

**NEBRASKA BOARD OF PUBLIC ACCOUNTANCY**

P.O. Box 94725, Lincoln, NE 68509-4725  
http://www.nbpa.ne.gov (402) 471-3595

**RECIPROCAL CPA CERTIFICATE APPLICATION**

**FEE: \$200 Applications, if unsuccessful, are subject to a \$100 administrative processing fee.**

**REQUIREMENTS FOR CPA CERTIFICATE BY RECIPROCITY:**

1. You must be a resident of Nebraska or have a place of business or be regularly employed in the state;
2. Your CPA Examination grades for each sitting and the successful completion of the Uniform CPA Examination\* must be verified by the state where your original CPA certificate was issued. **An Authorization for Interstate Exchange of Examination and Licensure Information form must be completed and sent to the jurisdiction where the original CPA certificate was obtained, and then returned to the Nebraska Board.** The authorization form is available on the Board's website under Forms/Applications.
3. If the CPA Exam was successfully completed prior to January 1, 1998, you must have earned a baccalaureate or higher degree from an accredited institution(s) with transcript(s) sent directly from the institution(s); if the CPA Exam is initially taken after January 1, 1998, then you must also show proof of completion of a minimum of 150 semester hours or 225 quarter hours of post-secondary academic credit in subjects in accordance with the Board's Rules & Regulations; or you must verify that you have had four years of public accounting experience in the last ten years in a licensed CPA firm. The "Four in Ten" verification form is attached to this form or available on the Board's website under Forms/Applications.
4. You must be the holder of a certificate as a certified public accountant in full force and effect issued under the laws of any state;

**AND**  
5. You must have completed the AICPA's Professional Ethics self-study examination or other qualifying examination utilized by the Board.

\*Applicants from outside the United States must either successfully pass the CPA examination under the same requirements as an U.S. applicant OR must show verification of successful completion of the IQEX to verify knowledge of U.S. laws of accountancy. Currently, the IQEX examination is only available for Canadian and Australian Chartered Accountants, Australian Certified Practising Accountants, New Zealand Chartered Accountants, and Mexican Contadores Publicos Certificados.

**Please print** in black ink or type your answers to the following questions, initial each page, sign under a notary on the last page, date and return this application with the appropriate fee.

**Legal Name** \_\_\_\_\_ Male OR Female  
First Name Middle Name (No Initials) Last Name (Circle one)

**Social Security #** \_\_\_\_\_ **Maiden Name** \_\_\_\_\_  
(Neb. Rev. Stat. § 43-3340)

**Mailing Address** \_\_\_\_\_  
Street or P.O. Box City State Zip

**Resident Address** \_\_\_\_\_  
Street City State Zip

**Home Phone No.** \_\_\_\_\_ **Date of Birth** \_\_\_\_\_ **Place of Birth** (city and state) \_\_\_\_\_

**Name of present employer** \_\_\_\_\_

**Office Address** \_\_\_\_\_  
Street or P.O. Box City State Zip

**Office Phone No.** \_\_\_\_\_

**Fax No.** \_\_\_\_\_ **Email** \_\_\_\_\_

**Indicate how you meet the residency requirement No. 1 above:**

- I am a resident of Nebraska
- I have a place of business in Nebraska  
Name of Business \_\_\_\_\_ City \_\_\_\_\_
- I am regularly employed, as an employee of the above employer, in Nebraska.

<b>BOARD OFFICE USE ONLY:</b>			01/24
Amt. \$200.00	Code to: 475103	Date Rec'd. ___/___/___	Ck. # _____ Rep't. # _____

- YES  NO Have you been named in a lawsuit or convicted of a felony by any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
- YES  NO Have you been named in a lawsuit or convicted of any crime, an element of which is dishonesty or fraud, by any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
- YES  NO Have you had any application for certification or licensure denied, or any professional or vocational license revoked or suspended, or been subject to other disciplinary action regarding such a license in this state or any other state, or by the United States government? (If yes, please attach a separate page providing details regarding the action taken, by what agency, dates and locations.)
- YES  NO Have you had any violation of a court order? Have you had any civil judgment, or civil penalty an element of which judgment or penalty involves dishonesty, fraud, deceit, or misrepresentation? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
- YES  NO Have you successfully completed an ethics examination?  
 IF YES: Was it prepared by:  AICPA  State Board  Other Date Completed? \_\_\_\_\_

Grade information must be provided by the state which issued the initial CPA certificate on the Authorization for Interstate Exchange of Examination and Licensure Information form. In what state was your initial certificate issued by exam? \_\_\_\_\_  
 Date and number of Certificate \_\_\_\_\_

