

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](http://www.mass.gov/dpl/boards/pa)

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

\_\_\_\_\_  
Print Name

**OFFICE USE ONLY**

FEE \$ \_\_\_\_\_ ☐ M.O. or ☐ Check # \_\_\_\_\_ APPL# \_\_\_\_\_ DATE \_\_\_\_\_ CORI sent \_\_\_\_\_ CORI rec'd: \_\_\_\_\_

1st REVIEWER \_\_\_\_\_ DATE \_\_\_\_\_ 2nd REVIEWER \_\_\_\_\_ DATE \_\_\_\_\_

**REQUIRED QUALIFICATIONS:** CPA must have at least 4 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 currently licensed and practicing in another state, please use one of the other applications 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 4 years of full-time experience in the practice of public accountancy in other jurisdiction after certified or licensed in other state 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 C or Schedules E, W-2 Forms, K-1, and Forms SE proving 4 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 4 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.

\_\_\_\_\_  
PRINT NAME

**MANDATORY SOCIAL SECURITY NO:**

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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: \_\_\_\_\_<sup>2</sup>

<sup>2</sup> 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**

\_\_\_\_\_  
Signature of Notary

My 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.**



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**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 4 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:

State/Jurisdiction	Registration/Certificate/License or Charter Number	Issue Date	Expiration Date

**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**

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

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.

**Permanently Attach  
In This Space  
A Recent  
Passport Type Photo  
Printed  
On Photo-Quality Paper**

**Head & Shoulder**

**NOTARIZATION**

\_\_\_\_\_  
**Applicant Signature**  
**(Signed in the presence of a Notary Public)**

\_\_\_\_\_  
**Date**

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**

\_\_\_\_\_  
Signature of Notary

My commission expires \_\_\_\_\_

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**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 4 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
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Address	Number and Street	City	State	Zip Code
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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**

\_\_\_\_\_ holds CPA certificate or license # \_\_\_\_\_  
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

**BOARD SEAL**

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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**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 4 years of full-time experience in the practice of public accountancy after you were certified or licensed in other jurisdiction(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 (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
<hr/>			
Address	Number and Street	City	State
			Zip Code
<hr/>			

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

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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**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