



STATE OF MISSOURI
DIVISION OF PROFESSIONAL REGISTRATION
**APPLICATION FOR LICENSE TO PRACTICE PUBLIC
ACCOUNTING BY TRANSFER OF CREDIT (GRADES)**

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



GENERAL INSTRUCTIONS

The instructions listed are to assist the applicant in complying with mandates of Chapter 326 of the 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 by transfer of credit (grades) you must NOT hold a license and/or certificate in any other state. You must have passed the Uniform CPA Exam and an Ethics exam acceptable to the Board.

SECTION I: Individual Information

- **Full name** of applicant listing last name first, then first name and middle initial.
- **Home Address** to include street, city, state, and zip code.
- **Business Address** to include name of business, street, city, state, and zip code of your current employer.
- **Telephone** to include home, business and optional email.
- **Social Security Number** must have nine numbers listed.
- **Date of birth** to include month/day/year.
- **Other name** to include any other name you may have been known by.
- **Examination Verification** to include the state where you passed the Uniform CPA Exam. You must complete the top portion of the interstate exchange form (last two pages) and submit it to the state for verification.
- **Ethics Exam** to include the date you took the ethics exam and who administered the exam.
- **Conviction** to include yes or no answer, if yes please attach additional sheet(s) explaining the situation.
- **Firm or Organization** to include business entity where you obtained your experience.
- **Endorser's Name** to include name of the current/active 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** - experience was gained on a full time basis within one year.
 - **Part Time** - experience was gained part time over a consecutive 3-year period.

This section needs to be signed and dated by the applicant prior to giving to the Endorser.

SECTION II: Experience Information

- **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.
- **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 II. The information is to include last name first, 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 IV: Endorser's Attestation

- **Endorser's Attestation** shall include the signature of the endorser verifying the information in Section II and III are correct.
 1. If the licensee 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 licensee does not have direct access or knowledge of the applicant's experience and has refused to sign the application, please check box number two (2), **no** letter of explanation is required.

SECTION V: 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.

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. All fees are non-refundable and cannot be applied to another application.

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 Board at 573/751-0012.



STATE OF MISSOURI
 DIVISION OF PROFESSIONAL REGISTRATION
**APPLICATION FOR A LICENSE AS A CERTIFIED PUBLIC
 ACCOUNTANT BY TRANSFER OF CREDIT (GRADES)**

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

SECTION I - TO BE COMPLETED BY THE APPLICANT. (Type or print in black ink)

After reading the directions, complete Section I and Section II, forward this original form to your endorser. Once your endorser has completed Section III, (back) submit this form along with the appropriate fee to:

Missouri State Board of Accountancy
 P.O. Box 613
 Jefferson City, MO 65102-0613

NAME AS YOU WANT IT TO APPEAR ON YOUR CPA WALL-HANGING LICENSE _____
 HAVE YOU EVER BEEN KNOWN BY ANOTHER NAME? IF YES, LIST
 ▶

HOME ADDRESS: STREET _____ CITY _____ STATE _____ ZIP _____

BUSINESS NAME & ADDRESS: STREET _____ CITY _____ STATE _____ ZIP _____

WHICH ADDRESS DO YOU PREFER AS YOUR PRIMARY CONTACT ADDRESS?
 HOME BUSINESS

TELEPHONE (H) _____ (W) _____ EMAIL _____

SOCIAL SECURITY NUMBER _____ DATE OF BIRTH ____/____/____ GENDER
 FEMALE MALE

Have you passed the AICPA Ethics Examination? Yes No
 If yes, date _____, type AICPA Other, if other, what state? _____

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

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.

Experience described in Section II of this application 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

SECTION II - EXPERIENCE INFORMATION

A. In accordance with Section 326.280.6 RSMo, experience shall 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 II of this form.
Describe your general accountancy duties as noted in A. above, and relate specific types of accountancy work. Please be sure to review Section II of the instructions and include the required information.

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

I hereby certify that the work experience described in Section I and II of this form and the time claimed for that experience is true and correct.

