



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

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.
- **Home Address** to include street, city, state, and zip code.
- **Mailing Address** to include street, city, state, and zip code if different than home address.
- **Business Address** to include name of Business, street, city and zip code of your current employer.
- **Telephone** to include home, business, and cell phone.
- **Social Security Number** must have nine numbers listed.
- **Date of Birth** to include month/day/year.
- **Gender** check the appropriate box.
- **Email Address** indicate email address to receive correspondence sign and date 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: All Questions Must Be Answered

SECTION III: 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.

SECTION V: 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 VI

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

SECTION VII: 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 VIII: 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.
- **Endorser's Phone and Email** if s/he needs to be contacted for further information.
- State where licensed to include state where endorser is currently and actively licensed and his/her license number in that state.

SECTION IX: Endorser's Attestation

- **Endorser's Attestation** shall include the signature of the endorser verifying the information in Section IV is correct.

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 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.



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 DIVISION OF PROFESSIONAL REGISTRATION
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MISSOURI STATE BOARD OF ACCOUNTANCY
 3605 MISSOURI BLVD, P.O. BOX 613
 JEFFERSON CITY, MISSOURI 65102-0613
 (573) 751-0012

INSTRUCTIONS

Please read the instructions before completing Section I, Section II, Section III, Section IV, Section V, and Section VI. Forward this original form to your endorser to complete Section VII and Section VIII. Submit this form along with the appropriate fee to the above address.

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
RESIDENCE ADDRESS	STREET & APT. NO.	CITY	STATE ZIP CODE
MAILING ADDRESS	STREET & APT. NO.	CITY	STATE ZIP CODE
NAME OF EMPLOYER/BUSINESS			
BUSINESS ADDRESS	STREET	CITY	STATE ZIP CODE
RESIDENCE TELEPHONE NUMBER	BUSINESS TELEPHONE NUMBER	CELL PHONE NUMBER	
DATE OF BIRTH	SOCIAL SECURITY NUMBER	GENDER <input type="checkbox"/> FEMALE <input type="checkbox"/> MALE	EMAIL ADDRESS
WHICH ADDRESS DO YOU PREFER AS YOUR CONTACT <input type="checkbox"/> HOME <input type="checkbox"/> MAILING <input type="checkbox"/> BUSINESS			
HAVE YOU EVER BEEN KNOWN BY A NAME OTHER THAN THE ONE SHOWN ON THIS APPLICATION? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, give the name(s) ▶			

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.

SECTION II

ARE YOU A RESIDENT OF MISSOURI? <input type="checkbox"/> YES <input type="checkbox"/> NO DATE OF MISSOURI RESIDENCE ___ / ___ / ___ ARE YOU EMPLOYED IN A MISSOURI CPA FIRM? <input type="checkbox"/> YES <input type="checkbox"/> NO DATE OF MISSOURI EMPLOYMENT ___ / ___ / ___ IF EMPLOYED IN A MISSOURI CPA FIRM PLEASE BRIEFLY DESCRIBE YOUR DUTIES <hr/> IF YOU DO NOT LIVE OR WORK IN MISSOURI, DO YOU HAVE CLIENTS IN MISSOURI? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A HAVE YOU PASSED THE AICPA ETHICS EXAMINATION OR AN ETHICS EXAMINATION FROM YOUR HOMESTATE? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, DATE _____, TYPE: <input type="checkbox"/> AICPA <input type="checkbox"/> 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
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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

SECTION V 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 license/permit number _____ dated _____ issued by the state of _____ as a result of having passed the Uniform CPA examination. The state board issuing your **original** license and permit must verify the following information to the Missouri State Board of Accountancy. Your license/permit number and date of issuance; verification that the license/permit 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 license/permit in the following states:
- State _____ No. _____ dated _____

SECTION VI

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

1. 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
2. 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? ▶
3. 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
4. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, censure, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country? YES NO
5. Have you ever had any judgement for professional malpractice brought against you? YES NO
6. Have you ever violated the rules or 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 VII - 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
	USE RUBBER STAMP IN CLEAR AREA BELOW.	
NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)		

**SECTION VIII - 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 on this form and any additional sheets.
2. Provide the requested information below and answer questions 1-6.
3. SIGN THE ENDORSER'S AFFIDAVIT IN SECTION VIII ON THE BOTTOM OF THIS FORM AND AT THE BOTTOM OF ANY ADDITIONAL SHEETS.
4. RETURN APPLICATION AND ANY ADDITIONAL SHEETS TO THE APPLICANT.

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

INDICATE STATE(S) IN WHICH YOU ARE LICENSED	LICENSE NUMBER
STATE	

WITH RESPECT TO THE APPLICANT'S REPORT OF PRACTICAL WORK EXPERIENCE AS DESCRIBED ON THE FRONT 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 IX ENDORSER'S ATTESTATION

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.

ENDORSER'S SIGNATURE	DATE
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FOR BOARD USE ONLY

APPROVED	DATE
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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 LICENSE AND PERMIT 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

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? YES NO
 (IF YES, PLEASE USE SECTION D OF THIS FORM TO EXPLAIN)
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) YES NO
3. NUMBER OF SUBJECTS WITH WHICH CANDIDATE IS CREDITED, IF ANY
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 YES NO

NUMBER		N/A	
MONTH	DAY	YEAR	

