



**STATE OF MISSOURI**  
DIVISION OF PROFESSIONAL REGISTRATION  
**APPLICATION FOR A LICENSE – BY RECIPROCITY**

**MISSOURI STATE BOARD OF ACCOUNTANCY**  
3605 MISSOURI BLVD, P.O. BOX 613  
JEFFERSON CITY, MISSOURI 65102-0613  
573/751-0012



# GENERAL INSTRUCTIONS FOR APPLICATION FOR A LICENSE AS A CERTIFIED PUBLIC ACCOUNTANT BY RECIPROCITY

The instructions listed are to assist the applicant in complying with the mandates of Chapter 326 of Revised Statutes of Missouri. Each section must be filled out in its entirety with appropriate documents and fees attached. Incomplete applications will be returned to the applicant.

In order to be eligible for a license you must have passed the Uniform CPA Examination and an Ethics Exam acceptable to the Board.

## SECTION I: Individual Information

- **Full name** of applicant listing first name, middle initial, and last name.
- **Name to Appear on Wall Hanging** should be the name you wish to appear on the wall hanging. If no name is indicated, the wall hanging will show your full name.
- **Home Address** to include street, city, state, and zip code.
- **Business Address** to include name of Business, street, city and zip code of your current employer.
- **Telephone** to include home and business.
- **Social Security Number** must have nine numbers listed.
- **Date of Birth** to include month/day/year.
- **Place of Birth** to include city and state.
- **Gender** check the appropriate box.
- **Email Address** indicate email address to receive correspondence from the MOSBA.
- **Primary Contact Address** please indicate address you prefer to receive renewal applications and other correspondence.
- **Have you ever been know by another name** if yes, indicate ALL names you have ever been known as.
- **Check box if you were not a Missouri resident** or did not have Missouri Income for the last three years and not subject to Missouri Income Tax.

## SECTION II

- Are you a Missouri Resident check Yes if you are a Missouri resident and No if you are NOT a Missouri resident.
- Do you have a place of business in Missouri or are you an employee employed in a Missouri CPA firm answer yes if you are employed in a Missouri CPA firm or you have a place of business in the state of Missouri
- If you do not live or work in Missouri, do you have clients in Missouri answer yes if you have 1 or more clients in Missouri, even if you do not live or work in Missouri
- Have you passed the AICPA ethics examination or an ethics examination from your homestate answer yes if you have passed the AICPA ethics examination or an ethics examination from your original state of licensure
  - If yes, enter date of examination, check type of examination
  - If ethics examination was taken in your homestate list your homestate and send a separate interstate exchange form for that state.
- **Applicant Photograph** Attach one 2" x 2" photograph to the application form.

## SECTION III: Employment History

- **Employment History** you must provide employment information for the last ten years or since you graduated from high school (whichever is shorter). Include complete name, address, city, state, zip code, and employment dates of all employers during this timeframe. You must include an explanation of your occupation or activities for any periods in which you were not employed during this timeframe.

## SECTION IV: Experience Information

- **Firm, Business Entity, or Organization** to include business entity where you obtained your experience
- **Endorser's Name** name of the CPA who will attest to your experience
- **Endorser's phone number** where s/he may be reached if further information is needed
- **Address** to include the endorser's current home or business address - includes street, city, state, and zip code.
- **Beginning/Ending** to include the date you started and completed your experience.
- **Full Time** is experience gained on a full time basis within one year.
- **Part Time** is experience gained over a consecutive 3-year period.
- **Applicants Signature/Date** by signing this section you the applicant is attesting that the work experience /time claimed for the experience described on this form is true and accurate.

- **Experience as a licensing prerequisite** - Effective August 28, 2001, the Board's statutes require that all applicants applying for an initial license must demonstrate that they have a minimum of one (1) year of experience consisting of full or part-time employment that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two-thousand (2,000) hours.
  - Experience shall be verified by a licensee and shall include any type of service or advice involving the use of accounting, attest, review, compilation, management advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting or auditing. Experience may include employment in industry, government, academia or public practice.
    - a. **List license/certificate number, date issued, and state in which you passed the Uniform CPA examination.** You must submit the Authorization for Interstate Exchange of Examination and Licensure Information form to the state where you sat for examination and received grades for their completion.
    - b. List all the states in which you hold a CPA certificate/license include each license number and the date issued.

## SECTION V

- All questions in this section must be answered either yes or no.

