Indiana Professional Licensing Agency

Indiana Board of Accountancy

INDIANA BOARD OF ACCOUNTANCY

OBTAINING A RECIPROCAL LICENSE

*From a **Non**-substantially Equivalent US Jurisdiction*

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NOTICE: This packet incorporates the most recent revisions of statutes and administrative rules governing the accountancy profession, as of January 1, 2013. Note that the statutes and rules incorporated in the packet are not an official version of the Indiana Code. It is distributed as a general guide to individuals in the accountancy profession regulated by the Indiana Board of Accountancy and the Indiana Professional Licensing Agency. It is not intended to be offered as legal advice, and it may contain typographical errors. The Indiana Board of Accountancy and the Indiana Professional Licensing Agency are prohibited from providing legal advice on issues contained herein. For legal advice, please consult an attorney. To obtain official copies of the Indiana Code or Indiana Administrative Code, contact your nearest public library or visit the website of the Indiana General Assembly at www.in.gov/legislative.

REV2/26/2012

Instructions

The packet has been prepared for you if you want to obtain a CPA License in the State of Indiana and currently hold an Active License in a Non-substantially Equivalent State.

The following are Non-substantially Equivalent States/Territories that should utilize this packet.

States	***Not Equivalent States/Territories***	**Territories**
California	New Hampshire	Virgin Islands
Colorado	Vermont	

The following states/territories are substantially equivalent states and cannot use this packet to obtain a license in the State of Indiana.

You will need to download the Packet "*Obtaining a Reciprocal License from a Substantially Equivalent State/Territory*".

States		***Substantially Equivalent Jurisdiction***			**Territories**
Alabama (Two Tier State)*	Idaho	Michigan	New York	South Dakota	Guam
Alaska	Illinois (Two Tier State)*	Minnesota	North Carolina	Tennessee	Puerto Rico
Arizona	Iowa	Mississippi	North Dakota	Texas	Commonwealth of the Northern Mariana Islands
Arkansas	Kansas (Two Tier State)*	Missouri	Ohio	Utah	
Connecticut	Kentucky	Montana (Two Tier State)*	Oklahoma	Virginia	
Delaware	Louisiana	Nebraska (Two Tier State)*	Oregon	Washington	
Florida	Maine	Nevada	Pennsylvania	West Virginia	
Georgia	Maryland	New Jersey	Rhode Island	Wisconsin	
Hawaii	Massachusetts	New Mexico	South Carolina	Wyoming	
				District of Columbia	

**Note: Two Tier States may have separate Licenses and Certificates. Indiana REQUIRES the proof of License. Certificates will not be accepted. Holders of Certificates are required to submit Transfer of Grades Application.*

Quick Steps

1. Form you must complete:

   Accountancy Application Part 1 & Part 2 - State Form 49209 - 2 pages (Attached)

   Important Notice: Be sure to fill out ALL questions. If the question does not pertain to your situation, enter "N/A" or "none" to assure your Certificate Application is quickly processed.

2. Letter must be submitted:

   "Letter of Good Standing" must be submitted from the jurisdiction you are already licensed in directly to our office.
   This letter should include the CPA exam grades, and issuance and status of the license.

3. Report /**Letter of Work Experience** of the licensee's work history/activity (in detail) for last 4 years.

4. If licensed more than 4 years previous to the application date, you will be required to submit our **Continuing Professional Education Tracking Worksheet(s)** (Download from our website - Excel or PDF Spreadsheet) and copies of your **Certificates of Completion** of the CPE. *(See Code Section IC 25-2.1-4-4)*

5. Fees:

Application fee:	$75.00
An Issuance Fee (Not due until application materials have been reviewed)	
July 1, 2012 – June 30, 2013	$85.00
July 1, 2013 – June 30, 2014	$60.00
July 1, 2014 – June 30, 2015	$35.00

6. Mail: Completed Forms and fees mailed to:

   Indiana Professional Licensing Agency
   Attn: Indiana Board of Accountancy
   402 West Washington Street, Room W072
   Indianapolis, Indiana 46204-2700

What Happens Next

1. Once you submit your application, a case manager will review your information and the forms that you submitted. If you have failed to complete the forms properly you will be contacted immediately to remedy the problem.

