State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301
Phone: (304) 558-3557 Fax: (304) 558-1325
E-mail: wvboa@mail.wvnet.edu

Please read the following instructions carefully and respond to all questions in order to avoid delay in processing your application.

GENERAL INSTRUCTIONS

Please supply all information requested and answer all questions. If the questions do not apply, indicate N/A. Incomplete applications will be returned to the applicant. You will be notified in writing of the approval of your application for a Reciprocal Certificate.

Please collect the following documentation for submission with your application.

- A copy of your military discharge or DD-214 must accompany the application (if applicable).
- A copy of all transcripts directly submitted from the institution to the Board office.
- If your name has changed by marriage and/or divorce, please supply the proper documentation supporting this change.
- Enclose a head and shoulders passport-style photo taken within the past six months. Photo should not be larger than the space indicated on the first page of the application. Write your name and date on the back of the photo. Attach photo with a paper clip to the first page of the application.
- Enclose check for $200.00.
- Check with the Board office to determine if it is necessary for you to submit the Experience Verification Form with your Reciprocal Certificate Application. (304) 558-3557

The Board shall issue a certificate to an applicant of good moral character who meets the following requirements:

1. At least one-hundred-fifty semester hours of college education including a baccalaureate or higher degree conferred by a college or university, the total education program to include an accounting concentration or equivalent, as determined by the board to be appropriate;
2. Passage of the Uniform Certified Public Accountant Examination
3. At least one year of experience in providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. The experience requirement may be satisfied by employment in private practice, government, industry, not-for-profit organization, academia or public practice.

Applicants for licensure shall have one year of public accounting experience satisfactory to the Board, or experience of such length and character which, in the opinion of the Board, is considered the equivalent of such public accounting experience. The record of the applicant's experience must be verified by a licensee who is familiar with such experience.

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APPLICATION FOR RECIPROCAL CERTIFICATE
CERTIFIED PUBLIC ACCOUNTANT

Applicant's Full Name: _____ SSN: _____

Street Address of Current Residence: _____

_____

City: _____ State _____ Zip _____

Telephone Number: Home: _____ Work _____

AFFIDAVIT

I, _____, do hereby affirm that the information supplied on this application and any documents submitted in support of this application are true and correct. I understand and agree that furnishing false information or failing to disclose material information regarding my qualifications shall be grounds for refusing reciprocal certification.

_____ _____
Signature of Applicant Date of Signature

Subscribed and sworn to before me this _____ day of _____, 20_____.

_____ _____
Signature of Notary Public Notary for the State of

OFFICIAL NOTARY SEAL HERE

Reciprocal Application Fee $200.00

FOR OFFICIAL USE ONLY

Fee Remitted: $_____

Received and Processed by: _____

Date Received: _____

Action: Approved _____ Denied _____

Date of Action: _____, 20_____

Please attach a photo with a paper clip to the first page of this application. Photo will be affixed by Board staff.

For Office Use Only

Certificate: _____ **Issue Date** _____

Applicant's Full Name_____

GENERAL BACKGROUND INFORMATION

If married, give maiden name_____

Have you ever changed your name? Yes_____ No _____
(If yes, please provide a COPY of the document that changed your name, (e.g. Marriage Certificate or COPY of first page of Divorce Decree and the page that documents your name change.)

Have you taken the CPA Exam in West Virginia previously? Yes_____ No _____
(If yes, when did you last sit as a West Virginia Candidate? _____)

Were you in the military service? (If yes, submit a copy of discharge document Form DD-214.) Yes_____ No _____

Do you lack fiscal integrity and/or have a history of acts involving dishonesty? *Yes_____ No _____

Have you ever been convicted of, pled guilty to, entered into a plea bargaining agreement or pled "no contest" to any felony or any misdemeanor, except for minor traffic violations? *Yes_____ No _____

Have you ever been dependent upon, addicted to or used excessively any drugs, chemical or alcohol? *Yes_____ No _____

Are there now any pending investigations or charges concerning you or your practice of accountancy or tax preparation services? *Yes_____ No _____

Have you ever participated in the issuance of false financial statements or false tax returns? *Yes_____ No _____

Have you ever resigned or been discharged from a position while charges of alleged misappropriation of funds or other misconduct were pending against you? *Yes_____ No _____

Have you ever been found guilty by a governing body or a state or federal agency to have committed a violation of the statutes or rules governing Certified Public Accountants or registered Public Accountants in the practice of accountancy? Yes_____ No _____

Have you ever been a defendant in any legal proceeding in relation to your individual conduct, competence or ethics in your practice as a Certified Public Accountant? *Yes_____ No _____

Have you ever been censured, admonished or reprimanded or had your Certificate or license revoked or suspended by any other state's licensing board? *Yes_____ No _____

Have you ever been censured, admonished or reprimanded or had your membership revoked or suspended in any accounting professional organization (such as AICPA, National Association of Public Accountants, or any state society of CPAs or Public Accounting organizations.) *Yes_____ No _____

Have you been refused admission to practice accounting or any other occupation by any state or federal licensing board? *Yes_____ No _____

Have you been disciplined, reprimanded or sanctioned by any governmental agency? *Yes_____ No _____

‰ If the answer to any of the above questions is YES, please explain, in detail, in the More Information section of page 3 or 4 of this application. Refer to this section when answering. Give a full disclosure with respect to all circumstances and the final result, if such has been reached.