Date and number of Certificate \_\_\_\_\_

Is your original certificate in good standing?  Yes  No

In what other states do you hold a CPA certificate? (List state and certificate #) \_\_\_\_\_

### EDUCATIONAL QUALIFICATIONS

Section 1-116 of the Public Accountancy Act requires that you must have earned a baccalaureate degree or higher from a college or university accredited by the North Central Association of Colleges and Universities or a similar agency as determined to be acceptable by the board; and you must have completed 150 semester hours, in specific subject areas. **An official transcript(s) MUST be sent directly from each institution attended by the applicant.**

**BACCALAUREATE DEGREE:**

Degree	Name & Location of Institution	Date Degree Conferred

**HIGHER DEGREE(S): (if applicable)**

Degree	Name & Location of Institution	Date Degree Conferred

### COMPLETION OF 150 HOUR EDUCATION REQUIREMENT

**Check the statements that apply to you:**

- I have earned a **graduate** degree (Masters or Doctorate) in accounting from a program that is accredited by the American Assembly of Collegiate Schools of Business (AACSB). You do NOT need to list courses/institutions in the following section. **A transcript showing degree conferment must be sent directly to the Board. Proceed to "Record of Employment" on page 4. If requested, you must produce a college catalog with course descriptions.**
- I have met the 150 semester hour educational requirements by having earned at least a Baccalaureate degree (listed above) and as evidenced by my listing of course work taken to meet the subject requirements in sections A and B on page 3.
- I sat for and passed the CPA Exam prior to Jan. 1, 1998. Proceed to "Record of Employment" on page 4.
- I have had four in the last ten years of experience. The completed verification form is attached to this application. Proceed to "Record of Employment" on page 4.

Please list the course(s) you have taken that meet the subject requirements in each areas.

**Section A. 30 semester or 45 quarter hours in accounting beyond principles of accounting. Subjects to be covered in these hours include:** (Note: If you have an MBA with a concentration in accounting, you only need to list 27 hours.)

	EDUCATIONAL INSTITUTION	COURSE #	COURSE NAME	DATE TAKEN (Month/Year)	# CREDIT HOURS
Financial accounting theory & problems					
Cost & managerial accounting					
Tax preparation & planning					
Auditing					
Information systems					
Governmental and not-for-profit accounting					
<b>Other Accounting Courses</b>					

**B. 36 Semester or 54 quarter hours in general business. Subjects to be covered in these hours include:**

Macroeconomics					
Microeconomics					
Business Law					
Marketing					
Management					
Finance					
Business Communication					
Business Ethics					
Quantitative applications in business					
Principles of Accounting					
<b>Other Business Courses</b>					

**RECORD OF EMPLOYMENT AND OCCUPATION**  
**(List last employer first and only for last ten years)**

EMPLOYER	ADDRESS	NATURE OF EMPLOYMENT	DATES OF EMPLOYMENT

"I hereby make application for a Certified Public Accountant certificate by reciprocity under the laws of the State of Nebraska, and I agree to abide by the decision of the Nebraska State Board of Public Accountancy as to this application.

I AGREE TO CONFORM TO THE RULES AND REGULATIONS OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY, AND, IF ISSUED A NEBRASKA CPA CERTIFICATE, TO BE GOVERNED BY THE LAWS AND RULES OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY.

I hereby certify that the statements made in this application are correct to the best of my knowledge and belief; and that I have not suppressed any information which might have a bearing upon this application. I have read and understand that the fee is **nonrefundable.**" (Please be sure to initial the first three pages.)

Date \_\_\_\_\_ Signature \_\_\_\_\_

STATE OF \_\_\_\_\_

} ss.

COUNTY OF \_\_\_\_\_

Before me, a notary public, in and for the county and state aforesaid, personally appeared \_\_\_\_\_ known to me to be the person named, who, being duly sworn, deposes and says that the signature hereto is his/her own signature.

Given under my hand, this, the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

(Seal)

\_\_\_\_\_  
Notary Public

**IMPORTANT NOTE:** A Nebraska CPA certificate does NOT constitute a permit to practice as a CPA in the state of Nebraska. You must also have an un-expired current active permit to practice.

You cannot hold yourself out to the public as a CPA or practice public accountancy unless you have a Nebraska active permit to practice.

Visit our web site ([www.nbpa.ne.gov](http://www.nbpa.ne.gov)) and download the copies of the Public Accountancy Act and Title 288: Revised and Substituted Rules of the Board. As a Nebraska CPA reciprocal certificate holder, you will be held individually accountable for knowing and following the law and rules.