2. Upon receipt of all required information and forms you will be contacted by email as to the status of your CPA application. If you have been approved, you will be informed of the fee requirement and will be instructed to mail your fee to activate the license.

   You will need to mail the fee to:
   Indiana Professional Licensing Agency
   Attn: Indiana Board of Accountancy
   402 West Washington Street, Room W072
   Indianapolis, Indiana 46204-2700

3. When the fee is received, the case manager will process the application, will submit your payment of the fee and will assign your license number.

4. The case manager will contact you by email and notify you with your issuance date and license number.

The license fee schedule is as follows: (Not due until case manager reviews submitted documents)

Licensure/Application Fee Structure ***CPA Certificate of Registration – 3 years***		**Fee**	**Authorization**
A. First year of cycle	(July 1, 2012 – June 30, 2013)	$85.00*	872 IAC 1-1-10(b) (4)
B. Second year of cycle	(July 1, 2013 – June 30, 2014)	$60.00*	872 IAC 1-1-10(c) (1)
C. Third year of cycle	(July 1, 2014 – June 30, 2015)	$35.00*	872 IAC 1-1-10(c) (2)

Question: ***What if I decide to discontinue the practice of accountancy?***
Answer: When you renew your license, you will be asked about renewing active or inactive. **If you do not practice accountancy any longer, you may select inactive and you will not be responsible for completing Continuing Professional Education (CPE) hours.** Active renewal will subject you to the possibility of selection for the Board's audit for continuing education compliance

Question: ***What are the Continuing Professional Education requirements for Indiana?***
Answer: Indiana has a three year CPE cycle. In that three years, licensees are required to complete 120 hours of continuing education. For more information, review the FAQ for CPE on our website: http://www.in.gov/pla/3476.htm

Completing Your Application

- These forms cannot be completed online.
- You may use the **Auto Fill Feature** within this PDF to assure that your information is easy to read. The auto fill feature allows you to click onto the spaces that need filled in and type the information. Once completed, you can print and sign.
- If you choose to download the form and complete, be sure that you print clearly.

Accountancy Application – State Form 49209 – 2 pages

Part 1

You must complete this form in its entirety.

Section – ***General Information***

- ✓ You must select ***"Reciprocity certificate by substantial equivalency"*** (The other options are used for different situations that do not apply to you applying for your CPA License in Indiana)
- ✓ Be sure to insert information in all blank areas. If it does not apply, insert "None" or "N/A"
- ✓ You must have a Social Security number to obtain a license in Indiana.
- ✓ If you have any criminal convictions, you must supply the supporting legal documentations regarding the conviction(s).

Section – ***Applicant Affirmation***

- ✓ Sign and date

Section – ***Authorization for Release of Information***

- ✓ Read in its entirety

Section – ***Affirmation***

- ✓ Sign and date

Part 2

You must complete this form in its entirety.

Insert your full name and social security number

Section – ***Original/Reciprocal CPA License***

- ✓ List all employers, current to past. We have provided you with three sections to add employers. You may add additional sheets, if needed.

Obtaining a Letter of Good Standing

Contact the Board of the US jurisdiction where you currently hold an active CPA License. Request a Letter of Good Standing. The **original** letter/document must be sent directly to the Indiana Board of Accountancy.

California	California State Board of Accountancy	dca.ca.gov/cba
Colorado	Colorado State Board of Accountancy	Colorado.gov/cs
New Hampshire	New Hampshire Board of Accountancy	nh.gov/accountancy
Vermont	Vermont Board of Accountancy	vtprofessionals.org
Virgin Islands	Board of Public Accountancy	dlca.vi.gov

Summary

Submit:

1. Accountancy Application - State Form 49209 – Part 1 and 2
2. Letter of Good Standing
3. Report /Letter of Work Experience
4. Continuing Professional Education Tracking Worksheet(s) *(If applicable)*
5. Certificates of Completion of the CPE *(if applicable)*
6. Application fee

Mail to:

Indiana Professional Licensing Agency
Attn: Indiana Board of Accountancy
402 West Washington Street, Room W072
Indianapolis, Indiana 46204-2700

ACCOUNTANCY APPLICATION PART I

State Form 49209 (R4 / 9-12)
Approved by State Board of Accounts, 2012

INDIANA BOARD OF ACCOUNTANCY
PROFESSIONAL LICENSING AGENCY
402 West Washington Street, Room W072
Indianapolis, Indiana 46204
Telephone: (317) 234-3040
E-mail: pla11@pla.IN.gov

INSTRUCTIONS: Please type or print legibly.

