

STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING

APPLICATION FOR LICENSURE

CERTIFIED PUBLIC ACCOUNTANT

APPLICATION INSTRUCTIONS AND INFORMATION

General Statement: The Utah Division of Occupational and Professional Licensing (DOPL) desires to provide courteous and timely service to all applicants for licensure. To facilitate the application process, **submit a complete application form including all applicable supporting documents and fees.** Failure to submit a complete application and supply all necessary information will delay processing and may result in denial of licensure. The fees are for processing your application and will not be refunded. **Please read all instructions carefully.**

Address of Record: The address you provide on this application will be your address of record. All correspondence from DOPL will be sent to that address. You are responsible to directly notify DOPL of any change to your address of record. Do not rely on a forwarding order.

Social Security Number: Your social security number is classified as a private record under the Utah Government Records Access and Management Act. It is used by DOPL as an individual identifier. It is also used for child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah Code Ann., which implements 42 U.S.C. 666(a)(13). If an SSN is not provided, the application is incomplete and may be denied.

SUPPORTING DOCUMENTS AND FEES:

If you are applying for licensure as a CPA by **education, examination, and experience**, complete the following in addition to submitting a completed application:

1. Submit official documentation of your passing score on the Uniform CPA Examination.

OR

Submit a complete "Request for Verification of Examination and License" form (*attached to this application*) if you took the Uniform CPA Examination in another jurisdiction of the United States.

2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Exam.
3. Submit an original letter from DOPL's approved examination provider verifying your passing score on the Utah Law and Rules Examination. For examinations taken prior to January 1, 2008, the approved provider was Thomson Prometric; for examinations taken

after that date the provider is PSI Examination Services.

4. Submit an official transcript(s) verifying completion of the educational requirements as set forth in Section R156-26a-302a of the Utah CPA Licensing Act Rules.
5. Submit a complete “Certification of Accounting Experience for Licensure as a CPA” form (*attached to this application*) documenting your completion of the experience requirements as set forth in Section R156-26a-302b of the Utah CPA Licensing Act Rules.
6. Submit an **\$85.00** non-refundable application-processing fee, made payable to “DOPL.”

If you are applying for licensure as a CPA by endorsement (current licensure in another state), complete the following in addition to submitting a completed application.

1. Using the “Request for Verification of License” form (*attached to this application*), obtain verification of licensure from a state in which you are currently licensed as a CPA.

Request that the verifying state complete the form and mail or fax it directly to DOPL or return it to you for submission with your application.
2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Exam.
3. Submit documentation of professional experience showing that you have been actively engaged in the lawful practice as a CPA in another state, including 300 hours of audit for not less than 10,000 hours during the 10 years immediately preceding your application for licensure in Utah.
4. Submit an original letter from DOPL’s approved examination provider verifying your passing score on the Utah Law and Rules Examination. For examinations taken prior to January 1, 2008, the approved provider was Thomson Prometric; for examinations taken after that date the provider is PSI Examination Services.
5. Submit an **\$85.00** non-refundable application-processing fee, made payable to “DOPL.”

ADDITIONAL IMPORTANT INFORMATION:

1. **Utah Law and Rules Exam:** All applicants for licensure must pass the Utah Law and Rules Examination. Applicants must apply directly to PSI Examination Services at www.psiexams.com or 1-800-733-9267 to register for the law examination.

The following applicable laws and rules are available on the Internet at www.dopl.utah.gov:

- Division of Occupational and Professional Licensing Act
- General Rules of the Division of Occupational and Professional Licensing

