Indiana Professional Licensing Agency

Indiana Board of Accountancy

INDIANA BOARD OF ACCOUNTANCY

OBTAINING A RECIPROCAL LICENSE

From a 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.

REV2/26/2013

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 Substantially Equivalent State.

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.*

The following States/Territories are **NOT** Equivalent States and cannot use this process to obtain a license in the State of Indiana.

You will need to download the Packet "*Obtaining a Reciprocal License from a Non-substantially Equivalent State*".

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

Quick Steps

1. Form you must complete:

   Accountancy Application Part 1 - State Form 49209 - 1 page (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 ensure your application is processed quickly.

2. Letter must be submitted: "Letter of Good Standing" must be submitted from the jurisdiction you are already licensed in directly to our office.

3. Fees: Application Fee of $75.00 due at submission of Form AND
   License fee (schedule below) which will be charged upon approval of your paperwork. Do not submit this fee until after you have been approved for a license. The case manager will contact you when this amount is due.

4. Mail: Completed Form and Letter of Good Standing to:

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

The license **fee schedule** is as follows:

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)

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 by email 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 license 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.

4. The case manager will send you a welcome packet by email and notify you with your issuance date and license number.

5. Take a few minutes to review the Board of Accountancy Statutes and Rules Compilation which can be found here: http://www.in.gov/pla/files/IBA.2012_Edition.pdf

6. If you are planning on opening up a business location in Indiana, you will need to obtain a firm permit as well. Please review the “Obtaining Your Indiana Firm Permit” packet for information.

Completing Your Application

- The form 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 Part 1– State Form 49209 – 1 page

Part 1

You must complete this form in its entirety.

Section – ***General Information***

- ✓ You will need to 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

Note: bottom of this page 1 form indicates 1 of 2. You do not need page 2, thus has been omitted from this packet.

AND

A **Letter of Good Standing** must be included when submitting your application. (See following page)

Obtaining a Letter of Good Standing

Contact your current State/Territory 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.

State	Name	Website Link
Alabama	Alabama State Board of Public Accountancy	asbpa.state.al.us
Alaska	Alaska State Board of Public Accountancy	alaska.gov
Arizona	Arizona State Board of Accountancy	www.azaccountancy.gov
Arkansas	Arkansas State Board of Accountancy	www.arkansas.gov
Connecticut	Connecticut State Board of Accountancy	ct.gov/sboa
Delaware	Delaware State Board of Accountancy	delaware.gov/boards/accountancy
District of Columbia	District of Columbia Board of Accountancy	vue.com/dc/accountancy
Florida	Florida Board of Accountancy	myflorida.com/dbpr/cpa
Georgia	Georgia State Board of Accountancy	sos.state.ga.us/plb/accountancy
Hawaii	Professional and Vocational Licensing Division	hawaii.gov
Idaho	Idaho State Board of Accountancy	state.id.us/boa
Illinois	Illinois Department of Financial & Professional Regulation	idfpr.com
Iowa	Iowa Accountancy Examining Board	state.ia.us/iacc
Kansas	Kansas Board of Accountancy	ksboa.org
Kentucky	Kentucky State Board of Accountancy	cpa.ky.gov
Louisiana	State Board of CPAs of Louisiana	cpaboard.state.la.us
Maine	Maine Board of Accountancy	maine.gov
Maryland	Maryland State Board of Public Accountancy	dllr.state.md.us
Massachusetts	Massachusetts Board of Public Accountancy	state.ma.us/reg/boards/pa
Michigan	Michigan Board of Accountancy	michigan.gov
Minnesota	Minnesota State Board of Accountancy	boa.state.mn.us
Mississippi	Mississippi State Board of Public Accountancy	msbpa.state.ms.us
Missouri	Missouri State Board of Accountancy	mo.gov/accountancy.asp
Montana	Montana State Board of Public Accountants	discoveringmontana.com/dli/pac
Nebraska	Nebraska State Board of Public Accountancy	nbpa.ne.gov
Nevada	Nevada State Board of Accountancy	nvaccountancy.com
New Jersey	New Jersey State Board of Accountancy	www.state.nj.us/lps/ca/accountancy
New Mexico	New Mexico State Board of Public Accountancy	rld.state.nm.us
New York	New York State Board for Public Accountancy	op.nysed.gov/prof/cpa
North Carolina	North Carolina State Board of CPA Examiners	nccpaboard.gov
North Dakota	North Dakota State Board of Accountancy	state.nd.us/ndsba
Ohio	Accountancy Board of Ohio	ohio.gov
Oklahoma	Oklahoma Accountancy Board	state.ok.us
Oregon	Oregon State Board of Accountancy	oregon.gov/BOA
Pennsylvania	Pennsylvania State Board of Accountancy	dos.state.pa.us
Rhode Island	Rhode Island Board of Accountancy	dbr.state.ri.us/divisions/accountancy
South Carolina	South Carolina Board of Accountancy	llr.state.sc.us/POL/Accountancy
South Dakota	South Dakota Board of Accountancy	state.sd.us/dcr/accountancy
Tennessee	Tennessee State Board of Accountancy	state.tn.us/commerce/boards/tnsba
Texas	Texas State Board of Public Accountancy	tsbpa.state.tx.
Utah	Utah Board of Accountancy	dopl.utah.gov
Virginia	Virginia Board for Accountancy	boa.virginia.gov
Washington	Washington State Board of Accountancy	cpaboard.wa.gov
West Virginia	West Virginia Board of Accountancy	boa.wv.gov
Wisconsin	Wisconsin Certified Public Accountant	wi.gov
Wyoming	Wyoming Board of Certified Public Accountants	cpaboard.state.wy.us
Guam	Guam Board of Accountancy	guamboa.org

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