

**STATE OF UTAH**  
**DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING**  
**APPLICATION FOR LICENSURE**  
**CERTIFIED PUBLIC ACCOUNTANT**

**APPLICATION INSTRUCTIONS AND INFORMATION**

**General Statement:** The Utah Division of Occupational and Professional Licensing (DOPL) desires to provide courteous and timely service to all applicants for licensure. To facilitate the application process, **submit a complete application form including all applicable supporting documents and fees.** Failure to submit a complete application and supply all necessary information will delay processing and may result in denial of licensure. The fees are for processing your application and will not be refunded. **Please read all instructions carefully.**

**Address of Record:** The address you provide on this application will be your address of record. All correspondence from DOPL will be sent to that address. You are responsible to directly notify DOPL of any change to your address of record. Do not rely on a forwarding order.

**Social Security Number:** Your social security number is classified as a private record under the Utah Government Records Access and Management Act. It is used by DOPL as an individual identifier. It is also used for child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah Code Ann., which implements 42 U.S.C. 666(a)(13). If an SSN is not provided, the application is incomplete and may be denied.

**SUPPORTING DOCUMENTS AND FEES:**

If you are applying for licensure as a CPA by **education, examination, and experience**, complete the following in addition to submitting a completed application:

1. Submit official documentation of your passing score on the Uniform CPA Examination.

**OR**

Submit a complete "Request for Verification of Examination and License" form (*attached to this application*) if you took the Uniform CPA Examination in another jurisdiction of the United States.

2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Exam.
3. Submit an original letter from DOPL's approved examination provider verifying your passing score on the Utah Law and Rules Examination.
4. Submit an official transcript(s) verifying completion of the educational requirements as set forth in Section R156-26a-302a of the Utah CPA Licensing Act Rules.
5. Submit a complete "Certification of Accounting Experience for Licensure as a CPA" form (*attached to this application*) documenting your completion of the experience requirements as set forth in Section R156-26a-302b of the Utah CPA Licensing Act Rules.
6. Submit an **\$85.00** non-refundable application-processing fee, made payable to "DOPL."

If you are applying for licensure as a CPA by endorsement (current licensure in another state), complete the following in addition to submitting a completed application.

1. Using the “Request for Verification of License” form (*attached to this application*), obtain verification of licensure from a state in which you are currently licensed as a CPA.  
  
Request that the verifying state complete the form and mail or fax it directly to DOPL or return it to you for submission with your application.
2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Exam.
3. Submit documentation of professional experience showing that you have been actively engaged in the lawful practice as a CPA in another state, for not less than 8,000 hours during the 10 years immediately preceding your application for licensure in Utah.
4. Submit an original letter from DOPL’s approved examination provider verifying your passing score on the Utah Law and Rules Examination.
5. Submit an **\$85.00** non-refundable application-processing fee, made payable to “DOPL.”

#### **ADDITIONAL IMPORTANT INFORMATION:**

1. **Utah Law and Rules Exam:** All applicants for licensure must pass the Utah Law and Rules Examination. Applicants must apply directly to PSI Examination Services at [www.psiexams.com](http://www.psiexams.com) or 1-800-733-9267 to register for the law examination.

The following applicable laws and rules are available on the Internet at [www.dopl.utah.gov](http://www.dopl.utah.gov):

- Division of Occupational and Professional Licensing Act
  - General Rules of the Division of Occupational and Professional Licensing
  - Certified Public Accountant Licensing Act
  - Certified Public Accountant Licensing Act Rules
2. **Current Documents:** Applications, statutes, rules, and forms are occasionally changed. Go to [www.dopl.utah.gov](http://www.dopl.utah.gov) to ensure you have the most recent version of these documents.
  3. **Uniform CPA Examination:** Applicants who have not passed the Uniform CPA Examination must apply directly to CPA Examination Services (CPAES) to take the examination. Effective May 14, 2013, to be eligible for the examination, you will be required to complete 135 semester (200 quarter) hours of the education requirement. You will be required to complete 150 semester (225 quarter) hours before you are eligible for your license. The applicant must submit the CPAES application form, the applicable fees, and official transcripts demonstrating the applicant has met the education requirement to: CPA Examination Services, Utah Coordinator, PO Box 198469 or 150 4<sup>th</sup> Avenue N., Ste. 700, Nashville, TN 37219-8469. Candidates can also email CPAES at [cpaes-ut@nasba.org](mailto:cpaes-ut@nasba.org) or call 1-800-CPA-EXAM (8 a.m. – 6 p.m. CDT).
  4. **AICPA Professional Ethics for CPAs Exam:** Applicants for the AICPA Professional Ethics for CPAs Exam can order this self-study course and examination directly from the Utah Association of Certified Public Accountants (UACPA), 220 East Morris Avenue,

Suite 320, Salt Lake City, Utah 84115, (801) 466-8022 or [www.uacpa.org](http://www.uacpa.org).

