

Instructions Application for Reciprocity/Substantial Equivalency

There are two provisions for attaining a North Dakota CPA Certificate by reciprocity.

SUBSTANTIAL EQUIVALENCY

To qualify under this provision, you must hold a CPA certificate, from a “substantial equivalency” state. A list of substantially equivalent states can be found at <http://nasba.org/licensure/substantialequivalency/>. North Dakota law also allows for an individual to have personally attained substantial equivalency status. You may apply for SE status through NASBA – 150 Fourth Ave N; Nashville TN 37219-2417; 615 880-4200. If you have established your principal place of business within North Dakota, you may obtain an actual ND certificate. If not, you may still be authorized to practice, but a reciprocal certificate would not be necessary or issued.

1. Please complete PARTS A, B and D of the Application for Reciprocity.
2. Sign and send the enclosed Authorization Form to the appropriate State Board.
3. Return the application, with the \$140 fee, to NDSBA – or – pay via credit card

TRADITIONAL RECIPROCITY

Applicants holding a certificate from another state, that do not qualify for reciprocity under the SE standard, may obtain a reciprocal certificate upon showing they have:

1. Passed the Uniform CPA Examination
2. Acquired at least 4 years of experience that meets the requirements of Board rule, after passing the Examination upon which their certificate was based, and within 10 years immediately preceding application
3. If the applicant's certificate was issued more than 4 years prior to application for issuance of an initial certificate), the applicant has fulfilled the CPE requirements that would have been applicable under rule.

The application fee is \$140. If your principal place of business in this state, you are to obtain a certificate under this section.

APPLICATION FOR RECIPROCITY

PART A

Name _____ Social Security Number _____

Birth date _____ Gender M _____ F _____

Business Name _____ Phone _____

Business Address _____

Email _____ Fax _____

Residence Address _____

Residence Phone _____ Country of Citizenship _____

My principal place of business is in (state) _____

State your present occupation and position held _____

Does your present employment require you to do public accounting work in North Dakota? Yes ___ No ___

I hereby apply for a reciprocal certificate in North Dakota; under the following provision (check one):

Substantial Equivalency [complete Parts A, B, D] **Traditional Reciprocity** [complete all parts]

PART B

Please list all states and jurisdictions in which you hold (or have applied for) a certificate, permit or other recognized accounting designation.

State	Cert. #	Issue Date	Current Status	CERTIFICATE ACQUIRED BY:		
				Waiver	Examination	Reciprocity
1.						
2.						
3.						

Have you ever changed your name? (if yes, please explain) Yes ___ No ___

Do you have any certificates that are not in force and in good standing (if yes, please explain) Yes ___ No ___

Have you ever relinquished CPA certificate or other professional license? (if yes, explain) Yes ___ No ___

Have you ever had a CPA certificate or other professional license denied, suspended or revoked? (if yes, explain) Yes ___ No ___

Have you ever been denied permission to write the CPA exam? (if yes, please explain) Yes ___ No ___

Have you ever been convicted of a felony or any crime involving theft, dishonesty or fraud (beyond age 17)? (if yes, please explain) Yes ___ No ___

PART C

Please provide a reference form and envelope to three individuals who can certify to your moral character. Ask each individual to complete the form, seal it in the envelope, sign over the seal and return it to you. Return all three sealed references with this application form. Do not use relatives as references. List the names of the references.

