



The Commonwealth of Massachusetts
Division of Professional Licensure
Board of Public Accountancy
1000 Washington Street, Suite 710
Boston, MA 02118-6100
(617) 701-8635
accountingboard@mass.gov

Certified Public Accountant Application Checklist

How to Apply: You Must Apply Online

Applications are only accepted through the [ePlace](#) portal. To apply, create an account, log in, click on “Manage Licenses, Permits and Certificates,” “File an Online Application,” accept the terms, scroll down to “Board of Public Accountancy,” click the arrow next to it, select the appropriate application based on the criteria below, click “Continue” at the bottom of the page, and follow the instructions.

Before applying online, all applicants must have the following information or documents to upload:

- A head and shoulders photograph of yourself
- A notarized [Criminal Offender Record Information \(CORI\) Acknowledgement Form](#)
- You must use a credit card or checking account to pay the non-refundable application fee of \$175 if this is your first CPA license or \$499 if you are licensed in another state.

I. Initial Application: You are applying for your first license as a CPA or are licensed in another state but do not meet the requirements of the Short-Form Application.

A. Upload (Do Not Mail):

- Experience/Employment Letter:** Each candidate must upload a letter describing the applicant’s experience signed by a CPA from the firm, business, or agency where the experience was obtained. Experience providing any type of services or advice using accounting attest, compilation, management advisory, financial advisory, tax and consulting skills is required. The letter must state that the candidate either has public accounting experience over a period of no less than one year and no more than three years or non-public accounting experience over a period of no less than three years and no more than nine years, and including no fewer than 2,000 hours of the performance of services described in 252 CMR 2.07(2)(b)(1). The experience letter must be on CPA firm, business, or agency letterhead, be addressed to the Board, be dated within the past year, state whether the experience is full- or part-time, include exact employment dates, and be attested to under the pains and penalties of perjury.
- Character/Reference Letters:** You must upload three letters from individuals not related to you attesting to your good character. Each letter must be signed by the reference, dated within the past year, and addressed to the Board.
- List of Licenses:** If you have or had a CPA license or any other type of professional license, in addition to arranging for license verification(s) to be sent (see below), you must

upload a document listing the type of license (e.g. CPA, attorney, real estate agent) and the jurisdiction where you are or have been licensed.

B. Mail (Do Not Upload):

- ❑ **Academic Evaluation for Certification Report (AECR) (a.k.a. “NASBA File”) (If Applicable):** All candidates who are not internationally educated candidates and did not sit for the exam in Massachusetts must have an AECR sent to the Board **from the National Association of State Boards of Accountancy (NASBA)**. If you sat for the exam in Massachusetts, you must request that NASBA send your complete file (including your transcripts and exam scores) to the Board. More information is available from NASBA.
- ❑ **Foreign Degree Evaluation (If Applicable):** If you were educated outside the United States, you must have your education evaluated by either the Centre for Educational Documentation (CED) or NASBA International Evaluation Services (NIES) and have a report evaluating your academic experience transmitted to the Board from CED or NIES. More information is available from CED and from NIES.
- ❑ **Exam Report:** Regardless of where you sat for the exam, you must request your exam scores be sent directly to the Massachusetts Board either by NASBA (if NASBA administered your exam) or the state board through which you sat for the exam.
- ❑ **License Verification(s):** If you currently hold or have previously held a professional license in another jurisdiction, regardless of the current status, please arrange for a certified license verification document to be sent to the Board from the issuing entity. This document must include your license/certificate/registration number, the issue date, the expiration date, and whether or not disciplinary action has been taken against your license. You must have each verification mailed to Board of Public Accountancy, 1000 Washington Street, Suite 710, Boston, MA 02118 or emailed to accountingboard@mass.gov directly from the issuing entity. Please contact the Board for further directions in the event the entity that licensed you does not issue verifications and only offers an online license lookup. A copy of your license is not an acceptable alternative.

II. Short-Form Application: You are licensed in another state and have worked full-time in public accounting as a licensed CPA in that state for four of the last ten years.

A. Upload (Do Not Mail):

- Experience Verification Form:** This [form](#) is used to verify that you have four years of full-time experience in the practice of public accountancy as a licensed CPA in the state where you are licensed within the ten years immediately preceding your application. The form must be signed by a CPA partner or shareholder of the firm where you are or were employed. 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, instead of the form, you may submit copies of Schedules C or Schedules E, W-2 Forms, K-1, and Forms SE to show that you have worked full-time in public accounting for five of the last ten years.

B. Arrange for Submission (Do Not Upload):

- License Verification(s):** See explanation on page 2.