5. **Examination Fees:** There are separate fees for all examinations. It is the responsibility of the applicant to submit the fees directly to the testing agency.
6. **Accounting Experience:** In accordance with Subsection 58-26a-102(1) of the Utah Certified Public Accounting Licensing Act, “accounting experience” means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.
7. **Professional Experience:** In accordance with Subsection 58-26a-102(11) of the Utah Certified Public Accounting Licensing Act, “professional experience” means experience lawfully obtained while licensed as a certified public accountant in another jurisdiction, recognized by rule, in the practice of public accountancy performed for a client, which includes expression of assurance or opinion, for at least 300 hours collectively in the following areas:
  - (a) applying Generally Accepted Auditing Standards (GAAS) to the usual and customary financial transactions recorded in the accounting records
  - (b) preparing audit working papers in accordance with GAAS covering the examination of the accounts usually found in accounting records
  - (c) planning the audit scope in accordance with GAAS, including the audit program to be followed
  - (d) preparing written explanations and comments on the findings of the examination and on the content of the accounting records
  - (e) preparing and analyzing financial statements in accordance with GAAS
8. **Foreign Trained Applicants:** Foreign trained applicants must have their education and experience evaluated by a foreign evaluator service acceptable to DOPL. Upon completion of the evaluation, the applicant shall submit the findings to DOPL to determine if any additional requirements are needed to become licensed.

To obtain information about foreign evaluation services, contact NASBA (*National Association of State Boards of Accountancy*): [www.nasba.org](http://www.nasba.org); 150 Fourth Ave. North, Suite 700; Nashville, TN 37219; (615) 880-4200.

9. **License Renewal:** All CPA licenses expire September 30 of every even-numbered year. Unlike many other states, Utah’s license renewal schedule **is not** based on the licensee’s date of initial licensure. Under Utah’s renewal system, all licenses in each profession expire as a group on the same day every two years. Therefore, the length of a licensee’s first renewal cycle depends on how far into the current renewal cycle initial licensure was obtained. Each renewal cycle thereafter is for a full two years.

Additionally, the fee paid with this application for licensure is an application-processing fee only. It does not include a renewal fee. Each licensee is responsible to renew licensure **PRIOR** to the expiration date shown on the current license. Approximately two months prior to the expiration date shown on the license, renewal information is disseminated to each licensee’s last address of record, as provided to DOPL.

10. **Continuing Professional Education:** CPA’s are required to complete 80 hours of approved CPE in each two-year period ending with an odd number year (*i.e. January 1, 20012 – December 31, 2013*). In approximately November of each odd-numbered year, CPE reporting forms will be mailed to the licensee for the purpose of reporting completion of qualified CPE courses as a condition of renewal of licensure. The licensee must complete and return the CPE reporting form to DOPL no later than January 31 of each even-numbered year. The licensee is responsible to obtain the form and to report their CPE by the January 31 deadline. Failure to complete or report CPE will result in denial of renewal of the CPA license or action by DOPL to revoke the CPA license. If the initial license term is less than the full two-year CPE reporting period, the CPA is required to complete 10 hours of CPE for each full quarter of licensure during the CPE reporting period.
11. **Registration as a Certified Public Accounting Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice accountancy for your own account (“*moonlighting*”), you must apply for licensure with DOPL as a CPA firm. If needed, a “Certified Public Accountancy Firm” application can be obtained from DOPL’s website: [www.dopl.utah.gov](http://www.dopl.utah.gov)
12. **Peer Review:** All firms, including sole proprietorships, engaged in the practice of public accountancy are required to comply with peer review requirements as found in the Utah CPA Licensing Act Rules.
13. **Updating Address Information:** It is your responsibility to maintain a current address with DOPL. If your address is incorrect, you will not receive renewal notices or other correspondence. Address changes can be made online at [www.dopl.utah.gov](http://www.dopl.utah.gov).
14. **Name Change:** If you have been licensed by DOPL under any other name, please submit documentation of your name change (*i.e. copy of a marriage license or divorce decree*).