## SECTION VI: Educational Qualifications

- **Educational Qualifications** to include all colleges and or universities attended. You must enclose CERTIFIED transcripts from all schools or have them mailed directly to the Board
- **Name of School** to include official name of college or university attended
- **Location** to include city and state of college/university
- **Dates Attended** to include start date and end date
- **Degree** list type of degree acquired
- **Date Received** list degree date as it appears on your official final transcript.
- **Applicant's Affidavit** - applicant must sign in the presence of a notary. This section must be completed, if this section is not completed the application will be returned to you.

## SECTION III: Endorser Information

- Endorser's Name of licensed CPA who will be verifying the experience as explained in Section IV. The information is to include last name, first name, and middle initial.
- Current Address of endorser to include street, city, state, and zip code.
- State where licensed to include state where endorser is currently and actively licensed and his/her license number in that state.

## SECTION VII: Endorser's Attestation

- **Endorser's Attestation** shall include the signature of the endorser verifying the information in Section IV is correct.
  1. If the endorser has direct access or knowledge of an applicant's experience and has refused to sign the application, they shall check box number one (1) stating that they cannot certify and attach a letter of explanation.
  2. If the endorser does not have direct access or knowledge of the applicant's experience and has refused to sign the application, please check box number (2), no letter of explanation is required.

## Authorization for Interstate Exchange of Examination and Licensure Information Form:

- Please complete the initial portion of this form and forward to the board of accountancy where credits and/or status were established.

**Fee Information:** Attach a check in the amount of \$165.00 payable to the Missouri State Board of Accountancy.

## PLEASE RETURN ALL INFORMATION TO THE BOARD ALONG WITH THE APPROPRIATE FEE.

PLEASE NOTE: ALL INFORMATION MUST BE FILLED OUT. IF YOU NEED ADDITIONAL SPACE PLEASE COPY THE FORM OR ATTACH ADDITIONAL SHEETS

APPLICANT AND ENDORSER MUST SIGN ALL ADDITIONAL SHEETS  
If you need further assistance, please contact the State Board of Accountancy at 573-751-0012.



**STATE OF MISSOURI**  
 DIVISION OF PROFESSIONAL REGISTRATION  
**APPLICATION FOR A LICENSE AS A CERTIFIED PUBLIC ACCOUNTANT BY RECIPROCIITY**

MISSOURI STATE BOARD OF ACCOUNTANCY  
 P.O. BOX 613  
 JEFFERSON CITY, MISSOURI 65102-0613

**INSTRUCTIONS**

- Type** all answers. Answer all questions.
- All fees are nonrefundable and cannot be applied to another application.
- In order to qualify for a Missouri CPA license you must pass the AICPA examination on "AICPA's Comprehensive Course" or provide evidence that you have passed an ethics exam administered by another state.
- Applicants must answer "yes" to at least one of the questions in Section II below, in order to substantiate residency required by Section 326.060 RSMo.
- ENCLOSE THE FOLLOWING:**
  - Check payable to Missouri State Board of Accountancy. **FEE - \$165.00**
  - Certified copy (copies) of college transcript(s).
  - A recent photograph size 2" x 2" (head & shoulders only). Attach the photo to your application in the space provided.

*I hereby apply for a license as a certified public accountant by waiver of examination and provide the following facts to establish my qualifications as required by Chapter 326 RSMo and the Board's rules and regulations:*

**SECTION I**

FULL NAME	FIRST	MIDDLE	LAST
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NAME TO APPEAR ON CPA WALL-HANGING

RESIDENCE ADDRESS	STREET & APT. NO.	CITY	STATE	ZIP CODE
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NAME OF EMPLOYER/BUSINESS

BUSINESS ADDRESS	STREET	CITY	STATE	ZIP CODE
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RESIDENCE TELEPHONE NUMBER	BUSINESS TELEPHONE NUMBER	SOCIAL SECURITY NUMBER
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DATE OF BIRTH / /	PLACE OF BIRTH	GENDER <input type="checkbox"/> FEMALE <input type="checkbox"/> MALE	EMAIL ADDRESS
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WHICH ADDRESS DO YOU PREFER AS YOUR CONTACT  
 HOME  BUSINESS

HAVE YOU EVER BEEN KNOWN BY A NAME OTHER THAN THE ONE SHOWN ON THIS APPLICATION?  YES  NO

IF YES, GIVE THE NAME(S) NAMES

Pursuant to Section 324.010 RSMo:

