



COMMONWEALTH OF MASSACHUSETTS

Board of Public Accountancy
1000 Washington Street, Suite 710
Boston, MA 02118-6100
617-727-1806
www.mass.gov/dpl/boards/pa

INSTRUCTIONS: FULL-REPORTING CPA LICENSE APPLICATION

All Requisite Documents Must Be Included With Your Application, including the Checklist on Page 2. Please do not have documents mailed to the Board separately, if they are please indicate it on the application.

1. Academic Evaluation for Certification Report (AECR) All are required to include with this CPA licensing application an official AECR with the exception of candidates that meet (a) or (b) below. ****DO NOT SUBMIT AN APPLICATION FOR LICENSING WITHOUT AN AECR SHOWING A REPORT STATUS OF "ELIGIBLE".**** An electronic version of the AECR is sufficient. Information on the AECR is available at; <http://www.nasba.org/licensure/nasbalicensing/massachusetts>.

(a) AECR is NOT required if you sat for the exam in any jurisdiction prior to November 2002 and meet the Massachusetts education, public accountancy experience and exam conditioning requirements in place at that time.

(b) AECR is NOT required from Massachusetts exam candidates that have received notification that they have met the Massachusetts 150 hour rule from NASBA. DO NOT submit your application until you have received a congratulation letter and final exam results from the CPA Examination Services.

2. Public Accountancy Experience: Applicants that have met the MA 150 hour rule, need to have completed 1000 hours and at least 1 year of full time employment in the public accounting report function on full disclosure financial statements, of which not more than 300 hours may consist of full disclosure compilations. Applicants that sat for the exam prior to November 2002 and do not meet the 150 hour education but have a Bachelors Degree, need to have completed 3 years of the above prescribed public accountancy experience or 2 years for applicants with Master degrees (252 CMR 2.07(b)).

3. Check or Money Order: For the requisite fee, payable to "COMM. OF MASS." If you have never been licensed in any jurisdiction; the initial application fee is \$175.00. If you have been licensed/registered/certified or chartered in another jurisdiction the fee is \$499.00.

FEES ARE NON-REFUNDABLE. THE BOARD DOES NOT PROVIDE A RECEIPT FOR PAYMENT.

CHECKLIST: FULL-REPORTING CPA LICENSE APPLICATION

YES N/A

4. () () **2" x 2" Photograph:** Please attach the photo to page 6 of the application, showing only your head and shoulders. Photos copied or digitally scanned from driver's licenses or other documents are not acceptable.

5. () () **Foreign Degree Evaluation:** From either the **Center for Educational Documentation (CED)** or **NASBA International Evaluation Services (NIES)**. Please note that no other evaluation service is available at this time. Information and forms for CED are available at: www.cedevaluations.com and for NIES at: <http://www.nasba.org/products/nasbainternationalevaluationservices>.

6. () () **Experience/Employment Letters:** Letter describing the applicant's experience must be attested to, under the pains and penalties of perjury, signed by a CPA partner or shareholder of the CPA firm where experience was obtained. Experience letter must be on CPA firm letterhead, currently dated (within 1 year) and addressed to the MA Board. Experience letter must provide the exact employment dates, if employment is full-time or part-time and also include completion of 1000 hours in report function on full disclosure financial statements, of which not more than 300 hours consist of full disclosure compilations. Experience letter and signature must be original and must be included with the application. **If the experience gained was part-time, applicants must include with the experience letter a detailed list of each week worked and the number of hours earned as verified by your employer.**

7. () () **Character/Reference Letters:** Three (3) letters from individuals who are acquainted with you (but not related to you) to provide a letter attesting to your good character. Letters may be from employers, clients of your employer or business associates. Letters must be currently dated (within 1 year), addressed to the Massachusetts Board of Public Accountancy. Letters and signatures must be originals and must be included with the application.

8. () () **Exam Grade Report: MA Exam Candidates:** your grades are on record with the MA Board.
ALL OTHERS: Please contact the state/jurisdiction that you sat in for an official Board certified grade report that includes a complete exam history with all grades and dates. Grade report must be currently dated (within 1 year) addressed to the MA Board and must be included with the application. If the jurisdiction you sat in does not release this official grade report to candidates, they may mail it directly to the MA Board. Please note on application that this is being mailed directly by other jurisdiction. Applicants that sat the exam prior to the CBT and did not meet the MA exam conditioning requirements in existence at that time, (taking all 4 parts at 1st sitting, pass 2 parts and complete exam within 6 sittings), may not use this application.

9. () () **If Licensed/Certified/Registered or Chartered in Other Jurisdiction(s):** Contact Board for an Official/Board issued verification of **current licensure standing** from other State Board(s) or chartered accountancy institutions. Licensure standing must include license/certificate/registration number, issue date, expiration date and whether or not disciplinary action has been taken against your license. This official verification must be addressed to the MA Board of Public Accountancy, must be currently dated (**within 2 months**) and included with the application. If the jurisdiction you are licensed in does not release this official verification to candidates, they may mail it directly to the MA Board. Please note on application that this official verification is being mailed directly by other jurisdiction.

10. () () **Notarization required on pages 5 and 6 of this application:** You can usually find someone who is a Notary in businesses and offices that regularly handle legal documents, such as in city and town clerks' offices, local banks, real estate offices, attorneys' offices and travel agencies. In Massachusetts, notaries may charge for noting and recording a document (M.G.L.c.262, s.41). If you are not in Massachusetts at the time that you are completing your application, please have your signature notarized by an appropriate official in the state (or country) where you are located.