15. **Submit Completed Application to:**

<b>By U.S. Mail</b>	Division of Occupational & Professional Licensing P.O. Box 146741 Salt Lake City UT 84114-6741
<b>By Express Mail or In Person</b>	Division of Occupational & Professional Licensing 1 <sup>st</sup> Floor Lobby 160 E 300 S Salt Lake City UT 84111-2305

16. **Telephone Numbers:** (801) 530-6628  
(866) 275-3675 – Toll-free in Utah
17. **Fax Number:** (801) 530-6511

# APPLICATION FOR LICENSURE

## CERTIFIED PUBLIC ACCOUNTANT

<b>***Please list your <u>full legal name</u> as it appears on your driver's license, Social Security Card, etc.***</b>				
Last Name:		First Name:		Middle Name:
Social Security Number:     -     -			Maiden Name:	
I certify under penalty of perjury that:				
<input type="checkbox"/> I am a citizen of the United States and I have a valid US Driver License or US State ID. License/State ID Number: _____ State: __				
<input type="checkbox"/> I am a citizen of the United States currently living outside the United States and do not have a valid US Drivers License or US State ID. Please attach a legible copy of your valid passport or other documentation to verify you are a legal citizen of the United States.				
<input type="checkbox"/> I am a non-citizen of the United States, who is lawfully present in the United States and I have a valid US Drivers License or US State ID. License/State ID Number: _____ State: __				
<input type="checkbox"/> I am a non-citizen of the United States, who is lawfully present in the United States and I do not have a valid US Drivers License or US State ID. Please attach a legible copy of your current and valid government issued document showing evidence of authorization to work in the United States.				
<input type="checkbox"/> I am a foreign national not physically present in the United States.				
Mailing Address:				
City:			State:	ZIP:
<input type="checkbox"/> Male	Date of Birth:	Phone #:	E-Mail:	
<input type="checkbox"/> Female				
List all other licenses, registrations, or certifications issued by any state which you now hold or have ever held in any profession. <i>(Use additional sheets if necessary.)</i>				
Profession:		Issuing State:		
License Number:		License Status:	Issue Date:	
Profession:		Issuing State:		
License Number:		License Status:	Issue Date:	
Profession:		Issuing State:		
License Number:		License Status:	Issue Date:	
Profession:		Issuing State:		
License Number:		License Status:	Issue Date:	

<b>DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY</b>	
License/Certificate Number: _____	
Date License/Certificate Approved: ____/____/____	
Approved By: _____	
Date License/Certificate Denied: ____/____/____	
Denied By: _____	
Reason for Denial/Other Comments: _____	

**AFFIDAVIT and RELEASE AUTHORIZATION**

1. I certify that I am qualified in all respects for the license for which I am applying in this application.
2. I certify that to the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, forgery, misrepresentation, omission of material fact; is truthful, correct, and complete; discloses all material facts regarding the applicant; and that I will update or correct the application as necessary, prior to any action on my application.
3. I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records, or information of any type reasonably required for the Division of Occupational and Professional Licensing to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.
4. I understand that it is the continuing responsibility of applicants and licensees to read, understand, and apply the requirements contained in all statutes and rules pertaining to the occupation or profession for which I am applying, and that failure to do so may result in civil, administrative, or criminal sanctions.

Signature of Applicant: \_\_\_\_\_ Date of Signature: \_\_\_/\_\_\_/\_\_\_\_\_

**EDUCATION REQUIREMENT** *(Use additional sheets if necessary.)*

Name: \_\_\_\_\_ Dates Attended: \_\_\_/\_\_\_/\_\_\_ To \_\_\_/\_\_\_/\_\_\_

Location: \_\_\_\_\_

Degree Received: \_\_\_\_\_ Date of Graduation \_\_\_/\_\_\_/\_\_\_

Answer “yes” or “no.”

\_\_\_\_\_ I have a baccalaureate degree, 150 semester (225 quarter) hours of professional education, and have completed one year (2,000 hours) of accounting experience.

\_\_\_\_\_ I am applying for licensure by endorsement, am currently licensed in another state, and have completed 4 years (8,000 hours) of professional experience within the immediately preceding 10 years.

