

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301
(304) 558-3557
Fax: (304) 558-3557



**APPLICATION FOR INITIAL CERTIFICATE/LICENSE
CERTIFIED PUBLIC ACCOUNTANT**

Certification/License Fee Required \$120.00

Effective September 15, 2002, applicants for certification in West Virginia must have one year of public accounting experience in the four-year period immediately preceding his or her application. Qualifying experience consists of any type of service or advice involving the use of accounting, attestation, compilation, management advisory, financial advisory, tax or consulting skills. In evaluating the experience of the applicant, the Board shall consider the complexity and diversity of the work performed, as well as any other factor the Board may consider relevant.

The experience requirement may be satisfied by employment in private practice, government, industry, academia or public practice. An applicant's experience must be verified by a licensee. Any person who has been requested by the applicant to provide evidence of the applicant's experience shall comply with the request. Any person who refuses to provide evidence shall, upon request of the Board, explain in writing or in person the basis for his or her refusal.

The Board may require:

- (1) any licensee who has furnished evidence of an applicant's experience to substantiate the information,
- (2) the applicant and/or the licensee to provide documentation supporting the evidence of experience for review by the Board, and/or
- (3) any applicant to appear before it or its representative to supplement, explain, or verify the evidence of experience

PART I: (To be completed by applicant)

Applicant's Full Name _____ SSN _____

Current Address _____ Date of Birth _____

City _____ State _____ Zip _____

Phone _____ E-mail _____

Date CPA Exam Completed _____ State where completed _____

For Board Use: Certificate Number _____ Certification Approval Date _____

PART II: (To be completed by applicant)

As a part of this application, you are required to respond to the following questions:

- | | | |
|---|------------------------------|-----------------------------|
| (1) Have you ever been convicted of a felony? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (2) Have you ever been convicted of a misdemeanor other than a minor traffic violation? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (3) Have you ever been found by a governing body or a state or federal agency to have committed a violation of the statutes or rules governing CPAs or the practice of accounting? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (4) Have you ever been a defendant in any legal proceeding in relation to your individual conduct, competence or ethics in your practice as a CPA? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (5) Have you ever been censured, admonished or reprimanded or had your certificate or license revoked or suspended by any State's licensing board? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (6) Have you ever been censured, admonished or reprimanded or had membership revoked or suspended in any accounting professional organization (such as the AICPA, National Association of Public Accountants, or any State Society of CPAs or Public Accounting organizations)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (7) Have you been refused admission to practice accounting or any other occupation by any state or federal licensing board? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (8) Have you been disciplined, reprimanded or sanctioned by any governmental agency? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

(If your answer to any of the above eight questions is **YES**, enclose complete details regarding your answer.)

SIGNATURE

DATE

PRINT NAME

Pursuant to W. Va. Code § 48A-15-303, each applicant for license must answer the following questions and certify, under penalty of false swearing, that these answers are true and correct.

- | | | |
|--|------------------------------|-----------------------------|
| 1. Do you have a child support obligation? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. If the answer to question 1 above is yes, are you in arrearage? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. If the answer to question 2 above is yes, does your arrearage equal or exceed the amount of child support payable for six (6) months? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Are you the subject of a child support related subpoena or warrant? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If you make a false statement concerning any question on this application, you may be subject to disciplinary action including, but not limited to, immediate revocation or suspension of your license.

I, _____ do hereby certify, under penalties of perjury and false swearing, that the above questions are true and correct to the best of my knowledge.

Applicant's Signature

Part III: 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 _____

Part IV: Types of Experience

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

- Audits of financial statements
- Preparation of tax returns
- Reviews of financial statements
- Tax research
- Compilations of financial statements
- Management advisory services
- Other types of auditing services (describe below)
- 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

Part V: 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

Current Employer (if different from verifying CPA)

Employer Name: _____

Employer Street Address or P.O. Box _____

City: _____ **State:** _____ **Zip:** _____

Phone: _____ **E-mail:** _____

Important! Please Note:

It is important to be aware that the license renewal period is based on the fiscal year of July 1 to June 30 and the CPE Reporting period is based on the calendar year of January 1 to December 31. It will be the responsibility of the CPA to know and adhere to these deadlines.

An applicant's official certification and licensure date will be recorded on Board records as the date the second Board member approves the application and will expire on the 30th day of June following the date of issuance. Please be aware that a licensure approval date near the June 30 expiration date will require the applicant to renew the license for the following fiscal period of July 1 to June 30. It is the responsibility of the applicant to time the submission of the application accordingly.

Newly licensed CPAs are exempted from meeting a CPE requirement for the first partial year of licensure. Please keep this in mind when filing an application late in the calendar year. The licensee will be responsible for securing 40 hours of CPE during the next calendar year. It is the responsibility of the applicant to time the submission of the application accordingly.

Please be aware that an applicant is prohibited from offering accounting services or signing as a CPA until the effective date of an approved CPA license.

FOR OFFICIAL USE ONLY	
<p style="text-align: center;">BOARD STAFF</p> <p>Fee Remitted: \$ _____</p> <p>Date Received: _____</p> <p>Received & Processed by: _____</p> <p>Action Approved _____ Denied _____</p> <p>Date of Action _____</p>	<p style="text-align: center;">BOARD MEMBER APPROVAL</p> <p>Number of College Hours Secured: _____</p> <p>Months of Experience: Full-time _____ Part-time _____</p> <p>_____ <input type="checkbox"/> Approved <input type="checkbox"/> Denied</p> <p>Board Member Signature</p> <p>_____ <input type="checkbox"/> Approved <input type="checkbox"/> Denied</p> <p>Board Member Signature</p>
<p>Other Board Notes: _____</p> <p>_____</p>	

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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: _____