1.	Relationship
2.	Relationship
3.	Relationship

PART D

I certify that I am of good moral character and have never been convicted of a felony, or any crime involving theft, dishonesty or fraud (beyond age 17), under the laws of the U.S. or this state, or of any other state if the acts involved would have constituted a crime under the laws of this state, except as indicated on an attached sheet. I further certify that the statements made herein and my signature below are true; that I have not withheld any information that might affect this application; and that in the event I become licensed as a CPA in North Dakota I will comply with the statutes of North Dakota and the accounting regulations of the ND State Board of Accountancy. I grant the Board permission to conduct a background investigation on me, and I grant the Board permission to share any information (including SSN) in this application or any prior applications, with third parties, for licensee database or exam purposes. I agree that in the event my examination responses are lost or damaged, any claim I may have against the N.D. State Board of Accountancy will be limited to the application fee paid to the Board by me. I grant the Board permission to contact any of the references listed in this application

Signed _____ Dated _____

Note: Each holder of or applicant for a certificate shall notify the board in writing, within 30 days after occurrence, of any issuance, denial, revocation, or suspension of a certificate or permit or other recognized accounting designation by another state or jurisdiction.

Mail to NDSBA with \$140 fee (check or money order), with all other applicable materials Pay via credit card

OFFICE USE ONLY

Substantial Equivalency

FOR INTERNAL USE	Y	N		
Paid fee of \$140	<input type="checkbox"/>	<input type="checkbox"/>	Holds certificate from SE state	Staff review:
Interstate Exchange form received	<input type="checkbox"/>	<input type="checkbox"/>	Principal place of business _____	
Signed & Dated	<input type="checkbox"/>	<input type="checkbox"/>		Staff review:
Entered in database	<input type="checkbox"/>	<input type="checkbox"/>		

Traditional Reciprocity

FOR INTERNAL USE	Y	N		Y	N	
Paid fee of \$140	<input type="checkbox"/>	<input type="checkbox"/>	Transcript enclosed	<input type="checkbox"/>	<input type="checkbox"/>	Staff review:
Exam Passed	<input type="checkbox"/>	<input type="checkbox"/>	Final transcript received	<input type="checkbox"/>	<input type="checkbox"/>	
4 yr. experience, within last 10 year	<input type="checkbox"/>	<input type="checkbox"/>	Photo enclosed	<input type="checkbox"/>	<input type="checkbox"/>	Staff review:
Ethics Exam	<input type="checkbox"/>	<input type="checkbox"/>	Signed	<input type="checkbox"/>	<input type="checkbox"/>	
150 hours, w/ BS +	<input type="checkbox"/>	<input type="checkbox"/>	Entered in Database	<input type="checkbox"/>	<input type="checkbox"/>	
Education within 6 months	<input type="checkbox"/>	<input type="checkbox"/>				

Active Military Members and Spouses - If you are currently licensed in another state/jurisdiction and your spouse is an active member of the military, you may qualify to have the license fee waived. The Board also wishes to track how many US military members are working in the state.

Are you an active member of the US Military _____ OR a spouse of an active US Military member? Yes_No

(If "yes", you must submit proof of your military status or your spouse's active member status. Please submit a military issued ID noting relationship to the military member and the orders of the active military member status for you or your spouse.)

**If you are a spouse of an active military member, you may qualify to have the license fees waived. As defined in NDCC 43-51-01(5), a military spouse is one who is currently licensed in another state or jurisdiction and who is the spouse of a member of the armed forces of the United States or a reserve component of the armed forces of the United States stationed in this state in accordance with military orders or stationed in this state before a temporary assignment to duties outside of this state. You still must meet all other license requirements, including completing the Criminal History Record Check.



Applicants: Complete sections A and B, then forward this form for completion by your supervisor / verifier. If your experience involves more than one employer, copy this form and submit one form for each entity. As of April 1, 2016, experience is to be verified by a CPA (or a CA of Australia, Canada, Ireland or New Zealand, Hong Kong CPAs, or Mexico CP).

Verifiers / Supervisors: Verify the information in section B, complete section C and return this form by mail directly to the Board, at the above address.

Section A Applicant Information

First Name: _____ MI: ____ Last Name: _____ SSN: _____

Address: _____ City: _____ State: ____ Zip: _____ PH: _____

Section B - Employer Information

Employer Name: _____ Position Held: _____

Address: _____ City: _____ State: ____ Zip: _____ PH: _____

Name of Supervisor: _____ Firm Name (if different from above: _____

Firm Address: _____ City: _____ State: ____ Zip: _____ PH: _____

Describe the work you performed in this position:

Check the type of employer: Public Accounting Industry Gov't Academia Other

Dates of employment: Full time, from _____ to _____ and/or Part time, from _____ to _____

List the total number of hours you worked for this employer _____

List the number of hours of experience you gained with this employer, in providing services or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills.

