

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

2701 South Columbia Road
Grand Forks ND 58201-6029
800 532-5904 or 701 775-7100
Email: ndsba@nd.gov

INSTRUCTIONS

Application for Reciprocity

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 is printed below. You may contact the Board office, to inquire about a state not listed. 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 reciprocal N.D. 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.

TRADITIONAL RECIPROCITY

To qualify under this provision, you must hold a CPA certificate from another state that extends similar reciprocity to North Dakota certificate holders. You must have passed the Exam with grades that would have been passing grades at the time in this state. You must meet all current N.D. requirements for certificate issuance, **or** you must have met the applicable N.D. requirements at the time your existing certificate was issued. See the enclosed brochure for more details.

1. Please enclose an original transcript of your education if you are seeking to meet our current educational requirements or those in place at the time you received your existing certificate.
2. Complete the entire Application for Reciprocity.
3. Sign and send the enclosed Authorization Form to the appropriate State Board.
4. Complete the certificate of Experience if you received your certificate after December 31, 2000.
5. Professional Ethics: The AICPA’s Comprehensive Course or equivalent is required of all applicants.
6. Return the application, with 3 sealed references and all other relevant materials, plus the \$140 fee, to NDSBA.

States with Substantial Equivalency

Alabama*	Maine	Oregon
Alaska	Maryland	Pennsylvania
Arizona	Massachusetts	Rhode Island
Arkansas	Michigan	South Carolina
California+	Minnesota	South Dakota*
Connecticut	Mississippi	Tennessee
District of Columbia*	Missouri*	Texas
Georgia	Montana*	Utah
Guam	Nebraska*	Virginia
Hawaii	Nevada	Washington*
Idaho	New Jersey	West Virginia*
Illinois*	New Mexico	Wisconsin
Indiana	New York	Wyoming*
Iowa*	North Carolina	
Kansas*	North Dakota	
Kentucky	Ohio	
Louisiana*	Oklahoma	

*Permit holders only

+ only CA CPAs who comply with
Section 5093.

1/31/05

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APPLICATION FOR RECIPROCITY

PART A

NAME _____ SSN: _____ Birth date: _____

Print your name as you want it to appear on the certificate.

Have you ever changed your name? _____ (if yes, please explain) Country of Citizenship: _____

BUSINESS NAME: _____ PHONE: _____

BUSINESS ADDRESS: _____ FAX: _____

EMAIL: _____

RESIDENCE ADDRESS: _____ PHONE: _____

My principal place of business is in: _____ (state). Gender: M__ F__

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

State your present occupation and position held: _____

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

Substantial Equivalency **Traditional Reciprocity**

PART B

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

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

All my certificates are in force and in good standing. Yes _____ No _____
(If not, please explain.)

Have you ever relinquished a CPA certificate or other professional license? Yes _____ No _____
(If yes, please explain)

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

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

PART C

Please provide a reference form and NDSBA envelope to three individuals who can certify to your moral character. Have each individual complete the form, seal it in the NDSBA envelope 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 three references.

1.	Relationship
2.	Relationship
3.	Relationship

PART D

I certify that all responses are correct and no pertinent information has been omitted. I further certify that I have never been convicted of a felony or any crime an element of which is dishonesty or fraud (except as detailed below).

SIGNED _____ **DATE** _____

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 application fee and all other applicable materials.

Payment: Check _____ VISA _____ MasterCard _____

Account number		Expiration date	
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OFFICE USE ONLY

SUBSTANTIAL EQUIVALENCY

- Form V received
- Holds certificate from SE state
- Fee received
- Principal business place:

STAFF REVIEW

TRADITIONAL RECIPROCITY

- Form V received, verifying certificates in good standing
- Exam passed with then-passing ND grades
 - 7/1/99: 50% min., 6 subs. attempts
 - 7/1/93: 40% min., 6 subs. attempts
 - prior: no min., 5 subs. attempts
- Meets current requirements
- Met ND requirements at time of non-ND issuance
 - Education
 - BA, 30 pre 2000
 - 4 yr. experience
 - 150, BA, 24, 24 as of 1/2000
 - AICPA Ethics Exam (since 1984; Professional Ethics: The AICPA's Comprehensive Course as of 2/3/03)
 - Experience as of 1/2001
- 3 References received
- Fee received

s/ _____

s/ _____

North Dakota State Board of Accountancy

2701 S Columbia Road, Grand Forks ND 58201-6029

Phone 701-775-7100 or 800-532-5904

www.nd.gov/ndsba ndsba@nd.gov

**AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION
AND LICENSURE INFORMATION**

This form is essential to the application you are filing with the Board. Before approval of your application, the Accountancy Board must verify your examination credits and/or certificate and license status. **Please complete the initial portion of this form and then forward it to the appropriate Board of Accountancy where credits and/or status were established.** That Board, in turn, will complete the remainder of this form (Sections A-D) and return it to this agency. You are advised to check with that Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.