- Certified Public Accountant Licensing Act
 - Certified Public Accountant Licensing Act Rules
2. **Current Documents:** Applications, statutes, rules, and forms are occasionally changed. Go to www.dopl.utah.gov to ensure you have the most recent version of these documents.
 3. **Uniform CPA Examination:** Applicants who have not passed the Uniform CPA Examination must apply directly to CPA Examination Services (CPAES) to take the examination. The applicant must submit the CPAES application form, the applicable fees, and official transcripts demonstrating the applicant has met the education requirement: CPA Examination Services, Utah Coordinator, PO Box 198469 or 150 4th Avenue N., Ste. 700, Nashville, TN 37219-8469. Candidates can also email CPAES at cpaes-ut@nasba.org or call 1-800-CPA-EXAM (8 a.m. – 6 p.m. CDT).
 4. **AICPA Professional Ethics for CPAs Exam:** Applicants for the AICPA Professional Ethics for CPAs Exam can order this self-study course and examination directly from the Utah Association of Certified Public Accountants (UACPA), 220 East Morris Avenue, Suite 320, Salt Lake City, Utah 84115, (801) 466-8022.
 5. **Examination Fees:** There are separate fees for all examinations. It is the responsibility of the applicant to submit the fees directly to the testing agency.
 6. **Accounting Experience:** In accordance with Subsection 58-26a-102(1) of the Utah Certified Public Accounting Licensing Act, “accounting experience” means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.
 7. **Professional Experience:** In accordance with Subsection 58-26a-102(11) of the Utah Certified Public Accounting Licensing Act, “professional experience” means experience lawfully obtained while licensed as a certified public accountant in another jurisdiction, recognized by rule, in the practice of public accountancy performed for a client, which includes expression of assurance or opinion, for at least 300 hours collectively in the following areas:
 - (a) applying Generally Accepted Auditing Standards (GAAS) to the usual and customary financial transactions recorded in the accounting records
 - (b) preparing audit working papers in accordance with GAAS covering the examination of the accounts usually found in accounting records
 - (c) planning the audit scope in accordance with GAAS, including the audit program to be followed
 - (d) preparing written explanations and comments on the findings of the examination and on the content of the accounting records
 - (e) preparing and analyzing financial statements in accordance with GAAS

8. **Foreign Trained Applicants:** Foreign trained applicants must have their education and experience evaluated by a foreign evaluator service acceptable to DOPL. Upon completion of the evaluation, the applicant shall submit the findings to DOPL to determine if any additional requirements are needed to become licensed.

To obtain information about foreign evaluation services, contact NASBA (*National Association of State Boards of Accountancy*): www.nasba.org; 150 Fourth Ave. North, Suite 700; Nashville, TN 37219; (615) 880-4200.

9. **License Renewal:** All CPA licenses expire September 30 of every even-numbered year.

Unlike many other states, Utah's license renewal schedule **is not** based on the licensee's date of initial licensure. Under Utah's renewal system, all licenses in each profession expire as a group on the same day every two years. Therefore, the length of a licensee's first renewal cycle depends on how far into the current renewal cycle initial licensure was obtained. Each renewal cycle thereafter is for a full two years.

Additionally, the fee paid with this application for licensure is an application-processing fee only. It does not include a renewal fee. Each licensee is responsible to renew licensure **PRIOR** to the expiration date shown on the current license. Approximately two months prior to the expiration date shown on the license, renewal information is disseminated to each licensee's last address of record, as provided to DOPL.

10. **Continuing Professional Education:** CPA's are required to complete 80 hours of approved CPE in each two-year period ending with an odd number year (*i.e. January 1, 2004 – December 31, 2005*). In approximately November of each odd-numbered year, CPE reporting forms will be mailed to the licensee for the purpose of reporting completion of qualified CPE courses as a condition of renewal of licensure. The licensee must complete and return the CPE reporting form to DOPL no later than January 31 of each even-numbered year. The licensee is responsible to obtain the form and to report their CPE by the January 31 deadline. Failure to complete or report CPE will result in denial of renewal of the CPA license or action by DOPL to revoke the CPA license. If the initial license term is less than the full two-year CPE reporting period, the CPA is required to complete 10 hours of CPE for each full quarter of licensure during the CPE reporting period.

