

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](mailto:wvboa@mail.wvnet.edu)

**(This Sheet is Provided for Informational Purposes Only and Not Considered Part of the Application)**

The **Application for Reciprocal Certificate of Certified Public Accountant From a Substantially Equivalent State or Jurisdiction** was designed for those applicants whose original certificate/license is from a substantially equivalent jurisdiction. It may also be utilized by those individual applicants whose personal qualifications are considered substantially equivalent. To determine if your state of original certification is considered substantially equivalent, please visit NASBA's web site at <http://nasba.org/licensure/substantialequivalency/>.

**If You Are From a Jurisdiction That Is Not Considered Substantially Equivalent or Has More Than One Path To Certification/Licensure:**

To utilize this application, applicants from states or jurisdictions that are not deemed substantially equivalent or provide more than one path to certification must provide documentation that, as an individual they have qualifications that are substantially equivalent to the certified public accountant requirements of the Uniform Accountancy Act. An evaluation from NASBA's National Qualification Appraisal Service (NQAS) must be attached. Otherwise, you must utilize the **Application for Reciprocal Certificate of Certified Public Accountant From a Not-Substantially-Equivalent Jurisdiction** available from our web site at [www.boa.wv.gov/Forms](http://www.boa.wv.gov/Forms).

**If Your Original Certificate Is From a Foreign Authority:**

The **Application for Reciprocal Certificate of Certified Public Accountant From a Foreign Authority** was designed for applicants from foreign locations who presently reside in West Virginia or are employed by West Virginia businesses. The application can be secured from our website at: [www.boa.wv.gov/Forms](http://www.boa.wv.gov/Forms).

## GENERAL INSTRUCTIONS

To avoid delay in processing your application, please supply all information requested and answer all questions. If the questions do not apply, indicate with an N/A. Incomplete applications will be returned to the applicant. You will be notified in writing regarding the status of your application.

Please provide the following:

- A copy of the *Authorization and Interstate Exchange of Examination and Licensure Information* form completed by the certifying state and mailed directly to the West Virginia Board of Accountancy. The first portion of the form must be completed and signed by the applicant giving permission for the certifying board to verify and release your exam scores and licensure record. Check with the certifying board before forwarding the form to determine if a fee for this service should be included.
- Documentation supporting any name change due to marriage, divorce or court decree.
- Head and shoulders passport style photo taken within the past six months. Photo size should be 2" x 2." Write your name and date on the back of the photo and attach it to application with a paper clip. Board staff will permanently affix to the application.
- A check for the \$200.00 application fee.
- A copy of your current license(s) to practice.



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Application Fee \$200.00

## APPLICATION FOR RECIPROCAL CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT FROM A SUBSTANTIALLY EQUIVALENT STATE OR JURISDICTION

Applicant's Full Name: \_\_\_\_\_

Street Address of Current Residence: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone Number: Home or cell \_\_\_\_\_ Work \_\_\_\_\_

E-mail: Personal \_\_\_\_\_ Work \_\_\_\_\_

**Military Families:** Board policy provides for priority processing of applications from military families. Active duty, recently retired service members, or their spouses will be allowed to indicate their current military status and Board staff will move their applications to the front of the line for processing.

- I am an active duty or recently retired member of the military service.
- I am the spouse of an active duty or recently retired member of the military service.

### Substantial Equivalency Status

- My certifying state is a substantially equivalent jurisdiction (refer to online link provided in information portion of this application to verify that your certifying state is a substantially equivalent jurisdiction).

Name of jurisdiction: \_\_\_\_\_ Certificate/License Number: \_\_\_\_\_

- I am not from a substantially equivalent jurisdiction, but I personally meet substantial equivalency requirements. (I have attached NASBA's credentialing form.)

Name of jurisdiction: \_\_\_\_\_ Certificate/License Number: \_\_\_\_\_

### Establishing A Business In West Virginia

- I have met one of the substantial equivalency statuses listed above and will be establishing a place of business in West Virginia to perform tax/accounting/consulting services.
- I have met one of the substantial equivalency statuses listed above, will be establishing a place of business in West Virginia, and will be performing attest/compilation services.

