

# General Instructions

Please type or print all requested information. If the space provided is insufficient please attach a separate sheet. All applications will be placed on the next available Board meeting agenda for approval (the Board typically meets monthly). The CPA Certificate once issued and granted, is the holders to keep indefinitely unless revoked or suspended by the Board. Registration of the Certificate and an individual CPA License are valid for the remainder of the calendar year in which they are granted (Jan. 1-Dec. 31).

## 1. Application type

This form is a multi-purpose form which may be used to apply for a Connecticut CPA Certificate, either an initial or a reciprocal, and at the same time apply for the Certificate to be registered or for a Connecticut Individual CPA License. Please check the appropriate block (check only one block).

**An initial CPA Certificate may be applied for when an applicant has met the Education, Exam, Experience, Ethics and Good Character requirements.**

**-Application for Initial CPA Certificate only:** By meeting the requirements and with payment of a \$150.00 fee a Connecticut CPA Certificate may be granted by the Board. The CPA Certificate alone does not grant the authority to practice public accountancy.

**-Application for Initial CPA Certificate & Certificate Registration:** By meeting the requirements and with payment of a \$190.00 fee, a Connecticut CPA Certificate may be granted and at the same time the Certificate may be registered, which allows for limited use of the Title Certified Public Accountant and the Initials CPA. A certificate does not grant the authority to practice public accountancy.

**-Application for Initial CPA Certificate & Initial CPA License:** By meeting the requirements and with payment of a \$300.00 fee, a Connecticut CPA Certificate may be granted and the same time an individual CPA License may be issued which grants the unlimited use of the title Certified Public Accountant and the initials CPA as well as being a prerequisite to obtaining the permit to practice public accountancy.

**A Reciprocal CPA Certificate may be applied for when the holder of a certificate in another jurisdiction either meets the initial requirements of Education, Exam, Experience, Ethics and Good Character or has 5 years of experience, in the practice of public accounting within the last 10 years.** *An applicant claiming the five years of experience shall complete only sections 1 thru 7 & section 10 of the form.*

**-Application for a Reciprocal CPA Certificate only:** By meeting the requirements and with payment of a \$150.00 fee a Connecticut CPA Certificate may be granted by the Board. The CPA Certificate alone does not grant the authority to use the title Certified Public Accountant or the initials CPA, and does not grant the authority to practice public accountancy.

**-Application for a Reciprocal CPA Certificate & Certificate Registration:** By meeting the requirements and with payment of a \$190.00 fee, a Connecticut CPA Certificate may be granted and at the same time the Certificate may be registered, which allows for limited use of the Title Certified Public Accountant and the Initials CPA.

**-Application for a Reciprocal CPA Certificate & Initial CPA License:** By meeting the requirements and with payment of a \$300.00 fee, a Connecticut CPA Certificate may be granted and at the same time an individual CPA License may be issued which grants the unlimited use of the title Certified Public Accountant and the initials CPA as well as being a prerequisite to obtaining the permit to practice public accountancy.

Reciprocal Applicants must provide in the space provided the jurisdiction which issued your original certificate and have that jurisdiction verify the status of your original certificate via that jurisdictions form or Connecticut Form SBA-7.

## 2. Applicant's Name, Address, Date of Birth and Last 4 Social Security Number's

Provide your name, as you wish it to appear on your certificate, your complete address, along with your home and work numbers, e-mail address, your date of birth and the last four numbers of your social security numbers. Check the block at the bottom of the section if your CPA Exam records are listed under another name and provide that name.

## 3. Fee

Determine the appropriate fee amount from Section 1 of this form and make Check, Money Order, or Cashier's Check payable to Treasurer State of Connecticut. Mail completed forms to State Board of Accountancy, Payment Center, P.O. Box 150477, Hartford, CT 06115-0477 or for **credit card payments** you will need to download *the separate Credit Card Payment Sheet* that must be submitted along with this form to the address provided on the separate payment sheet. The separate *Credit Card Payment Sheet* can be found on our web-site, under forms.

## 4. Other Jurisdictions

Provide other jurisdictions in which you have applied for or hold a CPA Certificate or Licenses. Check the appropriate block for all jurisdictions in which you have applied for or hold a CPA Certificate or Licenses.

## 5. Good Character

Have you ever been convicted of a felony? Answer the question yes or no by checking the appropriate box. If yes, please attach an explanation. You are required to notify the board if you are ever convicted of a felony.

## 6. AICPA Uniform CPA Exam

Connecticut requires an individual to pass the AICPA Uniform CPA Exam, by sitting for all parts not passed. Passing grades are 75 or better, partial credit for two parts passed by scores of 75 or better with failing scores on the parts not passed of not less than 50.

Check the appropriate block for the jurisdiction in which you passed the AICPA Uniform exam, if you passed the exam in another jurisdiction, provide the name of that jurisdiction and request that jurisdiction report your exam grades to Connecticut via that jurisdictions form or Connecticut Form SBA-7.

