



Dave Heineman
Governor

STATE OF NEBRASKA
BOARD OF PUBLIC ACCOUNTANCY
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For anyone seeking verification of status before the IRS or other agencies

Please refer to the “Nebraska CPA Status” article below:

Nebraska is two-tiered state. In the first tier, a Certificate Number is issued permanently to the candidate after successful completion of the U.S. Uniform CPA Examination. This person is known as a Certificate Holder in Nebraska and must file an annual registration with our office. Although considered a Certificate Holder, they have no status as a CPA within Nebraska.

After completion of two years of public accounting experience within a CPA firm and/or experience gained in business, government and academia, under the direction of a CPA, a Certificate Holder can file an application for issuance of an Active Permit to Practice that allows them to hold themselves out to the public as a CPA and practice public accountancy. A license number is issued with their Active Permit to Practice. The permit number is separate from their permanent Certificate number and changes every two years upon successful completion of 80 hours of required Continuing Professional Education.*

If an Active Permit Holder decides to forgo their CPE education, they can elect to register with the Board as an Inactive Registrant and are issued a registration number. An Inactive Registrant cannot practice public accountancy within Nebraska.

Active CPAs can be verified on the Board’s website: <http://www.nbpa.ne.gov/search/>

Please keep the following status descriptions in mind:

Certificate Holder:

- *“Passed the CPA Exam” for use on resumes only*
- *Cannot practice public accountancy*
- *Cannot hold out using the title CPA*

Permit Holder:

- *Use the title “CPA” (hold out)*
- *Practice public accountancy*

Inactive registrant:

- *Cannot practice public accountancy*
- *Cannot hold out as a CPA*
- *Must use the disclaimer: “CPA (Inactive Registrant)”*

It should be noted the above article has appeared in the Board’s Annual Letter for several years. For further information refer to the Nebraska Public Accountancy Act Section 1-136(4) and Board regulations Chapter 7 by going to www.nbpa.ne.gov . Things to consider:

- Only active permit holders (CPAs) can hold out and practice public accountancy within Nebraska.
- Inactive registrants cannot practice public accountancy and can only hold out under provisions allowed within Chapter 7 within Nebraska.
- To return to active permit holder status from inactive registrant status 120 hours of approved Continuing Professional Education is required from the previous three years (see Chapter 8.010 or email Jo.Lowe@Nebraska.gov or Heather.Myers@Nebraska.gov for further information).
- A person can practice as a tax preparer before the IRS with no status as an active permit holder (CPA).

If you have any further questions and/or concerns, please contact Dan Sweetwood, Executive Director, or Jo Lowe, Board Administrator, at (402) 471-3595 or at Dan.Sweetwood@Nebraska.gov or Jo.Lowe@Nebraska.gov.

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