**EXAMINATION REQUIREMENT**

AICPA Ethics Exam Scores: \_\_\_\_\_ Date Taken: \_\_\_\_\_

Report your scores for the Uniform CPA Examination. *(Use additional sheets if necessary.)*

Date of Exam	Section ID #	Audit	BEC'LPR	FAR/FARE	REG/ARE

**PROFESSIONAL EXPERIENCE – If Applying for Licensure by Endorsement**

Please provide the following information beginning with the most recent experience. (*Use additional sheets if necessary.*)

**You must also attach a letter from each firm listed verifying the experience documented.**

Firm Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

Dates of Employment: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

Verifying CPA(s): \_\_\_\_\_

Firm Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

Dates of Employment: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

Verifying CPA(s): \_\_\_\_\_

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# CPA QUALIFYING QUESTIONNAIRE

Answer “yes” or “no” for each question. Do not leave any question blank.

1. \_\_\_\_\_ Have you ever applied for or received a license, certificate, permit, or registration to practice in a regulated profession under any name other than the name listed on this application?
2. \_\_\_\_\_ Have you ever been denied the right to sit for a licensure examination?
3. \_\_\_\_\_ Have you ever had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, revoked, reprimanded, or disciplined in any way?
4. \_\_\_\_\_ Have you ever been permitted to resign or surrender your license, certificate, permit, or registration to practice in a regulated profession while under investigation or while action was pending against you by any professional licensing agency or criminal or administrative jurisdiction?
5. \_\_\_\_\_ Are you currently under investigation or is any disciplinary action pending against you now by any licensing agency or governmental agency?
6. \_\_\_\_\_ Is any action pending against you now by either the Federal Drug Enforcement Administration or any state drug enforcement agency?
7. \_\_\_\_\_ If you are licensed in the occupation/profession for which you are applying, would you pose a direct threat to yourself, to your clients, or to the public health, safety, or welfare because of any circumstance or condition?
8. \_\_\_\_\_ Have you ever been declared by any court of competent jurisdiction incompetent by reason of mental defect or disease and not restored?
9. \_\_\_\_\_ Have you ever had a documented case in which you were involved as the abuser in any incident of verbal, physical, mental, or sexual abuse?
10. \_\_\_\_\_ Have you been terminated from a position because of drug use or abuse within the past five (5) years?
11. \_\_\_\_\_ Are you currently using or have you recently (*within 90 days*) used any drugs (*including recreational drugs*) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?
12. \_\_\_\_\_ Have you ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which you have not successfully completed or are not now participating in a supervised drug rehabilitation program, or for which you have not otherwise been successfully rehabilitated?

(Continued on the next page.)

13. \_\_\_\_\_ Do you currently have any criminal action pending?
14. \_\_\_\_\_ Have you pled guilty to, no contest to, entered into a plea in abeyance or been convicted of a misdemeanor in any jurisdiction within the past ten (10) years? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
15. \_\_\_\_\_ Have you ever pled guilty to, no contest to, or been convicted of a felony in any jurisdiction?
16. \_\_\_\_\_ Have you, in the past ten (10) years, been allowed to plea guilty or no contest to any criminal charge that was later dismissed (*i.e. plea in abeyance or deferred sentence*)?
17. \_\_\_\_\_ Have you ever been incarcerated for any reason in any federal, state or county correctional facility or in any correctional facility in any other jurisdiction or on probation/parole in any jurisdiction?



**If you answered “yes” to questions 13, 14, 15, 16, or 17 above, you must submit a complete narrative of the circumstances that occurred for EACH and EVERY conviction, plea in abeyance, and/or deferred sentence. You must also attach copies of all applicable police report(s), court record(s), and probation/parole officer report(s).**

**If you are unable to obtain any of the records required above, you must submit documentation on official letterhead from the police department and/or court indicating that the information is no longer available.**

**If you have formally expunged a criminal record as evidenced by a court order signed by a judge, you do not need to disclose that criminal history. Expungement orders must be sent to the Bureau of Criminal Identification and the FBI to enable the expungement to be completed and the criminal history eliminated from the records.**



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**If you answered “yes” to any of the above questions, enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.**

**A “yes” answer does not necessarily mean you will not be granted a license; however, the Division may request additional documentation if the information submitted is insufficient.**

## CERTIFICATION OF ACCOUNTING EXPERIENCE FOR LICENSURE AS A CPA

*(Applicants for licensure by endorsement – DO NOT complete this form.)*

### PART I: TO BE COMPLETED BY APPLICANT:

Submit a separate form for each firm you have listed on the application. Request that the licensed CPA supervisor complete the form and return it to you for submission with your application.