Passport style photo no larger than 2" x 2"

Print your name and last four digits of your SSN on the back of the photo and paper clip to the first page of this application. Photo will be permanently affixed to application by Board staff.

### FOR OFFICIAL USE ONLY

Fee Remitted: \$ \_\_\_\_\_ Processed by: \_\_\_\_\_

Date: \_\_\_\_\_ Approved \_\_\_\_\_ Denied \_\_\_\_\_

Certificate Number: \_\_\_\_\_ Date of Action: \_\_\_\_\_

**GENERAL BACKGROUND INFORMATION**

Place of Birth: \_\_\_\_\_ Date of Birth: \_\_\_\_\_ SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
City and State

1. Have you ever changed your name? Yes \_\_\_\_\_ No \_\_\_\_\_  
 (If yes, please provide a COPY of all documents that changed your name, e.g. Marriage Certificate or COPY of first page of divorce decree or court document that legally changed your name)  
 If married, provide maiden name \_\_\_\_\_
2. Name and address of employer:  
 \_\_\_\_\_  
 \_\_\_\_\_
3. Have you been found guilty by any governing body or a state or federal agency to have committed a violation of statutes or rules governing Certified Public Accountants in the practice of accountancy? \*Yes \_\_\_\_\_ No \_\_\_\_\_
4. 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 \_\_\_\_\_
5. Have you ever been dependent upon, addicted to or used excessively any legal or illegal drugs, chemicals or alcohol? \*Yes \_\_\_\_\_ No \_\_\_\_\_
6. Are there now any pending investigations or charges concerning you or your practice of accountancy or tax preparation service? \*Yes \_\_\_\_\_ No \_\_\_\_\_
7. Have you ever participated in the issuance of false financial statements or false tax returns? \*Yes \_\_\_\_\_ No \_\_\_\_\_
8. 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 \_\_\_\_\_
9. 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 \_\_\_\_\_
10. 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 \_\_\_\_\_
11. Have you ever been censured, admonished or reprimanded or had your membership revoked or suspended by any professional accounting organization (such as AICPA, National Association of Public Accountants, or any state society of CPAs or Public Accounting organizations.) \*Yes \_\_\_\_\_ No \_\_\_\_\_
12. Have you been refused admission to practice accountancy or any other occupation by any state or federal licensing board? \*Yes \_\_\_\_\_ No \_\_\_\_\_
13. Have you been disciplined, reprimanded or sanctioned by any governmental agency? \*Yes \_\_\_\_\_ No \_\_\_\_\_

\* If the answer to any of the above questions with asterisks is YES, please explain, in detail, on a separate sheet of paper. Refer to the section and question number when answering. Give a full disclosure with respect to all circumstances and the final result, if such has been reached.

**BACKGROUND INFORMATION - EDUCATION**

Did you graduate from a four-year degree granting college or university? Yes \_\_\_\_\_ No \_\_\_\_\_

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

Attach additional sheets if necessary to provide a complete listing of all universities and colleges.

**AFFIDAVIT**

I, \_\_\_\_\_, do hereby affirm that the information supplied on this application and  
Name of Applicant

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 in West Virginia.

\_\_\_\_\_  
 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

FOR OFFICIAL USE ONLY			
Fee: _____	Date: _____	Jurisdiction of original certification: _____	
Application Initially Reviewed by: _____		Date of original certification _____	
Is the state of original certification among NASBA's listing of substantially equivalent states or jurisdictions?			Yes _____ No _____
If the applicant is not from a substantially equivalent jurisdiction, has the individual provided an evaluation from NASBA's National Qualification Appraisal Service.			Yes _____ No _____
(1) Board Member Reviewer _____	Date _____	Approved _____	Denied _____
(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: \_\_\_\_\_

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Current Employment \_\_\_\_\_

Employment Address: \_\_\_\_\_  
\_\_\_\_\_

Employment Phone: \_\_\_\_\_

Employment Fax: \_\_\_\_\_

Cell Number: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

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