SHORT FORM (SE) RECIPROCAL APPLICATION CHECKLIST-FOR USE BY OUT OF STATE APPLICANTS ONLY

Print Name

REQUIRED QUALIFICATIONS: CPA must have at least 5 full years of experience in the practice of public accountancy in another state after certified or licensed in a substantially equivalent (SE) state, and within 10 years immediately preceding this application. At this time, the Virgin Islands is a non-substantially equivalent state. If CPA is not licensed in another state OR is licensed in another state AND has not practiced in the other state, you should use one of the other application available at the Board’s website.

All questions on the application must be answered, current and up to date. APPLICATION MUST BE LEGIBLE and COMPLETED IN INK. Attachments are accepted only if additional space is required after you have answered and completed the question(s) on the application. Photocopies of supporting documentation are not allowed.

This Checklist with the following items must be included with your application. Please do not have documents mailed to the Board separately. The application and all supporting documents should be mailed to Board of Public Accountancy, 1000 Washington Street, Suite 710, Boston, MA 02118-6100. PLEASE NOTE THE APPLICATION PROCESS MAY TAKE APPROXIMATELY 4 TO 6 WEEKS.

1 ( ) Application fee is $499.00: Check is payable to Commonwealth of Massachusetts. Carefully read the qualifications prior to submitting the application and fee. FEES ARE NON-REFUNDABLE.

2 ( ) SE Reciprocity Public Accountancy Experience Verification Form: Must have verification of at least 5 years of full-time experience in the practice of public accountancy after certified or licensed in (SE) state(s) and within 10 years immediately preceding this application. This form must be signed by a CPA partner, shareholder of the firm where you are employed or have been employed at. If you are a current partner or shareholder of the firm, another CPA partner or shareholder must verify your employment. If you are a sole proprietor, in lieu of this form, you may submit copies of Schedules E, W-2 Forms, K-1, and Forms SE proving 5 years of full-time employment within last 10 years. These Forms and Schedules will be used to determine the full time practice of public accountancy.

3 ( ) SE Reciprocity Verification of Certificate or License Form: Must have verification of at least 5 years of current certificate or license in substantially equivalent (SE) state(s) within 10 years immediately preceding this application. Forward this form to SE state(s). Verification form is acceptable if received with your application within 2 months of the date that the (SE) state(s) completed it. You are advised to check with each state board, before forwarding them the form to determine if a fee is charged before the information is released. 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.
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.

ID THEFT INDEX PIN: ___________ ²
² Only applicable if the individual has been enrolled in the NCIC Identity Theft File by the CHSB)

NOTARIZATION

Signature of applicant ___________________________ Date __________
Signed in the presence of Notary Public

On this ____ day of ____________, 20__, before me, the undersigned notary public, personally appeared ____________________________ (name of document signer), proved to me through satisfactory evidence of government issued identification, which was/were _______________________, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that (he) (she) signed it voluntarily for its stated purpose.

STAMP/SEAL

______________________________ My commission expires ________________
Signature of Notary

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.
SHORT FORM (SE) RECIPROCITY APPLICATION
FOR A CERTIFICATE TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT

APPLICATION FEE: $499.00 (Check is payable to Comm. Of Mass) FEES ARE NON-REFUNDABLE

Required Qualifications: CPA must have at least 5 years of experience in the practice of public accountancy in another state after certified or licensed in a substantially equivalent (SE) state(s), and within 10 years immediately preceding this application.

CLEARLY PRINT OR TYPE ALL INFORMATION

1. NAME: ____________________________________________
   LAST       FIRST       MIDDLE INITIAL       SUFFIX (i.e JR, SR, III)

2. ADDRESS: __________________________________________

3. DATE OF BIRTH: ______________ MAIDEN NAME(S):______________

4. E-MAIL ADDRESS OPTIONAL: __________________________ PHONE NO: __________________

5. LIST ALL JURISDICTIONS THAT HAVE ISSUED YOU A LICENSE, CERTIFICATE OR REGISTRATION TO PRACTICE AS A CPA:

<table>
<thead>
<tr>
<th>State/Jurisdiction</th>
<th>Registration/Certificate/License or Charter Number</th>
<th>Issue Date</th>
<th>Expiration Date</th>
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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.

