



# UTAH DEPARTMENT OF COMMERCE

## Division of Professional Licensing

### Certified Public Accountant

#### APPLICANT INFORMATION

Full Legal Name: \_\_\_\_\_  
First Middle Last

All Previous Legal Names: \_\_\_\_\_

Other DOPL Licenses Held: \_\_\_\_\_

SSN: \_\_\_\_\_ Date of Birth: \_\_\_\_\_ Gender:  Male  Female

Address: \_\_\_\_\_  
Street Address (including Apt/Unit/Ste #) and/or PO Box

City State ZIP Code

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

*Note: All Division notices and communication will be sent to this email*

#### Please Select ONE:

- I am a United States citizen OR a non-citizen of the United States who is lawfully present.  
 I am a foreign national not physically present in the United States.  
 None of the above, please explain: \_\_\_\_\_

#### Driver License or State ID Card:

State of Issue License Number Expiration Date

**NOTE:** If you do not hold a US Driver License or a US State ID, you must present a legible copy of your current and valid government issued document(s) showing evidence of lawful presence in the United States.

#### AFFIDAVIT AND RELEASE

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 all supporting document(s) are true and correct, 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, organizations, governmental agencies, or any others not specifically listed, which are set forth directly or by reference in this application, to release to the Division of Professional Licensing, State of Utah, any files, records, or information of any type reasonably required for the Division 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.
5. I certify that I do not currently pose a direct threat to myself, to my clients, or to the public health, safety or welfare because of any circumstance or condition.
6. I understand that I am responsible to update the Division of any changes relating to my license/certification/registration.

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

## QUALIFYING QUESTIONNAIRE

### Do not leave any question blank.

DOPL may request additional documentation if the information submitted is insufficient.

1.  Yes  No Have you EVER had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, revoked, reprimanded, resigned, or surrendered while under investigation, or otherwise **disciplined in any way**?
2.  Yes  No Do you CURRENTLY have **any criminal action active or pending**?
3.  Yes  No WITHIN THE PAST 10 YEARS, have you pled **guilty** to, **no contest** to, entered into a **plea in abeyance**, or been **convicted of a misdemeanor** in any jurisdiction?
4.  Yes  No Have you EVER pled **guilty** to, **no contest** to, entered into a **plea in abeyance**, or been **convicted of a felony** in any jurisdiction?

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. If you answered "Yes" to questions 2, 3, or 4 you must submit the following for EACH and EVERY incident:

- personal account of the incident
- court record(s)
- police report(s)
- 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.

#### NOTE:

- **DISCLOSE** charges that were later held in abeyance, diverted, reduced, or dismissed.
- **DISCLOSE** motor vehicle offenses such as driving while impaired or intoxicated. But you do not need to disclose minor traffic offenses such as parking or speeding violations.
- You do **not need to disclose** juvenile offenses, unless you were tried as an adult.
- **DISCLOSE** if you are restricted from possession, purchase, transfer, or ownership of a firearm or ammunition (even if your restriction is based on a non-reportable juvenile conviction).
- You do **not need to disclose** legally expunged or sealed criminal history incidents.

For more information, see DOPL's [criminal history FAQs](#).

## PROFESSIONAL LICENSES

List all other licenses, registrations or certifications issued by any state which you now hold or have ever held in any profession. (Use additional sheets if necessary.)

Profession: \_\_\_\_\_ License Number: \_\_\_\_\_

Issuing State: \_\_\_\_\_ License Status: \_\_\_\_\_ Issue Date: \_\_\_\_\_

Profession: \_\_\_\_\_ License Number: \_\_\_\_\_

Issuing State: \_\_\_\_\_ License Status: \_\_\_\_\_ Issue Date: \_\_\_\_\_

If you identified a CPA license above, please answer the following:

- Yes  No After obtaining the license(s) above, have you engaged in at least one year of experience in the jurisdiction where the license was issued?

Note: If you answer yes to the question above, please see the checklist at the end of this application or our website for instructions on applying by endorsement.

# Verification of Experience for Licensure as a CPA

Applicants for Initial Licensure only. Each supervisor must complete a separate form.

