



**Secretary of State
Office of Professional Regulation**

**CERTIFIED PUBLIC ACCOUNTANTS
Application Instructions**

Before applying for licensure based on endorsement, review the Board's Statutes and Rules to determine if licensure is required due to mobility. You may qualify for practice privileges in the State of Vermont. Additional information to help you make that determination is also available from the National Association of Boards of Accountancy (NASBA) at www.nasba.org

Endorsement

To qualify to be licensed, an applicant must be licensed or certified in good standing in another jurisdiction in which the standards and qualifications required for regulation in that jurisdiction are substantially equivalent to Vermont's.

1. Complete the online application and pay application fee (**Non-Refundable Processing fee**);
2. Completed Verification of Licensure Standing Form. Applicant completes top portion of form and forwards it to every state in which he or she has been or is currently licensed.
3. All candidates must submit proof of successfully completing a four-hour course of study in Professional Ethics. Your ethics course must be based in either Vermont Law or the AICPA Code of Conduct.

If the licensure requirements in the jurisdiction from which you are applying are NOT substantially equivalent to Vermont's and you have determined that licensure is required, submit the information listed below.

Applying based on **Score Transfer** means you passed the Uniform Certified Public Accountancy Examination or the International Uniform Certified Public Accountant Qualification Examination (IQEX)

(See 26 V.S.A. § 71a and 72b; and Part 5 of the Administrative Rules)

Examination (Score Transfer)

1. Complete the online application and pay application fee (**Non-Refundable Processing fee**);
2. Verification of your successful completion of the Uniform CPA examination or IQEX directly from the jurisdiction in which you took the examination.
3. All candidates must submit proof of successfully completing an eight-hour course of study in Professional Ethics within two years of your completed application (See Rule 5.6).
4. Verification of supervised experience. Your supervisors must complete the "**Accountancy Supervised Experience Form**". You may be asked by your supervisor(s) to provide your portfolio of experience. (See Board Rule 5.9 and 5.10)
5. **Certified Copies of Transcripts** sent directly from your school or college showing evidence of a baccalaureate degree.

Applying for IQEX (International Uniform Certified Public Accountant Qualification Examination)

IQEX is a four-and-a-half-hour examination designed to facilitate the U.S. CPA qualification process for those accounting professionals from other countries whose professional bodies have entered into reciprocity agreements with the U.S. accounting profession.

Detailed information about IQEX eligibility requirements, IQEX application materials and reciprocity agreements are available from NASBA at www.nasba.org

"Firm" means a sole proprietorship, a corporation, a partnership, association, or any other entity that practices public accountancy. Do you plan on practicing public accountancy in Vermont? If yes, the firm or firms with which you are affiliated must be registered. A sole proprietor must apply for a firm registration.

Your application must be complete before it will be sent to the Board for review. All required documents must be received by this Office within six months, or this application will be deemed invalid.

FAST TRACK ENDORSEMENT:

To qualify to be licensed, an applicant must be actively licensed or certified in good standing in another jurisdiction for three or more years preceding this application.

1. Complete the online application and pay application fee (**Non-Refundable Processing fee**);
2. Verification of Licensure form. Provide verification of your most current state of licensure. Verification must show proof of continuous licensure in good standing for 3 years preceding the date of this application; and
3. If applicable, complete and upload the specific VT State Jurisprudence exam answer sheet.

NOTE: Any change of address or other contact information, by an applicant or licensee, must be forwarded to this office no later than thirty (30) days after change occurs.