**CHECK THIS BOX ONLY IF IN ALL OF THE LAST 3 YEARS: YOU WERE NOT A MISSOURI RESIDENT, YOU DID NOT HAVE ANY MISSOURI INCOME, AND YOU ARE NOT SUBJECT TO ANY TYPE OF MISSOURI INCOME TAX.**

*False statements are subject to criminal penalties and/or license discipline.*

**If you have any questions regarding taxes contact the Department of Revenue at 573-751-7200 or e-mail [income@dor.mo.gov](mailto:income@dor.mo.gov).**

**SECTION II**

ARE YOU A RESIDENT OF MISSOURI?  YES  NO

DO YOU HAVE A PLACE OF BUSINESS IN MISSOURI OR ARE YOU AN EMPLOYEE EMPLOYED IN A MISSOURI CPA FIRM?  YES  NO

IF YOU DO NOT LIVE OR WORK IN MISSOURI, DO YOU HAVE CLIENTS IN MISSOURI?  YES  NO

HAVE YOU PASSED THE AICPA ETHICS EXAMINATION OR AN ETHICS EXAMINATION FROM YOUR HOMESTATE?  YES  NO

IF YES, DATE \_\_\_\_\_, TYPE:  AICPA  OTHER

IF OTHER WHAT STATE? \_\_\_\_\_

(\*SEND SEPARATE INTERSTATE EXCHANGE FORM FOR STATE THAT HOLDS YOUR ETHICS SCORE.)

APPLICANT PHOTOGRAPH

ATTACH ONE  
2" x 2"  
PHOTOGRAPH  
IN THIS  
SPACE

**SECTION III - EMPLOYMENT HISTORY**

List your complete employment history for the last ten years or since you graduated from high school (whichever is shorter) beginning with your present employer. For any periods during which you were not employed, explain your occupation or activities, such as student, housewife, military services, etc. If you were self-employed during any period, so state and give the name of your business.

EMPLOYER	STREET ADDRESS	CITY/STATE/ZIP CODE	EMPLOYMENT DATES	
			FROM	TO

**SECTION IV**

Experience described below was obtained while employed by:

FIRM, BUSINESS ENTITY, OR ORGANIZATION NAME

ENDORSER'S NAME

PHONE NUMBER

ADDRESS: STREET

CITY

STATE

ZIP

DATE EXPERIENCE BEGAN

DATE EXPERIENCE ENDED

FULL TIME

PART TIME

**IV. TO BE COMPLETED BY THE APPLICANT. (TYPE OR PRINT IN BLACK INK)**

I hereby certify that the work experience described on this form and the time claimed for that experience is true and correct.

APPLICANT'S SIGNATURE

DATE

A. In accordance with Section 326.280.6 RSMo, experience shall be a minimum of one year and/or 2000 hours and consist of providing any type of services or advice involving the use of accounting, attest, review, compilation, management, advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting, or auditing. Experience may include employment in industry, government, academia or public practice. Refer to the directions to review the Experience as a Licensing Prerequisite Section before completing Section IV of this form.

**Describe** your general accountancy duties as noted in A. above, and relate specific types of accountancy work.

a. I hold CPA certificate/license number \_\_\_\_\_ dated \_\_\_\_\_ issued by the state of \_\_\_\_\_ as a result of having passed the Uniform CPA examination. The state board issuing your **original** certificate must verify the following information to the Missouri State Board of Accountancy. Your certificate number and date of issuance; verification that the certificate is valid and in good standing; the date(s) you sat for the exam and your I.D. number(s) and grades for each sitting. If you passed an ethics exam, the verification must include the date of the exam and grade received. **(Please submit the interstate exchange form to the state where you sat for exam and received grades.)**

b. I also hold a CPA certificate/license by reciprocity in the following states:

State _____	No. _____	dated _____
State _____	No. _____	dated _____
State _____	No. _____	dated _____
State _____	No. _____	dated _____

**SECTION V**

I submit answers to the following questions: (For any "Yes answers, submit details.)