11. **Registration as a Certified Public Accounting Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice accountancy for your own account ("*moonlighting*"), you must apply for licensure with DOPL as a CPA firm. If needed, a "Certified Public Accountancy Firm" application can be obtained from DOPL's website: www.dopl.utah.gov

12. **Peer Review:** All firms, including sole proprietorships, engaged in the practice of public accountancy are required to comply with peer review requirements as found in the Utah CPA Licensing Act Rules.
13. **Updating Address Information:** It is your responsibility to maintain a current address with DOPL. If your address is incorrect, you will not receive renewal notices or other correspondence. Address changes can be made online at www.dopl.utah.gov.
14. **Name Change:** If you have been licensed by DOPL under any other name, please submit documentation of your name change (*i.e. copy of a marriage license or divorce decree*).
15. **Ceremonial Certificate of Licensure:** After obtaining your license from DOPL, you can order a Ceremonial Certificate of Licensure, printed on parchment paper with original signatures and an embossed gold seal. Order forms can be obtained at www.dopl.utah.gov.
16. **Mail Complete Application to:**

By U.S. Mail

Division of Occupational & Professional Licensing
P.O. Box 146741
Salt Lake City, Utah 84114-6741

By Delivery or Express Mail

Division of Occupational & Professional Licensing
160 East 300 South, 1st Floor Lobby
Salt Lake City, Utah 84111

17. **Telephone Numbers:** (801) 530-6628
(866) 275-3675 – Toll-free in Utah
18. **Fax Number:** (801) 530-6511

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APPLICATION FOR LICENSURE

GENERAL INFORMATION

License Applying For: **CERTIFIED PUBLIC ACCOUNTANT**

Last Name: _____ Maiden Name: _____

First Name: _____ Middle Name: _____

Gender: Male Female Date of Birth: ____/____/____

Social Security Number: ____-____-____

I certify under penalty of perjury that I am a United States citizen or a qualified alien who is lawfully able to work in the United States.

Signature of Applicant: _____ Date: ____/____/____

Have You Ever Held A Utah License Before? Yes No

If Yes, Name of Profession: _____ License Number: _____

MAILING ADDRESS:

Street: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY

License/Certificate Number: _____

Date License/Certificate Approved: ____/____/____

Approved By: _____

Date License/Certificate Denied: ____/____/____

Denied By: _____

Reason for Denial/Other Comments: _____

AFFIDAVIT FOR UTAH LAWS AND RULES

I understand that it is my responsibility to read and understand all statutes and rules pertaining to my practice as a certified public accountant in the state of Utah and I agree to comply with such.

Signature of Applicant: _____ Date: ____/____/____

EDUCATION REQUIREMENT *(Use additional sheets if necessary.)*

Name: _____ Dates Attended: ____/____/____ To ____/____/____

Location: _____

Degree Received: _____ Date of Graduation ____/____/____

Answer "yes" or "no."

_____ I have a baccalaureate degree, 150 semester (225 quarter) hours of professional education, and have completed one year (2,000 hours) of accounting experience.

_____ I am applying for licensure by endorsement, am currently licensed in another state, and have completed 5 years (10,000 hours) of professional experience within the immediately preceding 10 years.

EXAMINATION REQUIREMENT

Report each and every time you have taken all or any part of the Uniform CPA Examination. *(Use additional sheets if necessary.)*

Date: ____/____/____ AICPA# _____ Location: _____

Audit _____ LPR/BEC _____ FARE _____ ARE/REG _____ Ethics _____

Date: ____/____/____ AICPA# _____ Location: _____

Audit _____ LPR/BEC _____ FARE _____ ARE/REG _____ Ethics _____

Date: ____/____/____ AICPA# _____ Location: _____

Audit _____ LPR/BEC _____ FARE _____ ARE/REG _____ Ethics _____

LICENSES:

List all licenses, registrations, or certifications issued by any state which you now hold or have ever held as a Certified Public Accountant. (Use additional sheets if necessary.)

Issuing State: _____

Profession: _____ License Status: _____

License Number: _____ Effective Date: ____/____/____

Issuing State: _____

Profession: _____ License Status: _____

License Number: _____ Effective Date: ____/____/____

PROFESSIONAL EXPERIENCE – If Applying for Licensure by Endorsement

Please provide the following information beginning with the most recent experience. (Use additional sheets if necessary.)