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

SECTION III: TO BE COMPLETED BY ENDORSER WHO HOLDS AN ACTIVE LICENSE AS A CERTIFIED PUBLIC ACCOUNTANT. (Type or print in black ink)**INSTRUCTIONS TO ENDORSER:**

1. Read carefully the applicant's Record of Practical Work Experience in Section II of this form and any additional sheets. Refer to Section II of the instructions for the experience requirements.
2. Provide the requested information below and answer questions 1-6. Please type or print in black ink.
3. If you disagree with any information presented by the applicant on this form, or wish to provide any additional information for consideration please attach a letter addressed to the Missouri State Board of Accountancy.
4. SIGN THE ENDORSER'S AFFIDAVIT IN SECTION IV ON THE BOTTOM OF THIS FORM AND AT THE BOTTOM OF ANY ADDITIONAL SHEETS, or if you do not sign the affidavit, please explain in a separate letter and attach to this form.
5. RETURN APPLICATION AND ANY ADDITIONAL SHEETS TO THE APPLICANT.

ENDORSER'S NAME: LAST	FIRST	MIDDLE
CURRENT ADDRESS: STREET	CITY	STATE ZIP

INDICATE STATE(S) IN WHICH YOU ARE LICENSED

STATE	LICENSE NUMBER
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WITH RESPECT TO THE APPLICANT'S REPORT OF PRACTICAL WORK EXPERIENCE AS DESCRIBED IN SECTION IIA. OF THIS FORM:

1. Does the description accurately reflect the work personally performed by the applicant? YES NO
2. Does the time claimed by the applicant for this experience reasonably reflect the actual time? YES NO
3. Was the applicant's work performed in an adequate and professional manner? YES NO
4. Are you attaching a separate letter with additional information about the applicant? YES NO
5. IDENTIFY YOUR WORK RELATIONSHIP WITH THE APPLICANT AT THE TIME: (Supervisor, Manager, Co-worker, Etc.) If None, Explain.

Position _____

6. Comments/Explanation:

SECTION IV: ENDORSER'S ATTESTATION

I have read the applicant's Report of Practical Work Experience. I have reviewed Section II of the instructions regarding the experience requirements. I hereby certify that I am knowledgeable about, and qualified to attest to, the applicant's work and ability and that, except as otherwise noted, or in attached correspondence, the work experience described by the applicant and the time claimed therefore are generally true and accurate.

- (1) I have direct access or knowledge of an applicant's experience and have refused to sign the application. A letter of explanation is attached.
- (2) I do not have direct access or knowledge of the applicant's experience and have refused to sign the application. I understand no letter of explanation is required.

ENDORSER'S SIGNATURE	DATE
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SECTION VI

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

APPROVED	REJECTED	DATE	FEES
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STATE OF MISSOURI
 DIVISION OF PROFESSIONAL REGISTRATION
**AUTHORIZATION FOR INTERSTATE EXCHANGE OF
 EXAMINATION AND LICENSURE INFORMATION**

MISSOURI STATE BOARD OF ACCOUNTANCY
 3605 MISSOURI BLVD, 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 IN 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 SEPARATE SHEET IS ATTACHED, 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"> <tr> <td>NUMBER</td> <td> </td> <td>N/A</td> <td> </td> </tr> <tr> <td>MONTH</td> <td> </td> <td>DAY</td> <td>YEAR</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 APPLY FOR EXAM. DATE _____										
6. DOES YOUR STATE REQUIRE THE 150 HR. DEGREE	<input type="checkbox"/> YES	<input type="checkbox"/> NO								

SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS

CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT

TYPE APPLICANT HOLDS <input type="checkbox"/> ORIGINAL <input type="checkbox"/> RECIPROCAL	CPA CERTIFICATE NUMBER	CERTIFICATE 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		DATE OF ETHICS EXAM			
ETHICS EXAM PREPARED AND GRADED BY <input type="checkbox"/> BOARD <input type="checkbox"/> AICPA <input type="checkbox"/> OTHER		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
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 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 LICENSE/PERMIT? 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 ATTACHED SHEETS IF NEEDED TO RESPOND TO THIS INQUIRY)

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	