7. EDUCATION: You must have qualifying education of 150 semester hours per 252 CMR 2.07(2)(a).

	NAME	CITY & STATE	DEGREE RECEIVED	MAJOR	DATE DEGREE AWARDED
College or University					
Graduate School					
Other (additional qualifying semester hours)					

ACADEMIC EVALUATION FOR CERTIFICATION REPORT (AECR)

All applicants applying for a Full-Reporting license are required to provide an official AECR from NASBA Licensing Services as evidence that he/she has complied with 252 CMR 2.07 at the time the application is received by the Board. **Do not submit the application until you receive the completed AECR from NASBA Licensing Services.** AECR is required for all applicants who sat for the exam per MA rule 252 CMR 2.01, (120 out of 150 semester hours) or sat under the educational requirements of any other state/jurisdiction, or sat for the CPA exam under MA rules prior to November 2002 (less than 150 semester hours of qualifying education).

Information on the AECR can be obtained at <http://www.nasba.org/licensure/nasbalicensing/massachusetts>.

Chartered Accountants: The Board in its discretion and on a case by case basis, will accept applications from Chartered Accountants who passed the IQEX exam and apply for reciprocity based upon their compliance with the education and experience requirements of 252 CMR 2.07. All applicants must hold current membership/ license to practice in these other jurisdictions. Applicants shall furnish written credentials with regard to character and general qualifications in the same form as is required for all other applicants.

8. EMPLOYMENT/EXPERIENCE

From - To month / year	Name and address of CPA firm or individual, corporation (company) or government agency by whom you are/were employed, and name and title of your immediate superior.	Nature of Employer's Business	Position and nature of your work, and title, if any

Please be advised that in order to qualify for a Full-Reporting License, your experience must include a completion of 1000 hours in report function on full disclosure financial statements, of which not more than 300 hours consist of full disclosure compilations. This experience may be full-time or part-time.

The Board has received certification by the Criminal History Systems Board (ID# MAREG G) to access data about convictions and pending criminal cases. Your signature on this application allows the Board to conduct criminal background checks for conviction, non-conviction, and pending criminal case information only, on an ongoing basis, and that it will not necessarily disqualify you from licensure (or later license renewal). Other Federal and professional records may also be checked. The Board will not deny you a license (license renewal) based on criminal information prior to giving you an opportunity for a limited appearance before the Board.

ID THEFT INDEX PIN: _____ Only applicable if the individual has been enrolled in the NCIC Identity Theft File by the CHSB.

YES NO

9. Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, suspended, placed on probation, or refused to renew your professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you?
-
10. Are charges pending against you in any jurisdiction for any sort of professional misconduct?
-
11. Have you ever been found guilty after trial, or pleaded guilty, no contest, or nolo contendere to a crime (felony or misdemeanor) in any court?
-
12. Are criminal charges pending against you in any court?

NOTE: If you answer "YES" to any question(s) above, submit a notarized letter giving a complete detailed explanation. Include copies of any court records (conviction records) or decision issued by a licensing or disciplinary authority.

The applicant named on this application and shown in the attached photograph agrees to abide by the Board of Public Accountancy M.G.L, Chapter 112, S. 87A-87E^{1/2} and CMR 252. Further certifies, under the pains and penalties of perjury, that the information provided pursuant to this application for licensure is truthful and accurate. Understands that the failure to provide accurate information may be grounds for the Board to deny application or to suspend or revoke a license issued to applicant. Applicant further attests that, pursuant to G.L. c.62C, §49A, to the best of their knowledge and belief, have filed all Massachusetts tax returns and paid all Massachusetts taxes required by law.

**Permanently Attach
A Recent
Photograph
2"X2"**

HEAD & SHOULDER

NOTARIZATION

Applicant Signature Date
Signed in the presence of a Notary Public

On this _____ day of _____, 20_____, before me (the undersigned notary public) personally appeared _____(name of applicant), and proved to me through satisfactory evidence of a government issued identification, _____, (type of identification-be specific) to be the person whose name is signed on this document, and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief and that they signed voluntarily for its stated purpose.

STAMP/SEAL

Notary Public Signature

Commission Expires _____

PRINT NAME

MANDATORY

My Social Security Number is:

- -

Pursuant to G.L. c. 62C, § 47A, the Division of Professional Licensure is required to obtain your social security number and forward it to the Department of Revenue. The Department of Revenue will use your social security number to ascertain whether you are in compliance with the tax laws of the Commonwealth.

Signature of applicant
Signed in the presence of Notary Public

Date

ID THEFT INDEX PIN: _____²

² Only applicable if the individual has been enrolled in the NCIC Identity Theft File by the CHSB)

On this ____ day of _____, 20__, before me, (the undersigned notary public), personally appeared _____ (name of document signer), proved to me through satisfactory evidence of a government issued identification, _____, (specify type of identification) to be the person whose name is signed on the preceding or attached document and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief and that he/she signed it voluntarily for its stated purpose.

STAMP/SEAL

Signature of Notary

Commission Expires

**Mail application and supporting documents to:
Board of Public Accountancy, 1000 Washington Street, Suite 710, Boston, MA, 02118-6100**

**IT MAY TAKE APPROXIMATELY 4 – 6 WEEKS TO PROCESS APPLICATIONS.
IF ANY INFORMATION IS MISSING, YOU WILL BE CONTACTED BY MAIL.**