## APPLICANT INFORMATION

To be completed by the applicant:

**Full Legal Name:** \_\_\_\_\_  
*First Middle Last*

**Mailing Address:** \_\_\_\_\_  
*Street/PO Box City State/Zip*

## EMPLOYMENT INFORMATION

To be completed by the supervising CPA:

**Name of Employer:** \_\_\_\_\_ **License Number (if applicable):** \_\_\_\_\_

**Name of Supervisor:** \_\_\_\_\_ **License Number:** \_\_\_\_\_

**Employer Address:** \_\_\_\_\_  
*Street/PO Box City State/Zip*

**Telephone Number:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Dates of Supervision:** \_\_\_\_\_ to \_\_\_\_\_  
*MM/DD/YYYY MM/DD/YYYY*

**Was employment continuous?**  Yes  No: *If no, please complete a separate form for each period of employment.*

**Total Hours of Accounting Experience:** \_\_\_\_\_

**Is the applicant still employed?**  Yes  No

**If no, is the applicant re-hirable?**  Yes  No: **Please explain:** \_\_\_\_\_

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 UCA 58-26a and generally accepted by the profession while under the supervision of a licensed certified public accountant.

I certify that the information contained in this verification is truthful, complete and discloses all material facts regarding the applicant. I further certify that the applicant satisfactorily completed a program of accounting experience.

**Signature of Supervisor:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## APPLICATION CHECKLIST AND INSTRUCTIONS

This checklist is for your convenience; you do not need to include it with your application.

**NOTE:** Incomplete applications may be denied.

Your application is classified as a public record and may be available for inspection by the public, except with regard to the release of information which is sub-classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

### ALL APPLICANTS

The following items are required to complete your application:

- \$85.00 non-refundable application processing fee, made payable to "DOPL".
- Supporting documentation for any "yes" answers provided on the "Qualifying Questionnaire". See page 2 of the application for more information
- Pass the Utah CPA Law and Rules Examination. DOPL's testing provider will electronically send the results of your examination directly to DOPL. To register for examinations or find more information about exam requirements, see our [website](#).

### INITIAL LICENSURE

If applying for **Initial Licensure**, *in addition* to the items required for all applicants, you must submit:

- Official documentation of your passing score on the Uniform CPA Examination. If you took the exam in another jurisdiction, an official verification of your license *that includes* exam scores is acceptable.
- Official documentation of your passing the AICPA Professional Ethics for CPAs Exam.
- Verification of Experience for Licensure as a CPA, page 3 of this application. **Note:** Each supervisor must complete a separate form for each period of employment. The total of all forms must equal 2000 hours of accounting experience.
- Official transcripts\* documenting your degree, and any courses required to meet the education requirements set forth in Section R156-26a-302a of the Utah CPA Licensing Act Rules. **Note:** Transcripts are considered "official" when they are sent directly from the school to DOPL or sealed in an envelope bearing the school's stamp/seal on the envelope flap.

\* *Foreign trained applicants should contact NASBA at [www.nasba.org](http://www.nasba.org) for information on obtaining an evaluation of their education. Upon completion of the evaluation, please submit the findings to DOPL with this application to determine if any additional requirements are needed to become licensed.*

### LICENSURE BY ENDORSEMENT

If you are currently licensed as a CPA in another jurisdiction, you may apply for **Licensure by Endorsement**. *In addition* to the items required by All Applicants, complete one of the following:

- If you have been licensed for at least one year, and are in good standing in a jurisdiction designated as equivalent to Utah, submit:
  - o Official verification of that license.
  - o If applicable, documentation of passing an approved ethics exam, such as the AICPA exam, *Please see our website for additional information regarding approved jurisdictions, and if additional documentation is required for your circumstances.*
- If your license is not eligible for endorsement through the above option, you may still be able to use experience gained outside of the state for endorsement. In addition to an official verification, submit documentation of passing the AICPA Professional Ethics Exam AND documentation of one of the following:
  - o Verification of at least 8,000 hours of licensed professional experience as defined in 58-26a-102 (16) within the last 10 years.
  - o If you were licensed in another jurisdiction, prior to 1994, you may provide verification that the education, experience and exams used for licensure were equivalent to the Utah requirements at the time you were originally licensed.

**Note:** *If you are currently licensed, but do not qualify for endorsement through either method outlined above, you may submit all the items required for initial licensure in lieu of the items for licensure by endorsement.*

Submit the above items with your completed application to:

**In person or via express delivery:**  
Division of Professional Licensing  
Heber M Wells Building, 1<sup>st</sup> Floor Lobby  
160 E 300 S  
Salt Lake City, UT 84111

**US Postal Service:**  
Division of Professional Licensing  
PO BOX 146741  
Salt Lake City, UT 84114-6741