- a. 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 sentence was imposed, including suspended imposition of sentence or suspended execution of sentence?  YES  NO
- b. If you hold (or have ever held) a license and/or certificate as a CPA or public accountant of any other state or political subdivision of the U.S., has it or you ever been disciplined or otherwise restricted?  YES  NO  
If Yes, what state and when? ▶
- c. Have you ever been enrolled to practice before the U.S. Treasury Department or any governmental body or agency?  YES  NO  
If yes, has such right to practice ever been disciplined or otherwise restricted?  YES  NO
- d. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country?  YES  NO
- e. Have you ever violated the rules and standards of professional conduct governing the practice of public accounting?  YES  NO

I will furnish any additional information requested by the Missouri State Board of Accountancy and I give the Board permission to verify all statements made in connection with this application, or to make other such investigations as the Board deems necessary.

**SECTION VI - EDUCATIONAL QUALIFICATIONS**

List all colleges and/or universities attended. Enclose CERTIFIED transcripts from all schools or have the registrar mail the certified transcript directly to the Board.

NAME OF SCHOOL	LOCATION	DATES ATTENDED	DEGREE	DATE RECEIVED

**APPLICANT'S AFFIDAVIT - MUST BE SIGNED IN THE PRESENCE OF A NOTARY**

APPLICANT SIGNATURE		DATE
NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	YEAR
	<b>USE RUBBER STAMP IN CLEAR AREA BELOW.</b>	
NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)		





**STATE OF MISSOURI**  
 DIVISION OF PROFESSIONAL REGISTRATION  
**AUTHORIZATION FOR INTERSTATE EXCHANGE OF  
 EXAMINATION AND LICENSURE INFORMATION**

MISSOURI STATE BOARD OF ACCOUNTANCY  
 P.O. BOX 613  
 JEFFERSON CITY, MISSOURI 65102-0613  
 (573) 751-0012

**INSTRUCTIONS**

THIS FORM IS ESSENTIAL TO THE APPLICATION YOU ARE FILING WITH THIS BOARD. BEFORE YOUR APPLICATION WILL BE CONSIDERED FOR APPROVAL, CERTAIN INFORMATION MUST BE VERIFIED BY THE BOARD OF ACCOUNTANCY WHERE YOUR EXAMINATION CREDITS AND/OR CERTIFICATE AND LICENSE STATUS WERE ESTABLISHED. **PLEASE COMPLETE THE INITIAL PORTION OF THIS FORM AND FORWARD TO THE BOARD OF ACCOUNTANCY WHERE CREDITS AND/OR STATUS WERE ESTABLISHED.** THAT BOARD, IN TURN, WILL COMPLETE THE REMAINDER OF THIS FORM (SECTIONS A-C) AND RETURN IT TO THIS AGENCY. (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.)

**APPLICANT COMPLETE THIS SECTION ONLY** **PLEASE TYPE OR PRINT LEGIBLY**

<input type="checkbox"/> MR. <input type="checkbox"/> MS. <input type="checkbox"/> MRS.	NAME	LAST	FIRST	MIDDLE	MAIDEN
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CURRENT MAILING ADDRESS	STREET OR P.O. BOX	CITY	STATE	ZIP CODE
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TELEPHONE (DURING NORMAL BUSINESS HOURS) (      )	DATE OF BIRTH			SOCIAL SECURITY NUMBER	LICENSE/CERTIFICATE NO. (IF APPLICABLE)
	MONTH	DAY	YEAR		

I HEREBY REQUEST AND AUTHORIZE THE \_\_\_\_\_ BOARD OF ACCOUNTANCY TO PROVIDE ANY AND ALL PERTINENT INFORMATION REQUESTED IN THIS FORM TO THE MISSOURI STATE 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 ADVISORY GRADING SERVICE OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

APPLICANT SIGNATURE	DATE SIGNED
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**DO NOT WRITE BELOW THIS LINE** **SECTIONS A THRU C ARE TO BE COMPLETED BY THE STATE BOARD OF ACCOUNTANCY ONLY**

**SECTION A: VERIFICATION OF EXAMINATION CREDITS**

THE FOLLOWING ARE GRADES AWARDED ON THE UNIFORM CPA EXAMINATION(S) FOR THE APPLICANT NAMED ABOVE, AS REPORTED BY THE AICPA ADVISORY GRADING SERVICE AND APPROVED UNCHANGED BY THIS BOARD. (PLEASE USE SECTION (C) OF THIS FORM TO EXPLAIN IF ANY OF THE GRADES WERE CHANGED; IF AN EXAM OTHER THAN THE UNIFORM CPA EXAM WAS USED; OR IF THERE IS ANY REASON WHY THE GRADES SHOULD NOT BE ACCEPTED). (IF ATTACHING SEPARATE SHEET, PLEASE AFFIX OFFICIAL SIGNATURE AND BOARD SEAL).