List the total number of hours you spent involved in all other activities, such as classroom training, admin. work, etc. _____

Signature Block

I certify that I am of good moral character and have never been convicted of a felony, or any crime involving theft, dishonesty or fraud (beyond age 17) under the laws of the U.S. or this state, or of any other state if the acts involved would have constituted a crime under the laws of this state, except as indicated on an attached sheet. I further certify that the statements made herein, and my signature below are true; that I have not withheld any information that might affect this application; and that if I obtain a ND CPA certificate I will comply with the statutes of North Dakota and the regulations of the NDSBA. I grant the Board permission to conduct a background investigation on me, and I grant the Board permission to share any information (including SSN) in this or any prior applications, with third parties, for licensee database or exam purposes. I authorize the Board to contact any source for verification.

Signature: _____ Date: _____ Send this form to your supervisor/verifier

Section C - Signature of supervisor/verifier

I have examined the information listed above and I believe it to be true and complete as stated.

Signature: _____ Name: _____ GS CPA?: ____ Date: _____

Relationship to applicant: _____ e-mail address: _____ Business Phone: _____

(Rule 3-02-04-01)

Qualifying Experience. The experience required for initial certification after December 31, 2000, must consist of at least two thousand hours gained within four or fewer calendar years, and must be verified to the satisfaction of the Board. The majority of the experience must consist of providing some service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. Candidates may complete the required examinations before completing any of the experience required for initial certification.

(Law)

After December 31, 2000, an applicant for initial issuance of a certificate under this section shall show that the applicant has had one year of experience. This experience must include providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. This experience must be verified and must meet any other requirements prescribed by the Board by rule. This experience is acceptable if it was gained through employment in government, industry, academia, or public accounting. This experience requirement does not apply to those who received a certificate from this state prior to January 1, 2000.

Applicant to complete the following:

Last name	First Name	Middle Initial	Maiden name
Current mailing address		(certificate # if applicable)	
City	State		Zip
Phone	Email	Social Security Number	Date of Birth

I am applying to the North Dakota Board of Accountancy for a North Dakota CPA Certificate. I authorize your Board to provide any and all needed information requested.

Applicant Signature	Date Signed
---------------------	-------------

This section to be completed by Board of Accountancy only

Exam Scores (Please list all grades, including failing grades, recorded for the applicant)

EXAMINATION	ID NUMBER	Auditing, AUD	Law, LPR, BEC	Theory, FARE, FAR	Practice, ARE,

Was the applicant ever denied admission to the exam? Yes No
If yes, please explain.

Subjects with which the candidate has been granted credit for, if any: AUD LPR FARE ARE None

Certificate/Licensure and Permit Status:
As a Certified Public Accountant, the applicant holds the following certificate: original reciprocal (check one box)
CPA certificate number _____, dated _____.
The individual has completed the AICPA Ethics Examination. Yes No

License/Permit to Practice Public Accounting (if licensing is the responsibility of another agency, please forward):
The applicant holds a license/permit from this Board for the period ending _____ and is currently in good standing.
Has the applicant met all the qualifications for licensure from your Board? Yes No

Indicate the requirements to be met for issuance or reinstatement:

<input type="checkbox"/> License/Permit not required	<input type="checkbox"/> Complete acceptable accounting /auditing
<input type="checkbox"/> Pay appropriate fees and /or post bonds	<input type="checkbox"/> Complete continuing professional education
<input type="checkbox"/> Other: (Please specify)	

Has the applicant ever been disciplined by your Board? Yes No
Has the applicant ever had a license, permit to practice or certificate suspended by your Board? Yes No

The information provided herein is correct to the best of our knowledge.

