



# 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](http://www.in.gov/legislative).



## 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.

### Substantially Equivalent Jurisdiction

States					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

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1. Form you must complete (Download from our website):

**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**

**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 customer service representative will contact you when this amount is due.

<b>License Issued</b>		<b>Fee</b>
A. First year of cycle	(July 1, 2012 – June 30, 2013)	\$85.00
B. Second year of cycle	(July 1, 2013 – June 30, 2014)	\$60.00
C. Third year of cycle	(July 1, 2014 – June 30, 2015)	\$35.00

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



## What Happens Next

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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 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 customer service representative 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/2014\\_Compilation.pdf](http://www.in.gov/pla/files/2014_Compilation.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

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