



**INDIANA
BOARD OF
ACCOUNTANCY**

OBTAINING YOUR INDIANA CPA LICENSE
First Time Licensees

Contents

Instructions 2

 Quick Steps 2

 Other Documentation..... 2

What Happens Next 3

Frequently Asked Questions Regarding New CPA Applications 4

Completing Your Application 5

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.



Instructions

You should use this packet if you have never held a Certified Public Accountancy License in any US jurisdiction, have successfully completed the CPA exam in Indiana, and want to obtain your first license in the State of Indiana.

NOTE: If you have completed your examinations in a different state, you will need to review the Indiana Transfer of Grades packet, which can be downloaded from our website.

Quick Steps

1. Forms you must complete (Download from our website):
 - ✓ **Accountancy Application Part 1 & Part 2** - State Form 49209 - 2 pages
 - *Important Notice: Be sure to answer ALL questions. If the question does not pertain to your situation, enter "N/A" or "none" to assure your application is processed quickly.*
 - ✓ **Notarized CPA Verification of Experience** – State Form 53888 – 1 page
2. Fee: No fee required during submission of Application.
 - A fee will be required upon acceptance of application, and you will be notified.
 - See *Fee Structure* on page 3 to learn about our fees.
3. Mail: Completed Forms to:

Indiana Professional Licensing Agency

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

Other Documentation

The following will be forwarded to our office by NASBA CPA Examination Services. If your application arrives before we receive your transcript and grades, a customer service representative will contact CPA Exam Services and request the information be mailed to us.

Files will contain:

- ✓ **Examination Application**
- ✓ **Certified Original College/University Transcript**
- ✓ **Transcript Evaluation**
- ✓ **CPA Examination Grades**

If you have any questions regarding your examinations or transcripts contact:

NASBA CPA Examination Services

Toll Free: 1.800.CPA.EXAM
Phone: 615.880.4250
Fax: 615.880.4290, Attn: IN Coordinator
Email: cpaes-in@nasba.org

Mail: Indiana Coordinator
CPA Examination Services
PO Box 198469
Nashville, Tennessee 37219-8469

What Happens Next

1. Once you submit your application, a customer service representative 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 immediately to remedy the problem.
2. Upon receipt of all necessary 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 payment 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 payment is received, the customer service representative will process the application.
4. The customer service representative will send you a welcome packet by email and notify you of 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 more information



*Download the
Board of
Accountancy
Statutes and
Rules
Compilation*



Frequently Asked Questions Regarding New CPA Applications

Question: *How many years of experience do I need to meet the work requirements?*

Answer: Initial issuance – 2 years (*Indiana Code 25-2.1-3-10*)
 Reciprocal – 4 years (*Indiana Code 25-2.1-4-4*)

Question: *Do I have to work directly under a licensed CPA to gain accounting experience?*

Answer: No, but an active CPA must verify experience. (*Indiana Code 25-2.1-3-10*)

Question: *I already mailed my transcripts to NASBA CPA Exam Services; do I need to re-submit them?*

Answer: No, IPLA has your application file from NASBA CPA Exam Services.

Question: *How much is the fee for the issuance of my new license?*

Answer: When you are granted a CPA license, you will be notified via email. The email will include the license fee amount which is pro-rated based on when your license is issued during the license cycle.

The license issuance fee schedule is as follows:

| Licensure/Application Fee Structure | Fee | Authorization |
|--------------------------------------------------------|----------|-----------------------|
| CPA Certificate of Registration – 3 years | | |
| 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: *When will I get my License Card?*

Answer: You will not be mailed a License Card. You may go online to the License Express web page to download a free license card and/or order a certificate.

Question: *When will I need to renew my license?*

| License Renewal Periods | Renewals Begin: | Late Fees Begin |
|--------------------------------------|-----------------|-----------------|
| Licenses have a three (3) year cycle | | |
| July 1, 2012 – expires June 30, 2015 | May 1, 2015 | July 1, 2015 |
| July 1, 2015 – expires June 30, 2018 | May 1, 2018 | July 1, 2018 |
| July 1, 2018 – expires June 30, 2021 | May 1, 2021 | July 1, 2021 |

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 the application 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 & Part 2 – State Form 49209 – 2 pages

Part 1

You must complete this form in its entirety.

- Section – **General Information**
 - ✓ You must select “CPA certificate”
 - ✓ Be sure to insert information in all fields. 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 convictions, you must supply the supporting legal documentation 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, from most recent to least recent. We have provided you with three sections to add employers. You may add additional sheets, if needed.

CPA Verification of Experience Form – State Form 53888 – 1 page

Three different people complete this form.

Section 1 – **You** must complete this portion.

Section 2 – The experience verifier, who must have an **Active CPA License**, completes this information.

Section 3 - **Certification of Notary Public**

- The **Notary** completes “State of” and “County of” and adds their State Seal (Ink stamped preferred).
- The **Active Licensee** that completes Section 2 attests that the Section 2 was completed by them by inserting their name in third blank line and completes Signature of Verifying Licensee Information on fourth line across.
- The **Notary** completes the last line signature, printed name, county of residence, and Commission date.