To be completed by the Applicant – PLEASE TYPE OR PRINT LEGIBLY

Mr., Ms., Mrs.

Last Name	First Name	Middle Initial	Maiden Name
Current Mailing Address			(Certificate Number if Applicable)
City	State	Zip	
Telephone: where you can be reached during normal business hours		Date of Birth	Social Security Number

I hereby request and authorize that _____ Board of Accountancy provide any and all pertinent information requested in this form to the Board of Accountancy in the State of North Dakota to complete an application filed with the agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

Applicant Signature	Date Signed
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Sections A thru D are to be completed by the Board of Accountancy only

SECTION A: VERIFICATION OF EXAMINATION CREDITS

The following are grades awarded on the Uniform CPA examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. (Please use Section (D) of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA exam was used; or if there is any reason why grades should not be accepted). (If separate sheet is attached, please affix official signature and Board Seal.)

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

DATE OF EXAMINATION	I.D. NUMBER	AUDITING, AUD	Law, LPR, BEC	Theory, ARE, FAR	Practice, ARE, REG

- Was the applicant ever denied admission to the exam? ____ Yes ____ No
If yes, please use Section (D) of this form to explain
- If the applicant hasn't completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (Use Section (D) to explain.) ____ Yes ____ No
- Number of subjects with which candidate is credited, if any. ____ # ____ N/A
- Date credits/or grades expire, if any. _____

SECTION B: CERTIFICATE/LICENSURE (Permit) STATUS

Certificate As A Certified Public Accountant:

1. The applicant holds an original/reciprocal (mark out one) CPA certificate number _____ dated _____ which is in good standing unless otherwise noted in Section (D) of this form.

2. The individual has completed an Ethics Examination. _____ Yes _____ No _____ N/A

Exam prepared and graded by: _____ Board _____ AICPA _____ Other

License/Permit to Practice Public Accounting:

(If licensing is the responsibility of another agency, please forward and request completion of applicable sections.)

3. The applicant holds a license/permit from this Board for the period ending _____ and is currently in good standing in this State (Please note any exceptions to the above statements in Section (D) of this form).

4. If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:

License/Permit not required _____

Pay appropriate fees and /or post bonds _____

Complete acceptable accounting/auditing experience _____

Complete continuing professional education requirements _____

Other: (Please specify) _____

SECTION C: ADDITIONAL INFORMATION REQUESTED

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED

(Official Seal and Signature must be affixed to attached sheets if need to respond to this inquiry.)

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

OFFICIAL
BOARD
SEAL

Board/Agency

Official Signature

Title

Date

Second Official Signature (if necessary)

Upon completion of this form, please return in a Board sealed envelope.

REFERENCE FORM

North Dakota State Board of Accountancy
2701 S Columbia Road
Grand Forks ND 58201-6029

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 _____

Business _____

Address _____

Position/Occupation _____

Signature _____ Date _____

North Dakota State Board of Accountancy

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 www.nd.gov/ndsba ndsba@nd.gov

Certificate of Experience**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.

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	_____ Middle name	_____ Last name	_____ Social Security Number
_____ Address	_____ City	_____ State	_____ Zip
			_____ Phone number

Section B - Employment information

_____ Employer name	_____ Position held		
_____ Address	_____ City	_____ State	_____ Zip
			_____ Phone number
_____ Name of supervisor			
_____ Firm name (if different from above)			
_____ Address	_____ City	_____ State	_____ Zip
			_____ Phone number

Describe the work you performed in this position:

Check the type of employer: public accounting industry government 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 work hours you spent involved in all other activities, such as classroom training, administrative work, etc. _____

Signature:

I certify that all of the above information is accurate and complete.
 I authorize the Board to obtain verification from the supervisor / verifier listed above.

Signature

Date

Send this form to your supervisor / verifier.

Section C – signature of supervisor / verifier:

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

_____ Signature	_____ Name	_____ Date	_____ Relationship to the applicant
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Mail this form to NDSBA, 2701 S Columbia Rd., Grand Forks ND 58201-6029

(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 with 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.