6. 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?  

   YES ☐ NO ☑

7. Are charges pending against you in any jurisdiction for any sort of professional misconduct?  

   YES ☐ NO ☑

8. 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?  

   YES ☐ NO ☑

9. Are criminal charges pending against you in any court?  

   YES ☐ NO ☑

   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.

10. CPA EMPLOYMENT FOR LAST 10 YEARS

<table>
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<tr>
<th>FROM - TO</th>
<th>Name and address of CPA firm or CPA individual that employed you. If self-employed list only your name. See item 2 on checklist.</th>
<th>Nature of Employer's CPA Practice (If reports on F/S are issued, state general)</th>
<th>Nature of your CPA work, and title (Tax, Audit, Consulting, Etc.)</th>
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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-87E½ 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.

Place a 2” by 2” original photo of yourself in this box

____________________  __________
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 document signer), proved to me through satisfactory evidence of government issued identification, which was/were _____________________________.

to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

STAMP/SEAL

____________________________________ My commission expires ____________
Signature of Notary
SHORT FORM (SE) VERIFICATION OF CERTIFICATE OR LICENSE

TO THE APPLICANT: After completing the top section, forward this form to SE state(s) that you are currently certified or licensed in for at least 5 of the last 10 years. Verification form is acceptable if received with your application within 2 months of the date that the (SE) state(s) completed it. You are advised to check with each state board, before forwarding them the form to determine if a fee is charged before the information is released.

TOP SECTION TO BE COMPLETED BY APPLICANT:

Print Last Name  First Name  Middle Initial  Maiden Name

Address  Number and Street  City  State  Zip Code

I request and authorize ____________________ Board of Accountancy to provide the information requested below to the Massachusetts Board of Public Accountancy.

Applicant’s Signature: ____________________________________________  Date: _____________________

STATE BOARD: PLEASE COMPLETE AND RETURN TO APPLICANT, DO NOT MAIL TO THE MA BOARD

_______________________________________  Name of Applicant

Initial License Date _________________  Date License Expires______________

License Status:  Active ______  Inactive ______

Disciplinary Action /License Compliance:
Yes __ No __ Has this certificate or license ever been suspended or revoked?
Yes __ No __ Has CPA ever been disciplined for violations of your state standards of conduct or practice?
Yes __ No __ Are there pending actions against this CPA alleging violations of your state standards of conduct or practice?

If Yes to any of the above, please attach a certified copy of the decision.

__________________________________________

Board/Agency

__________________________________________

Authorized Signature

__________________________________________

Title  Date
SHORT FORM (SE) EXPERIENCE VERIFICATION

TO THE APPLICANT: After completing the top section, provide this form to employer(s) to verify that you have at least 5 years of full-time experience in the practice of public accountancy after you were certified or licensed and within 10 years immediately preceding this application. This form must be signed by a CPA partner, shareholder of the firm where you are employed or have been employed at. If you are a current partner or shareholder of the firm (owner), another CPA partner or shareholder must verify your employment. Forms with electronic/digital signatures are not acceptable.

TO BE COMPLETED BY APPLICANT:

Last Name                                       First Name                                         Middle Initial     Maiden Name

Address                              Number and Street                       City                   State                   Zip Code

I request and authorize you to provide the information requested below to the Massachusetts Board of Public Accountancy.

Applicant’s Signature: ___________________________    Date: __________________

EMPLOYER: PLEASE COMPLETE AND RETURN TO APPLICANT. DO NOT MAIL TO MA BOARD

I attest under the pains and penalties of perjury that ________________________________, is/was

Name of Applicant

employed full-time in the practice of public accountancy with the CPA firm of ________________________________

located in ________________________________ from ________________________________ to ________________________________

City and State                      Month/Day/Year                     Month/Day/Year

Signature Shareholder/Partner        Date

Print Name

Title/Position

CPA License No.                     State

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