Applicant's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Answer "yes" or "no."

\_\_\_\_\_ I understand that "Accounting Experience" means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.

### PART II: TO BE COMPLETED BY A LICENSED CPA SUPERVISOR:

Answer "yes" or "no."

\_\_\_\_\_ I hereby attest that the applicant named above was employed during the following periods of time during which the applicant satisfactorily completed a program of accounting experience.

#### Period of Employment:

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ to Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Total Hours: \_\_\_\_\_ Supervisor: \_\_\_\_\_

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ to Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Total Hours: \_\_\_\_\_ Supervisor: \_\_\_\_\_

*(Continued on the next page.)*



Utah Division of Occupational & Professional Licensing  
160 East 300 South, P.O. Box 146741  
Salt Lake City, Utah 84114-6741  
FAX: 801 530-6511

## REQUEST FOR VERIFICATION OF EXAM and LICENSE

(Use this form to verify licensure and/or examination from another state, if applicable.)

### PART 1 - TO BE COMPLETED BY THE APPLICANT:

Complete the first section of the form and submit it to a state in which you are currently licensed as a CPA. Request that the verifying state complete the form and mail or fax it directly to DOPL or return it to you for submission with your application.

Applicant Name: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

I am requesting licensure in the state of Utah as a/an \_\_\_\_\_

I am/have been licensed in your state under the name \_\_\_\_\_

My social security number is \_\_\_\_\_

My date of birth is \_\_\_\_/\_\_\_\_/\_\_\_\_

My license number in your state is/was \_\_\_\_\_

I have enclosed the necessary license verification fee in the amount of \$ \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_

Date of Signature: \_\_\_\_/\_\_\_\_/\_\_\_\_

### PART 2 - TO BE COMPLETED BY THE VERIFYING AGENCY:

Please furnish the information requested, sign and verify the document, and mail or fax it directly to DOPL or place the completed form in a sealed envelope and provide it to the applicant in person or by mail. The applicant will include the verification of licensure with his/her Utah application. Thank you.

Name of Verifying State: \_\_\_\_\_

Name of Licensee (*as it appears in verifying state's records*): \_\_\_\_\_

Classification of License Issued: \_\_\_\_\_

License Number: \_\_\_\_\_ Current Status: \_\_\_\_\_

Original Date of Licensure: \_\_\_\_/\_\_\_\_/\_\_\_\_ Expiration Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

(Continued on the next page.)

Continuously Licensed:

Yes  No, please explain: \_\_\_\_\_

Licensed By:

Exam, Type: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Endorsement: from what state? \_\_\_\_\_

Waiver: \_\_\_\_\_

Examination Scores:

Please indicate the date and score for each time the applicant has taken the examination. This is required for the state of Utah to establish that the applicant has "conditioned" on the examination.

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ AICPA# \_\_\_\_\_ Location: \_\_\_\_\_

Audit \_\_\_\_\_ LPR/BEC \_\_\_\_\_ FARE \_\_\_\_\_ ARE/REG \_\_\_\_\_ Ethics \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ AICPA# \_\_\_\_\_ Location: \_\_\_\_\_

Audit \_\_\_\_\_ LPR/BEC \_\_\_\_\_ FARE \_\_\_\_\_ ARE/REG \_\_\_\_\_ Ethics \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ AICPA# \_\_\_\_\_ Location: \_\_\_\_\_

Audit \_\_\_\_\_ LPR/BEC \_\_\_\_\_ FARE \_\_\_\_\_ ARE/REG \_\_\_\_\_ Ethics \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ AICPA# \_\_\_\_\_ Location: \_\_\_\_\_

Audit \_\_\_\_\_ LPR/BEC \_\_\_\_\_ FARE \_\_\_\_\_ ARE/REG \_\_\_\_\_ Ethics \_\_\_\_\_

Education Required For Licensure: \_\_\_\_\_

Disciplinary Action or Pending Disciplinary Action:

No  Yes, please provide certified copies of all Petitions, Orders, etc.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Agency: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

(SEAL)