## 7. Experience

For an initial CPA Certificate Connecticut requires three years (*two years for applicants who take the CPA Exam for the first time after January 1, 2000*) of full-time, diversified experience, involving the application of generally accepted accounting principles and the application of generally accepted auditing standards, as the result of employment in public accounting or the equivalent in government or industry.

All claimed experience must have been obtained while under the supervision of a U.S. CPA or a Public Accountant licensed in Connecticut.

**Public Accounting Employment:** The Board requires that a minimum of nine months of the three years (*six months of the two years for applicants who take the CPA Exam for the first time after January 1, 2000*) be in the areas of auditing, compilation or review services, with the other 27 months (*18 months for applicants who take the CPA Exam for the first time after January 1, 2000*) composed of the other services performed in and by a public accounting firm, such as financial statement preparation, tax services, management services and bookkeeping services.

**Non-Public Accounting Employment:** For non-public accounting employment to be considered by the Board equivalent to experience obtained in public accounting employment, all three years (*two years for applicants who take the CPA Exam for the first time after January 1, 2000*) must be devoted principally to diverse financial field audits that provide opportunities for the application of generally accepted accounting principles and auditing standards to financial records which culminate in reports. Independence from the management structure must be demonstrated and evidence of diversification must also be shown, that is examination of more than one industry (i.e. manufacturing, banking etc.)

- Check the block which best describes the type of experience claimed, either all public accounting, all non-public accounting or a combination of public & non public.
- Provide the name of the employer(s), the dates of the experience and the amount of time claimed.
- Check the block where indicated if you have a total of 42 semester hours in Accounting and 36 semester in business related subjects, which if verified qualifies the applicant to waive one year of the work experience. Attach a photocopy of your transcript(s).
- Reciprocal applicants only, if you are claiming over 5 years of work experience *under Connecticut's "5 in 10" rule* you need not complete sections 8 & 9, skip to section 10.
- Applicants must have their employer(s) complete Form SBA-12 to verify the work experience.

## 8. Education

Connecticut's education requirement is composed of two parts, a general degree requirement of a bachelors degree from a four year accredited college or University and specific credit hours.

**For applicants who have sat for the CPA Exam prior to January 1, 2000** Connecticut requires 24 semester hours in Accounting, 3 semester hours in Economics, 3 semester hours in Finance, 3 semester hours in Business Law, and 13 semester hours in general business related subjects.

**For applicants who take the CPA Exam for the first time after January 1, 2000, and before May 26, 2007,** Connecticut requires completion of 150 semester hours of college education, which at least 36 semester hours must be in accounting, at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set.

**For applicants who take the CPA Exam for the first time after, May 26, 2007,** Connecticut will require you provide the board with transcripts that will show you have met the completion of 150 semester hours of college education, which at least 36 semester hours must be in accounting, at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set.

- Provide in the space the date your Bachelors degree was awarded, and also provide if the date is later than the date the bachelors degree was awarded the date your completed the specific credit hour education.
- If you passed the AICPA Uniform CPA Exam in another jurisdiction you must have your college or university send an official copy of your college transcripts to the Board. Check the appropriate block at the bottom of the section indicating transcripts will be forwarded, as required.
- If you have passed the AICPA Uniform CPA Exam in Connecticut and have met the Educational requirement after May 26, 2007 you will be required to send an official copy of your college transcripts to the board. Check the appropriate block at the bottom of the section indicating transcripts will be forwarded, as required.

## 9. Ethics Course & Exam

Connecticut requires the completion and passage of the AICPA Professional Ethics for CPAs self study course. A score of 90% or higher is required. Provide the date you completed the course and exam and check the appropriate block.

## 10. Sign & Date

Review the form for completeness and sign and date.



# CPA CERTIFICATE APPLICATION

Office of the Secretary of the State  
Connecticut State Board of Accountancy  
Form SBA-11 (Rev. 08/14)

For Board use only!

Check No. \_\_\_\_\_ CC# \_\_\_\_\_

Transaction Date \_\_\_\_\_

Amount Received \_\_\_\_\_

### 1. APPLICATION TYPE (check only one appropriate box)

- Initial CPA Certificate only (\$150.00)
- Initial CPA Certificate & Certificate Registration (\$190.00)
- Initial CPA Certificate & Initial CPA License (\$300.00)
- Reciprocal CPA Certificate only (\$150.00)
- Reciprocal CPA Certificate & Certificate Registration (\$190.00)
- Reciprocal CPA Certificate & Initial CPA License (\$300.00)

**Reciprocal applicants only!** Please provide below the jurisdiction which issued your original certificate and have that jurisdiction verify the status of that certificate by their form or Connecticut's Form SBA-7.