* Your Social Security number is being requested by this state agency in accordance with Indiana Code; disclosure is mandatory, and this record cannot be processed without it.

FOR OFFICE USE ONLY		
Application fee	Date fee paid *(month, day, year)*	Receipt number
License number issued	Date license issued *(month, day, year)*	License obtained by

DO NOT WRITE ABOVE THIS LINE

GENERAL INFORMATION

Type of application *(please check one)*

☐ CPA certificate ☐ Reciprocity certificate ☐ Transfer of grades ☐ Reciprocity certificate by substantial equivalency

Name of applicant (*last, first, middle*)	Social Security number *
Previous names used	
Address (*number and street, city, state, and ZIP code*)	

Date of birth (*month,day, year*)	Home telephone number	Business telephone number	E-mail address
	( )	( )	

Have you ever been convicted of:

A. An act which would constitute a ground for disciplinary sanction under IC 25-1-11-5 ☐ Yes ☐ No

B. A felony that has a direct bearing on your ability to practice competently ☐ Yes ☐ No

If yes, please attach supporting documentation relevant to the conviction.

Date you passed the CPA examination (*month, day, year*)	State in which you passed the examination	Do you have an advanced degree in accounting or business administration? ☐ Yes ☐ No
If yes, name of institution conferring degree	Date degree conferred (*month, day, year*)	Do you hold a license in good standing as a certified public accountant from a state other than Indiana? *If yes, please complete the below table.* ☐ Yes ☐ No

STATE WHERE ISSUED	LICENSE NUMBER	DATE ISSUED (*month, day, year*)

APPLICANT AFFIRMATION

I hereby swear or affirm, under the penalties of perjury, that the statements made in this application are true, complete, and correct.

Signature of applicant	Date signed (*month, day, year*)

AUTHORIZATION FOR RELEASE OF INFORMATION

I hereby authorize, request, and direct any person, firm, officer, corporation, association, organization, or institution to release to the Indiana Professional Licensing Agency, or the Indiana Board of Accountancy, any files, documents, records, or other information pertaining to the undersigned requested by the Agency, or the Board, or any of their authorized representatives, in connection with processing my application for licensure.

I hereby release the aforementioned persons, firms, officers, corporations, associations, organizations, and institutions from any liability with regard to such inspection or furnishing of any such information.

I further authorize the Indiana Professional Licensing Agency or the Indiana Board of Accountancy to disclose to the aforementioned persons, firms, officers, corporations, associations, organizations, and institutions any information, which is material to my application, and I hereby specifically release the Agency, and the Board from any and all liability in connection with such disclosures.

A photostatic copy of this authorization has the same force and effect as the original.

AFFIRMATION

I hereby swear or affirm that I have read the above statements and agree to same.

Signature of applicant	Date signed (*month, day, year*)

ACCOUNTING EXPERIENCE
PART II

Part of State Form 49209 (R4 / 9-12)

NOTE: This page is not required if applying by substantial equivalency.

Name of applicant (*last, first, middle*)	Social Security number *

ORIGINAL / RECIPROCAL CPA LICENSE

Name of employer	
Address of employer (*number and street, city, state, and ZIP code*)	
Telephone number ( )	Dates employed *(month, day, year)* From To
Name of verifying licensee	License number of verifier
Address of verifying licensee (*number and street, city, state, and ZIP code*)	
Telephone number ( )	E-mail address of verifier
Brief job description	

Name of employer	
Address of employer (*number and street, city, state, and ZIP code*)	
Telephone number ( )	Dates employed *(month, day, year)* From To
Name of verifying licensee	License number of verifier
Address of verifying licensee (*number and street, city, state, and ZIP code*)	
Telephone number ( )	E-mail address of verifier
Brief job description	

Name of employer	
Address of employer (*number and street, city, state, and ZIP code*)	
Telephone number ( )	Dates employed *(month, day, year)* From To
Name of verifying licensee	License number of verifier
Address of verifying licensee (*number and street, city, state, and ZIP code*)	
Telephone number ( )	E-mail address of verifier
Brief job description	