BACKGROUND INFORMATION - CERTIFICATION

What state or jurisdiction granted your original certificate of Certified Public Accountant?

_____Certificate No._____and Date of Certification_____.

Please have your certifying state or jurisdiction complete the attached ***Authorization to Release Information Interstate*** and return with this application if the authorization form has not been sent directly to the Board office from your certifying Board.

List all states in which you have applied for or hold an out-of-state certificate and any past denial, revocation or suspension of an out-of-state certificate. (Please provide details in the More Information section of page 3 or 4 of this application and refer to this section when answering.)

Applicant's Name:_____

BACKGROUND INFORMATION - EDUCATION

	YES	NO
Did you graduate from a four-year degree granting college or university?	_____	_____

Names of Colleges or Universities Attended	From	To	Date of Graduation	Degree
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Have you attended any other schools not shown above? _____ Yes _____ No
If yes, give details on schools. _____
_____
_____

BACKGROUND INFORMATION - RESIDENCY

Place of Birth: _____ Date of Birth: _____

Are you currently a resident of West Virginia? Yes_____ No _____
If yes, when did you become a WV resident? _____

Are you registered to vote at the address indicated on Page 1? Yes_____ No _____
If yes, give the date you registered to vote? _____

Do you have a current WV Drivers License? Yes_____ No _____
If yes, provide WV Drivers License Number? _____

In no, what state issued your Drivers License? _____

If you do not reside in West Virginia, are you employed in the State of West Virginia? Yes_____ No _____
If yes, when did you start employment?_____
Name and address of employer:
_____
_____

‰If the answer to any of the above questions is NO, fully explain the details with this application. (If you are **not** a WV resident or are not employed at a West Virginia accounting firm or business entity, you may not need to make application for a West Virginia reciprocal CPA certificate. If in doubt call Board office for clarification.
_____

MORE INFORMATION

_____
_____
_____
_____
_____
_____
_____

Employer and Dates of Employment Information

As stated in this application, in order for experience to be considered "***qualifying experience***" it must be verified by a licensed CPA or Registered Public Accountant.

I hereby attest that the applicant named above was employed during the following periods of time:

Employer's Name: _____

Employer's Address: _____

Dates from _____ to _____

CPA or PA _____
Signature Date

Print Name _____ Phone Number _____

Types of Experience

I verify that the applicant gained the following types of experience: (check all that apply)

Audits of financial statements

Reviews of financial statements

Compilations of financial statements

Other types of auditing services (describe below)

_____

_____

_____

_____

Preparation of tax returns

Tax research

Management advisory services

Consulting services using accounting or auditing skills

Write-up work and keeping of books of account and records

Other accounting duties (describe below)

_____

_____

_____

Was the applicant's position a full-time position? _____ Yes _____ No

If no, please indicate the approximate number of hours worked during the period(s) of employment. _____.
# of hours

Based on the information known to me, it is my opinion that such employment should qualify for _____ of full-time employment.
# of months

Certification of CPA who is attesting to the experience of another

I, _____, do hereby affirm that the information I have supplied in this application on behalf of _____, is true and correct. I understand that if any of the representations are found to be incorrect, such would be considered to be Unprofessional Conduct. Such Unprofessional Conduct shall be brought before the West Virginia Board of Accountancy, or other appropriate authority, for disciplinary action.

_____

Signature of CPA or PA | Type or Print Name Legibly | Position | Certificate # | State of Certification

Subscribed and sworn before me this _____ day of _____, _____.

_____

Signature of Notary | County of | For the State of

Notary Seal

Applicant's Name: _____

To the Applicant: Complete this application and then present it to two individuals who know you and are competent and willing to act as a reference with respect to your personal character and your professional training and abilities. They are to review the content of your application and attest to the following:

STATEMENT OF TWO CHARACTER WITNESSES

As a character witness, who is knowledgeable about the person named in this application, I attest to the applicant's personal character. To the best of my knowledge, the applicant's professional training, abilities and the application of that training and those abilities are accurately portrayed in this application. There are no facts known to me about this applicant which would suggest in any way he/she should not be certified or licensed as a certified public accountant in the State of West Virginia.

CHARACTER WITNESS #1

Date:_____

Signature_____

Print Name_____

Address_____

City_____

State _____ Zip _____

Telephone _____

Dates of Association with Applicant:

From _____ To: _____

CHARACTER WITNESS #2

Date:_____

Signature_____

Print Name_____

Address_____

City_____

State _____ Zip _____

Telephone _____

Dates of Association with Applicant:

From _____To:_____

MORE INFORMATION

_____

_____

_____

_____

_____

_____

_____

_____

Applicant's Full Name: _____

To the Applicant: Complete this application and then present it to a currently licensed Certified Public Accountant from any U.S. State or a West Virginia Registered Public Accountant who knows you and who is competent and willing to act as a reference with respect to your personal character and your professional training and abilities. The CPA or PA is to review the content of your application and attest to the following:

STATEMENT OF CPA OR WV REGISTERED PUBLIC ACCOUNTANT CHARACTER WITNESS

As a character witness, and a (check one) _____ CPA _____WV PA, who is knowledgeable about the person named in this application, I attest to the applicant's personal character. To the best of my knowledge, the applicant's professional training, abilities and the application of that training and those abilities are accurately portrayed in this application. There are no facts known to me about this applicant which would suggest in any way he/she should not be certified or licensed as a certified public accountant in the State of West Virginia.

