MORE YEARS IN THE TEN-YEAR PERIOD PROCEEDING THIS APPLICATION?**

If YES – Transcripts will NOT be required.

If NO – You will need to have transcripts sent from your university showing you have met Nevada's education.

**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.

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# NEVADA STATE BOARD OF ACCOUNTANCY

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

## APPLICATION FOR CPA CERTIFICATION BY RECIPROCITY

### Biographical Information

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Last Name	First Name	Middle Name
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List all other previous names or indicate NONE

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Social Security Number	Date of Birth	Place of Birth
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Mailing Address  Check if you wish to receive mail at this address

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Street or P.O. Box

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City	State	Zip Code
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Telephone	Fax
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Email Address

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

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Employer Name

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Street or P.O. Box

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City	State	Zip Code
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Telephone	Fax
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### Name for Certificate and Photograph

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

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**Fees:**  
Check or  
Credit Card  
\$240

Received \_\_\_\_\_ Check/Credit Card. \_\_\_\_\_ Amount \_\_\_\_\_

**Licensing History**

List ALL CPA licenses, the issuing State/jurisdiction, the type of license, the certificate or license number, and the date it was first issued

State/Jurisdiction License Number Date First Issued

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

What State/Jurisdiction granted your original license or certificate? \_\_\_\_\_



**Experience**

List employment information obtained that qualifies toward your accounting credentials.

Employer \_\_\_\_\_

Position Held \_\_\_\_\_

Dates of Employment From \_\_\_\_\_ To \_\_\_\_\_

Employer \_\_\_\_\_

Position Held \_\_\_\_\_

Dates of Employment From \_\_\_\_\_ To \_\_\_\_\_

Employer \_\_\_\_\_

Position Held \_\_\_\_\_

Dates of Employment From \_\_\_\_\_ To \_\_\_\_\_



**Education**

**HAVE YOU BEEN LICENSED 4 OR MORE YEARS IN THE TEN-YEAR PERIOD PROCEEDING THIS APPLICATION? YES NO**

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

If YES – Transcripts will NOT be required.

If NO – You will need to have transcripts sent from your university showing you have met Nevada's education.

List all colleges and universities where you obtained education.

College/University \_\_\_\_\_

Degree \_\_\_\_\_ Date Graduated \_\_\_\_\_

College/University \_\_\_\_\_

Degree \_\_\_\_\_ Date Graduated \_\_\_\_\_



**Self Reporting 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.**

**Federally Mandated Questions**

NRS 628.034 & 628.035 mandates the Board to include this information on every application for CPA Certification. **Please select the statement that applies to you.**

\_\_\_\_\_ 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



# NEVADA STATE BOARD OF ACCOUNTANCY

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

Fax (775) 786-0234

[cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)

[www.nvaccountancy.com](http://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: \_\_\_\_\_