You must also attach a letter from each firm listed verifying the experience documented.

Firm Name: _____ Telephone: _____

Address: _____

Dates of Employment: ____/____/____ to ____/____/____

Verifying CPA(s): _____

Firm Name: _____ Telephone: _____

Address: _____

Dates of Employment: ____/____/____ to ____/____/____

Verifying CPA(s): _____

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CPA QUALIFYING QUESTIONNAIRE

Answer “yes” or “no” for each question. Do not leave any question blank.

1. _____ Have you ever applied for or received a license, certificate, permit, or registration to practice in a regulated profession under any name other than the name listed on this application?
2. _____ Have you ever been denied the right to sit for a licensure examination?
3. _____ Have you ever had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, revoked, reprimanded, or disciplined in any way?
4. _____ Have you ever been permitted to resign or surrender your license, certificate, permit, or registration to practice in a regulated profession while under investigation or while action was pending against you by any professional licensing agency or criminal or administrative jurisdiction?
5. _____ Are you currently under investigation or is any disciplinary action pending against you now by any licensing agency or governmental agency?
6. _____ Is any action pending against you now by either the Federal Drug Enforcement Administration or any state drug enforcement agency?
7. _____ If you are licensed in the occupation/profession for which you are applying, would you pose a direct threat to yourself, to your clients, or to the public health, safety, or welfare because of any circumstance or condition?
8. _____ Have you ever been declared by any court of competent jurisdiction incompetent by reason of mental defect or disease and not restored?
9. _____ Have you ever had a documented case in which you were involved as the abuser in any incident of verbal, physical, mental, or sexual abuse?
10. _____ Have you been terminated from a position because of drug use or abuse within the past five (5) years?
11. _____ Are you currently using or have you recently (*within 90 days*) used any drugs (*including recreational drugs*) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?

(Continued on the next page.)

12. _____ Have you ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which you have not successfully completed or are not now participating in a supervised drug rehabilitation program, or for which you have not otherwise been successfully rehabilitated?
13. _____ Do you currently have any criminal action pending?
14. _____ Have you pled guilty to, no contest to, entered into a plea in abeyance or been convicted of a misdemeanor in any jurisdiction within the past ten (10) years? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
15. _____ Have you ever pled guilty to, no contest to, or been convicted of a felony in any jurisdiction?
16. _____ Have you, in the past ten (10) years, been allowed to plea guilty or no contest to any criminal charge that was later dismissed (*i.e. plea in abeyance or deferred sentence*)?
17. _____ Have you ever been incarcerated for any reason in any federal, state or county correctional facility or in any correctional facility in any other jurisdiction or on probation/parole in any jurisdiction?



If you answered “yes” to questions 13, 14, 15, 16, or 17 above, you must submit a complete narrative of the circumstances that occurred for EACH and EVERY conviction, plea in abeyance, and/or deferred sentence. You must also attach copies of all applicable police report(s), court record(s), and probation/parole officer report(s).

If you are unable to obtain any of the records required above, you must submit documentation on official letterhead from the police department and/or court indicating that the information is no longer available.

If you have formally expunged a criminal record as evidenced by a court order signed by a judge, you do not need to disclose that criminal history. Expungement orders must be sent to the Bureau of Criminal Identification and the FBI to enable the expungement to be completed and the criminal history eliminated from the records.



If you answered “yes” to any of the above questions, enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A “yes” answer does not necessarily mean you will not be granted a license; however, the Division may request additional documentation if the information submitted is insufficient.

AFFIDAVIT and RELEASE AUTHORIZATION

I am the applicant described and identified in this application for licensure, certification, or registration in the State of Utah.

I am qualified in all respects for the license, certificate, or registration for which I am applying in this application.

To the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact.

To the best of my knowledge, the information contained in the application and its supporting document(s) is truthful, correct, and complete; and discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

I will ensure that any information subsequently submitted to the Division of Occupational and Professional Licensing in conjunction with this application or its supporting documents meet the same standard as set forth above.