CPA or PA CHARACTER WITNESS

Date _____ State in which you are currently licensed _____

Certificate/License Number _____

Street Address _____

City, State, Zip_____

Telephone _____E-mail Address: _____

Dates of Association with Applicant: From: _____ To: _____

Signature _____Print Name _____

FOR OFFICIAL USE ONLY

Application Initially Reviewed by:_____

		Approved	Denied
(1) Board Member Reviewer _____	**Date** _____	_____	_____
(2) Board Member Reviewer _____	**Date** _____	_____	_____

Other Board Notes: _____

_____

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Certificate Order Form

Please complete and return this form with your Application for Certification.

_____ I have read and am familiar with the Rules of Professional Conduct (Ethics Rules).

Signature: _____

I wish my name to appear on my CPA Certificate as follows: (Please print very legibly)

_____

Please indicate where you would like your certificate mailed:
Home Work Or I will pick up my Certificate in person

Please complete the following information for our records:

Home Address: _____

_____

Home Phone: _____

E-mail: _____

Current Employment _____

Employment Address: _____

_____

Employment Phone: _____

Employment Fax: _____

Cell Number: _____

E-Mail Address: _____

STATE OF WEST VIRGINIA
WEST VIRGINIA BOARD OF ACCOUNTANCY
405 Capitol Street, Suite 908
Charleston, WV 25301
304/558-3557

AUTHORIZATION AND INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

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 the form to the Board of Accountancy where your credits and/or status were established. That Board, in turn, will complete the remainder of this form, Sections A through D, and return it to this agency. (You are advised to check with the out-of-state Board before forwarding this form to determine if there are additional requirements and/or fees charged by that State before such information will be released.)

TO BE COMPLETED BY THE APPLICANT (Please type or print legibly)

Name _____
Last Name First Name Middle Name Maiden Name

_____ _____
Current Mailing Address CPA Certificate #

_____ _____
City State Zip Social Security #

_____ _____
Telephone # (during normal business hours) Date of Birth

I hereby request and authorize the _____ Board of Accountancy to provide any and all pertinent information requested in this form to the West Virginia Board of Accountancy in order 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

SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE 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 D of this form to explain any changes of the grades; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted by the West Virginia Board of Accountancy.) **If separate sheet(s) attached, please affix official signature and Board Seal to all such attachments.**

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

DATE OF EXAMINATION	AICPA I.D. NUMBER	AUDITING	LAW	THEORY	PRACTICE

1. Was the 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 D to explain) _____ Yes _____ No

3. Number of subjects with which candidate is credited, if any. _____ Number

4. Date credits/or grades expire, if any. _____/_____/_____

SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS - COMPLETE BOTH ITEMS

Certificate as a Certified Public Accountant:

1. The applicant holds an _____ original or _____ reciprocal (check only one) CPA Certificate Number _____, dated _____/_____/_____ which is in good standing unless otherwise noted in Section D. Also list in Section D any action taken against such applicant by this or any other Board of Accountancy.

2. The individual has completed an Ethics Examination. _____ Yes _____ No _____ N/A

   If yes, the Exam prepared and graded by : _____ Board _____ AICPA _____ Other

License/Permit to Practice Public Accounting

(If licensing is the responsibility of another agency; please forward and request completion of applicable section below.)

3. The applicant holds a license/permit from this board for the period ending _____/_____/_____ and is currently in good standing in this State. (Please note any exception to this statement in Section D of this form.)

4. Has there ever been any disciplinary action instituted against the applicant? If yes, please explain in Section D. ____ Yes ____ No

5. If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:

_____ License/Permit not required (cite statutory authority at right _____

_____ Pay appropriate fees and/or post bond (list amount of fees/bond at right) _____

_____ Complete acceptable experience (list amount at right) _____

_____ Complete continuing professional education requirements (list amount at right) _____

_____ Other (please specify) _____

SECTION C: ADDITIONAL INFORMATION REQUESTED

If a CPA Certificate is valid and unrevoked, but a license to practice public accountancy is not held, may applicant refer to himself as "CPA" in your state? _____ Yes _____ No

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED

Please Provide Details of such additional information below. (Your Board's Official Seal and Signature must be affixed to any attached sheets used to respond to this inquiry.)

VERIFYING BOARD USE ONLY

The information provided herein is correct to the best of our knowledge.

Official Board Seal

_____
Board/Agency

_____
Official Signature

_____ _____
Title Date

S:\OFFICE\LICENSE.FOR\INTERSTA.EXC

Revised 07/2002