Official Seal	Board/Agency _____ Signature _____ Title _____ Date _____
----------------------	--

Applicant: send to appropriate state board. State Board: return completed form directly to NDSBA

REFERENCE FORM

North Dakota State Board of Accountancy
215 N 3rd Street, Suite 202C
Grand Forks ND 58203

I, _____ am applying to the ND State Board of Accountancy for:
() permission to take the CPA exam or transfer grades () a CPA certificate by reciprocity

Please complete this reference form and seal it in an envelope, sign your name across the envelope seal, and return it to the applicant.

1. How long have you known the applicant? _____
In what capacity? _____
2. Have you ever employed the applicant? _____
If yes, was the applicant's work satisfactory? _____
3. Have you had sufficient personal contact with the applicant to serve as a character reference? _____
(If not, please stop here and return the form to the candidate.)
4. Do you consider the applicant honest and trustworthy? _____
If not, please explain:
5. Do you consider the applicant to be of good moral character? _____
If not, please explain:
6. Are you aware of any felonies committed by the applicant? _____
If yes, please explain:
7. Do you know of anything about the applicant that would reflect negatively on the applicant's moral character? _____ If yes, please explain:
8. Are you related to the applicant? _____

Name (printed) _____

Phone _____ Email _____

Business _____

Address _____

Position/Occupation _____

Signature _____ Date _____

Please sign, insert into an envelope, seal and sign across the seal.

REFERENCE FORM

North Dakota State Board of Accountancy
215 N 3rd Street, Suite 202C
Grand Forks ND 58203

I, _____ am applying to the ND State Board of Accountancy for:
() permission to take the CPA exam or transfer grades () a CPA certificate by reciprocity

Please complete this reference form and seal it in an envelope, sign your name across the envelope seal, and return it to the applicant.

1. How long have you known the applicant? _____
In what capacity? _____
2. Have you ever employed the applicant? _____
If yes, was the applicant's work satisfactory? _____
3. Have you had sufficient personal contact with the applicant to serve as a character reference? _____
(If not, please stop here and return the form to the candidate.)
4. Do you consider the applicant honest and trustworthy? _____
If not, please explain:
5. Do you consider the applicant to be of good moral character? _____
If not, please explain:
6. Are you aware of any felonies committed by the applicant? _____
If yes, please explain:
7. Do you know of anything about the applicant that would reflect negatively on the applicant's moral character? _____ If yes, please explain:
8. Are you related to the applicant? _____

Name (printed) _____

Phone _____ Email _____

Business _____

Address _____

Position/Occupation _____

Signature _____ Date _____

Please sign, insert into an envelope, seal and sign across the seal.

REFERENCE FORM

North Dakota State Board of Accountancy
215 N 3rd Street, Suite 202C
Grand Forks ND 58203

I, _____ am applying to the ND State Board of Accountancy for:
() permission to take the CPA exam or transfer grades () a CPA certificate by reciprocity

Please complete this reference form and seal it in an envelope, sign your name across the envelope seal, and return it to the applicant.

1. How long have you known the applicant? _____
In what capacity? _____
2. Have you ever employed the applicant? _____
If yes, was the applicant's work satisfactory? _____
3. Have you had sufficient personal contact with the applicant to serve as a character reference? _____
(If not, please stop here and return the form to the candidate.)
4. Do you consider the applicant honest and trustworthy? _____
If not, please explain:
5. Do you consider the applicant to be of good moral character? _____
If not, please explain:
6. Are you aware of any felonies committed by the applicant? _____
If yes, please explain:
7. Do you know of anything about the applicant that would reflect negatively on the applicant's moral character? _____ If yes, please explain:
8. Are you related to the applicant? _____

Name (printed) _____

Phone _____ Email _____

Business _____

Address _____

Position/Occupation _____

Signature _____ Date _____

Please sign, insert into an envelope, seal and sign across the seal.