I understand that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division of Occupational and Professional Licensing or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

I understand that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division of Occupational and Professional Licensing to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant: _____

Date of Signature: ____/____/____

Printed Name of Applicant: _____

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Utah Division of Occupational & Professional Licensing
160 East 300 South, P.O. Box 146741
Salt Lake City, Utah 84114-6741
FAX: 801 530-6511

CERTIFICATION OF ACCOUNTING EXPERIENCE FOR LICENSURE AS A CPA

(Applicants for licensure by endorsement – DO NOT complete this form.)

PART I: TO BE COMPLETED BY APPLICANT:

Submit a separate form for each firm you have listed on the application. Request that the licensed CPA supervisor complete the form and return it to you for submission with your application.

Applicant's Name: _____ Social Security Number: _____

Answer "yes" or "no."

_____ I understand that "Accounting Experience" means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.

PART II: TO BE COMPLETED BY A LICENSED CPA SUPERVISOR:

Answer "yes" or "no."

_____ I hereby attest that the applicant named above was employed during the following periods of time during which the applicant satisfactorily completed a program of accounting experience.

Period of Employment:

Month _____ Day _____ Year _____ to Month _____ Day _____ Year _____

Total Hours: _____ Supervisor: _____

Month _____ Day _____ Year _____ to Month _____ Day _____ Year _____

Total Hours: _____ Supervisor: _____

(Continued on the next page.)

Utah Division of Occupational & Professional Licensing
160 East 300 South, P.O. Box 146741
Salt Lake City, Utah 84114-6741
FAX: 801 530-6511

REQUEST FOR VERIFICATION OF EXAM and LICENSE

(Use this form to verify licensure and/or examination from another state, if applicable.)

TO BE COMPLETED BY THE APPLICANT:

Complete the first section of the form and submit it to a state in which you are currently licensed as a CPA. Request that the verifying state complete the form and mail or fax it directly to DOPL or return it to you for submission with your application.

Applicant Name: _____

Street: _____

City: _____ State: _____ Zip: _____

I am requesting licensure in the state of Utah as a/an _____

I am/have been licensed in your state under the name _____

My social security number is _____

My date of birth is ____/____/____

My license number in your state is/was _____

I have enclosed the necessary license verification fee in the amount of \$ _____

Signature of Applicant: _____

Date of Signature: ____/____/____

TO BE COMPLETED BY THE VERIFYING AGENCY:

Please furnish the information requested, sign and verify the document, and mail or fax it directly to DOPL or place the completed form in a sealed envelope and provide it to the applicant in person or by mail. The applicant will include the verification of licensure with his/her Utah application. Thank you.

Name of Verifying State: _____

Name of Licensee (*as it appears in verifying state's records*): _____

Classification of License Issued: _____

License Number: _____ Current Status: _____

Original Date of Licensure: ____/____/____ Expiration Date: ____/____/____

(Continued on the next page.)

Continuously Licensed:

Yes No, please explain: _____

Licensed By:

Exam, Type: _____ Date: ____/____/____

Endorsement: from what state? _____

Waiver: _____

Examination Scores:

Please indicate the date and score for each time the applicant has taken the examination. This is required for the state of Utah to establish that the applicant has "conditioned" on the examination.

Date: ____/____/____ AICPA# _____ Location: _____

Audit _____ LPR/BEC _____ FARE _____ ARE/REG _____ Ethics _____

Date: ____/____/____ AICPA# _____ Location: _____

Audit _____ LPR/BEC _____ FARE _____ ARE/REG _____ Ethics _____

Date: ____/____/____ AICPA# _____ Location: _____

Audit _____ LPR/BEC _____ FARE _____ ARE/REG _____ Ethics _____

Date: ____/____/____ AICPA# _____ Location: _____

Audit _____ LPR/BEC _____ FARE _____ ARE/REG _____ Ethics _____

Education Required For Licensure: _____

Disciplinary Action or Pending Disciplinary Action:

No Yes, please provide certified copies of all Petitions, Orders, etc.

Signature: _____ Title: _____

Agency: _____ Date: ____/____/____

(SEAL)