PLEASE LIST ALL GRADES, INCLUDING FAILING GRADES, RECORDED FOR APPLICANT

DATE OF EXAMINATION	AICPA/STATE I.D. NUMBER	AUDITING & ATTESTATION (AUDIT) (AUDITING)	BEC (LPR) (LAW)	FARE (THEORY)	REG (ARE) (PRACTICE)

1. WAS APPLICANT EVER DENIED ADMISSION TO THE EXAM? (IF YES, PLEASE USE SECTION D OF THIS FORM TO EXPLAIN)	<input type="checkbox"/> YES	<input type="checkbox"/> NO								
2. IF THE APPLICANT HAS NOT COMPLETED THE CPA EXAM, ARE THERE ANY RESTRICTIONS PREVENTING HIM/HER FROM SITTING IN YOUR STATE? (USE SECTION C TO EXPLAIN)	<input type="checkbox"/> YES	<input type="checkbox"/> NO								
3. NUMBER OF SUBJECTS WITH WHICH CANDIDATE IS CREDITED, IF ANY	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%;">NUMBER</td> <td style="width: 10%;"> </td> <td style="width: 10%;">N/A</td> <td style="width: 10%;"> </td> </tr> <tr> <td>MONTH</td> <td>DAY</td> <td>YEAR</td> <td> </td> </tr> </table>		NUMBER		N/A		MONTH	DAY	YEAR	
NUMBER		N/A								
MONTH	DAY	YEAR								
4. DATE CREDITS/OR GRADES EXPIRE, IF ANY										
5. WHEN DID THE APPLICANT ORIGINALLY <b>APPLY</b> FOR EXAM. DATE _____										
6. DOES YOUR STATE REQUIRE THE 150 HR. DEGREE	<input type="checkbox"/> YES	<input type="checkbox"/> NO								

**SECTION B: CERTIFICATE/LICENSURE (LICENSE) STATUS**

**CERTIFICATE/LICENSE AS A CERTIFIED PUBLIC ACCOUNTANT**

TYPE APPLICANT HOLDS <input type="checkbox"/> ORIGINAL <input type="checkbox"/> RECIPROCAL	CPA CERTIFICATE/LICENSE NUMBER	CERTIFICATE/LICENSE DATE			THIS CERTIFICATE IS IN GOOD STANDING UNLESS OTHERWISE NOTED IN SECTION C OF THIS FORM
		MONTH	DAY	YEAR	
ETHICS EXAM COMPLETED? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A		ETHICS EXAM PREPARED AND GRADED BY <input type="checkbox"/> STATE BOARD <input type="checkbox"/> AICPA <input type="checkbox"/> OTHER		DATE OF ETHICS EXAM	
		MONTH	DAY	YEAR	

**LICENSE/PERMIT TO PRACTICE PUBLIC ACCOUNTING**

1. IF LICENSING IS THE RESPONSIBILITY OF ANOTHER AGENCY, PLEASE FORWARD AND REQUEST COMPLETION OF APPLICABLE SECTION

2. THIS STATE IS A TWO-TIER STATE  
 YES     NO

3. THE APPLICANT HOLDS A LICENSE/PERMIT FROM THIS BOARD

ORIGINAL ISSUE DATE .....	MONTH	DAY	YEAR	EXPIRES ON ...	MONTH	DAY	YEAR
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AND IS CURRENTLY IN GOOD STANDING IN THIS STATE. (PLEASE NOTE ANY EXCEPTIONS TO THE ABOVE STATEMENTS IN SECTION C OF THIS FORM)

4. HAS YOUR BOARD EVER TAKEN ANY DISCIPLINARY ACTION AGAINST THE APPLICANT'S CERTIFICATE/LICENSE?  YES     NO  
 (IF YES, PROVIDE DETAILS IN SECTION C BELOW)

**SECTION C: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED**

(OFFICIAL SEAL AND SIGNATURE MUST BE AFFIXED TO ANY ATTACHED SHEETS)

OFFICIAL BOARD SEAL	THE INFORMATION PROVIDED HEREIN IS CORRECT TO THE BEST OF MY KNOWLEDGE		BOARD/AGENCY
			OFFICIAL SIGNATURE
	TITLE	DATE	
	SECOND OFFICIAL SIGNATURE (IF NECESSARY)		
	TITLE	DATE	