## IOWA ACCOUNTANCY EXAMINING BOARD

Application for Certified Public Accountant (CPA) Certificate by Transfer of Examination Scores from another Jurisdiction

### INSTRUCTIONS TO APPLICANT

 Complete application and file with correct fee to: Iowa Accountancy Examining Board 200 E. Grand, Suite 350 Des Moines, IA 50309

- 2. Attach proof of satisfactory completion of examination in professional ethics.
- 3. One year of accounting experience is required. Please complete page 2 of this form. Experience must be verified by a CPA who holds an active registration in some state and may be gained through more than one employer.
- 4. Attach a certified copy of scores from the transferring jurisdiction.
- 5. Attach an official college transcript.
- 6. Attach evidence of 120 hours of continuing education completed in the three-year period prior to the date of this application if you passed the examination more than three years prior to the date of this application.

Name							
	First	Middle	Last				
I wish my name to appear on my certificate as follows: Examination Pass Date:							
Have you	ever been kno	wn by a name(s) o	other than the on	e shown above (i.e. ı	maiden name)?	Yes No	
If yes, wha	t name(s)						
Address:	Residence	·					
		Stre	eet				
		City	,		State	Zip code	
	Business	Firn	n Name				
		Stre	eet			<del></del>	
		City	<u> </u>		State	Zip code	
Which add	dress do you	prefer for corre	spondence?	Residence	☐ Busine	ss	
Please list	all states in wl	hich you hold a ce	ertificate, license	or permit:			
declared by	y any court of		ction to have com	CPA examination, homitted any fraud? nation.)	ave you been conv	icted of a felony or	
				evoked, suspended l a certificate, license			

## **VERIFICATION OF EXPERIENCE**

- 1. Experience shall include providing any type of service or advice involving the use of accounting, attest (CPA), compilation, management advisory, financial advisory, tax or consulting skills. Experience may be gained through employment in government, industry, academia, or public practice.
- 2. One year of experience shall consist of full or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services outlined above. Experience may be gained in more than one employment situation, including an internship.
- 3. Teaching experience shall be in the employment of an institution of higher education and shall include teaching a minimum of 24 semester hours of accounting courses for which the course participants receive credit on an official transcript. Teaching of noncredit continuing education courses shall not qualify.
- 4. CPAs seeking attest complete attest qualification section of this application.

PERIOD				NAME AND ADDRESS OF EMPLOYER		
FROM TO			0	OR FIRM AND SIGNATURE OF	DESCRIBE YOUR WORK	
МО	YR	MO	YR	VERIFYING LICENSEE		
# OF HOURS				Signature		
				Print Name		
				Cert/License # State		

PERIOD				NAME AND ADDRESS OF EMPLOYER		
FROM TO			0	OR FIRM AND SIGNATURE OF	DESCRIBE YOUR WORK	
МО	YR	MO	YR	VERIFYING LICENSEE		
# OF HOURS				Signature		
				Print Name		
				Cert/License # State		

PERIOD				NAME AND ADDRESS OF EMPLOYER		
FROM TO			0	OR FIRM AND SIGNATURE OF	DESCRIBE YOUR WORK	
МО	YR	MO YR		VERIFYING LICENSEE		
# OF HOURS				Signature		
				Print Name		
				Cert/License # State		

Separate letters verifying employment may be submitted with this form in lieu of original signatures required above.

### APPLICATION FOR ATTEST QUALIFICATION

**6.1(4)** CPAs who are responsible for supervising attest services for a CPA firm or who sign or authorize someone to sign the accountant's report on the financial statements on behalf of a CPA firm shall satisfy the experience or competency requirements established by nationally recognized professional standards that are applicable to the attest services performed and shall, at a minimum, satisfy the experience requirements of rule 193A—6.2(542).

Please have qualifying experience signed by the CPA that attests that you have worked under their supervision and has met the requirements outlined below.

# Pay the attest fee of \$100.00

## QUALIFYING EXPERIENCE

Applicant shall have two years of full-time or part-time equivalent experience that extends over a period of no less than two years and no more than four years and includes no fewer than 4,000 hours, at least 2,000 of which shall be providing attest services under the supervision of one or more CPAs responsible for supervising attest services on behalf of a CPA firm that holds a permit to practice.

#### EXPERIENCE SHALL INCLUDE:

- Experience in applying a variety of AUDITING procedures and techniques to usual and customary financial transactions recorded in accounting records.
- Experience in preparation of AUDIT work papers covering examination of the accounts usually found in accounting records.
- Experience in the planning of the program of AUDIT work including the selection of the procedures to be followed.
- Experience in the preparation of written explanations and comments on the findings of the examination on the content of the accounting records.
- Experience in the preparation and analysis of financial statements together with the explanation and notes thereon.

	PER	RIOD		Number of total hours	Number of attest hours	NAME AND ADDRESS OF EMPLOYER OR FIRM
FR	FROM TO					
МО	YR	MO	YR			

Separate letters verifying employment may be submitted with this application.

I hereby attest that individual named in this application worked under my supervision and has met the requirements outlined above.

Name (please print) signed	Signature	Certificate Number	State	Date

PAYMENT INFORMATION  (This page will be destroyed after processing.)							
Check made payable to: State of Iowa	Initial Registration fee: \$100 Attest \$100						
VISA MASTERCARD DISCOVER (Circle One)	Card Number						
Name of Cardholder	Expiration (Month/Year)/						
Signature of Cardholder	Phone Number () ext						
REQUIRED	FOR PROCESSING						
Date of Birth:/							
Social Security Number							
*Email address:							
(E-mail addresses are no longer public information	on as of July 1, 2013.)						
*Required – will be used to send future courtesy renewal notices*							
Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), lowa Code §§ 261.126(1), 252D.8(1), and 272J.8(1). The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of lowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed bylaw including lowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to lowa Code § 542.4(7), solely for use in a national database of licensees.							
Updated 9-25-2013							
REQUIRED FOR PROCESSING							
All of the above statements made on this form a and belief.	re true and correct to the best of my knowledge						
Signature:							
Date:							