



BOARD USE ONLY
Application No:

State of West Virginia West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557
wvboa@mail.wvnet.edu

\$40 per part transfer fee
Plus

\$170.00 Application Fee

TRANSFER OF EXAM CREDIT TOWARD CERTIFICATION APPLICATION

Applicant's Full Name: _____

SSN: _____ Date of Birth: _____

Street Address of Current Residence: _____

City: _____ State _____ Zip _____

Telephone Number: Home: _____ Work: _____

E-mail Address: _____ Fax: _____

Employer: _____

Employer Address: _____

Employer City _____ State _____ Zip _____

If married, provide **YOUR** maiden name on the line above

(Supply documentation of any name change due to marriage, divorce, or court order, i.e., copy of verifying document)

BOARD STAFF USE ONLY	
Fee Remitted: \$ _____	Check Number: _____
Received & Processed by: _____	Date Received _____
Non-disclosure statement signed: <input type="checkbox"/> Yes	Additional Info: <input type="checkbox"/> Yes DD214: <input type="checkbox"/> Yes
Name change documents: <input type="checkbox"/> Yes	
Action: Approved _____	Denied _____
Date of Action: _____	

FOR BOARD USE ONLY
Board Staff Will Attach the Passport Style Photo You Provide with this Application
Passport Style Photos Required No Larger than 2" X 2"

BOARD MEMBER USE ONLY		Approved	Denied
Board Member Reviewer _____	Date _____	<input type="checkbox"/>	<input type="checkbox"/>
Board Member Reviewer _____	Date _____	<input type="checkbox"/>	<input type="checkbox"/>

Applicant's Name _____

GENERAL BACKGROUND INFORMATION

Yes No

Have you ever applied to take the CPA exam in any other state? If Yes, please list all States below:

Were you in the military service? (If Yes, submit a copy of discharge documentation [Form DD-214].)

1. Do you lack fiscal integrity and/or have a history of acts involving dishonesty?
2. Have you ever had your membership in a professional society related to the practice of accounting or your license to practice public accounting subjected to any negative action including denial of an application for membership or licensing?
3. Has your privilege or right to practice before any government agency ever been revoked, restricted or subjected to negative action?
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?
5. Have you ever been dependent upon, addicted to or used excessively any drugs, chemical or alcohol?
6. Are there now any pending investigations or charges concerning you or your practice of accountancy or tax preparation services?
7. Have you ever participated in the issuance of false financial statements or false tax returns?
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?

* If the answer to questions 1-8 above is YES, please explain, in detail, in the space following. (Attach an additional page if necessary.) Give a full disclosure with respect to all circumstances and the final result, if such has been reached.

Applicant's Name: _____

To the Applicant: Complete this application and then present it to two individuals (other than relatives) and a Certified Public Accountant (CPA) or Public Accountant (PA) 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 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: _____

STATEMENT OF LICENSED 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 that 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 : _____ Your WV CPA Certificate or PA Registration No. _____
CPA in another state? State _____ Other State's Certificate No. _____
Signature _____
Print Name _____ Telephone _____
Address _____
City _____ State _____ Zip _____
Dates of Association with Applicant: From _____ To _____

EDUCATION INFORMATION

Applicant's Full Name _____

Names of Colleges or Universities Attended	From (Month/Year)	To	Date of Graduation	Degree
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Valid transcripts with an OFFICIAL SEAL for college or university credits must be received directly from the school.

Did you graduate from a four-year degree granting college? _____

Was such college or university located outside West Virginia? _____

If yes, you must have the college certify that it was accredited at the time you attended or at the time of your degree and provide the name of the Association from which the accreditation was granted.

Have you attended any other schools not shown above? _____

If yes, give details on schools. (Attach another page if necessary and note below.)

Please complete the information requested below: (Print legibly or use typewriter.)

ACCOUNTING

Course Name	Prefix & Number	Date/Semester Taken	College/University	Credit Hours	TOTALS
Financial/Intermediate: (6 hours)					Financial/Intermediate: <input style="width: 100px; height: 20px;" type="text"/>
Auditing/ Accounting Information Systems: (6 hours)					Auditing/Information Sys.: <input style="width: 100px; height: 20px;" type="text"/>
Taxation: (3 hours)					Taxation: <input style="width: 100px; height: 20px;" type="text"/>
Cost/ Managerial or Governmental Not-for-Profit: (3 hour minimum)					Cost/Managerial/etc.: <input style="width: 100px; height: 20px;" type="text"/>
Accounting Electives: (9 hours minimum)					Electives: <input style="width: 100px; height: 20px;" type="text"/>
(27 Hours Minimum)					ACCOUNTING TOTAL:

BUSINESS LAW (6 hours)

Course Name	Prefix & Number	Date/Semester Taken	College/University	Credit Hours	TOTALS
					BUSINESS LAW TOTAL:
					(6 Hours)
BUSINESS					
Economics: (3 hours)					Economics:
					<input type="text"/>
Finance: (3 hours)					Finance:
					<input type="text"/>
Marketing: (3 hours)					Marketing:
					<input type="text"/>
Statistics:(3hours)					Statistics:
					<input type="text"/>
Management: (3 hours)					Management:
					<input type="text"/>
Business-Related Electives: (12 hours)					Business-Related Electives:
					<input type="text"/>
					BUSINESS TOTAL:
					(27 hours)

TOTALS	
Accounting Courses Total	_____
Business Law Total	_____
Business Courses Total	_____
Total Hours not reflected above	_____
GRAND TOTAL (150 minimum)	_____

*Have you notified each school attended to send your transcripts directly to the Board office?
Have you verified with the Board office that the transcripts have been received?*

This form has been truthfully and accurately completed by me and to the best of my knowledge contains no false information.

Signature _____

Date _____

TRANSFER OF EXAM CREDIT TOWARD CERTIFICATION APPLICATION

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 certification in West Virginia.

Signature of Applicant

Date of Signature

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

Signature of Notary Public

Notary for State of

OFFICIAL NOTARY
SEAL HERE

APPLICATION INFORMATION

- (1) Mail this completed application with the **\$170.00 processing fee** plus \$40 for each part transferred, totaling \$330.00 for 4 parts, \$290.00 for 3 parts, \$250.00 for 2 parts and \$210.00 for 1 part and all verifying documents to:

West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744

This Application Information page is for your use only. Do not submit this page with your application.

- (2) Board staff will confirm the approval status of your application by U.S. mail. Please allow 30 days for processing and review. If confirmation is not received within 30 days, contact the Board office at 304/558-3557.
- (3) **This *Transfer of Exam Credit Toward Certification Application* does not constitute an application for Certification or License.** Upon passing the examination and completion of the experience requirements, you must make separate application for certification and pay the appropriate application fees.

APPLICATION CHECKLIST

- Make your check payable to the West Virginia Board of Accountancy for the application processing fee.**
- Include any and all name change documents.**
 - Copy of official Marriage Certificate
 - Copy of divorce document's first page indicating Civil Action Number and the page of the divorce decree which indicates your name change.
 - Copy of court document with Civil Action/Case Number and the page of the decree indicating your name change.
- Include the DD 214 (or other discharge document if you served in the military)**
- Include an explanation to any "YES" answer to questions in the General Information section of this application.**
- Include a passport style (2" X 2") photograph.**
- Have you legibly signed the back of your photo (in case it becomes separated from your application).**
- Have you confirmed that all transcripts or foreign academic evaluations have been received by the Board office BEFORE submitting your application?**