*\*Personal Data collected is regulated by section 3-77-24 of the Secretary of State Regulations*

*\*The board may provide "an encrypted number" belonging to NASBA, provided that the numbers are solely used by NASBA for inclusion in a national database of licensees, the numbers are submitted in an encrypted format or through such alternative means as will assure the confidentiality of the numbers, and NASBA maintains the confidentiality of the numbers an agrees not to disseminate the numbers, and NASBA maintains the confidentiality of the numbers and agrees not to disseminate the numbers to any other person or entity. It is mandatory that date of birth and last four Social Security #'s are submitted as required by 42 U.S.C.A. §666(a)(13)*

Original Certificate issued by: \_\_\_\_\_

### 2. APPLICANT' NAME AS YOU WISH IT TO APPEAR ON YOUR CERTIFICATE

First	Middle	Last
Address 1 ( *If using business address please list business name)		
Address 2		
City	State	Zip Code

Disclosure of last four SS# and date of birth is mandatory as required by 42 U.S.C.A. §666(a)(13)

Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_

Last Four Numbers of Social Security \_\_\_\_\_

Home Ph No. (     )     -

Work Ph No. (     )     -

Email address: \_\_\_\_\_

Full name: \_\_\_\_\_

Check this block if your CPA Exam records are listed under another name and provide that name below:

Other name: \_\_\_\_\_

**3. FEE:**  Check enclosed: Mail completed forms to State Board of Accountancy, Payment Center, P.O. Box 150477, Hartford, CT 06115-0477 accompanied the required made payable to the Treasurer State of Connecticut for checks, Money Orders, or Cashier's Checks.  For credit card payments you will need to download the separate **Credit Card Payment Sheet** that must be submitted along with this form to the address provided on the separate payment sheet. The separate **Credit Card Payment Sheet** can be found on our web-site, under forms. **\*Checks will be processed upon receipt, however please note: applications will not be processed or approved until all materials have been received and reviewed.**

### 4. Provide the other Jurisdictions in which you have applied for or hold a CPA certificate or license: (check all that apply)

- |                                       |                                   |                                      |  |  |                                       |   |   |
|---------------------------------------|-----------------------------------|--------------------------------------|--|--|---------------------------------------|---|---|
| <input type="checkbox"/> Alabama      | <input type="checkbox"/> Alaska   | <input type="checkbox"/> Arizona     | <input type="checkbox"/> Arkansas      | <input type="checkbox"/> California    | <input type="checkbox"/> Colorado     | <input type="checkbox"/> Delaware       | <input type="checkbox"/> Florida        |
| <input type="checkbox"/> Georgia      | <input type="checkbox"/> Hawaii   | <input type="checkbox"/> Idaho       | <input type="checkbox"/> Illinois      | <input type="checkbox"/> Indiana       | <input type="checkbox"/> Iowa         | <input type="checkbox"/> Kansas         | <input type="checkbox"/> Kentucky       |
| <input type="checkbox"/> Louisiana    | <input type="checkbox"/> Maine    | <input type="checkbox"/> Maryland    | <input type="checkbox"/> Massachusetts | <input type="checkbox"/> Michigan      | <input type="checkbox"/> Minnesota    | <input type="checkbox"/> Mississippi    | <input type="checkbox"/> Missouri       |
| <input type="checkbox"/> Montana      | <input type="checkbox"/> Nebraska | <input type="checkbox"/> Nevada      | <input type="checkbox"/> New Hampshire | <input type="checkbox"/> New Jersey    | <input type="checkbox"/> New Mexico   | <input type="checkbox"/> New York       | <input type="checkbox"/> North Carolina |
| <input type="checkbox"/> North Dakota | <input type="checkbox"/> Ohio     | <input type="checkbox"/> Oklahoma    | <input type="checkbox"/> Oregon        | <input type="checkbox"/> Pennsylvania  | <input type="checkbox"/> Rhode Island | <input type="checkbox"/> South Carolina | <input type="checkbox"/> South Dakota   |
| <input type="checkbox"/> Tennessee    | <input type="checkbox"/> Texas    | <input type="checkbox"/> Utah        | <input type="checkbox"/> Vermont       | <input type="checkbox"/> Virginia      | <input type="checkbox"/> Washington   | <input type="checkbox"/> West Virginia  | <input type="checkbox"/> Wisconsin      |
| <input type="checkbox"/> Wyoming      | <input type="checkbox"/> Guam     | <input type="checkbox"/> Puerto Rico | <input type="checkbox"/> US Virgin Is. | <input type="checkbox"/> Washington DC |                                       |   |   |

### 5. GOOD CHARACTER (check appropriate box)

Have you ever been convicted of a felony or had a CPA Certificate, license, or permit revoked or suspended?

- No
- Yes (please attach an explanation)

### 6. AICPA UNIFORM CPA EXAM (check the appropriate box)

Passed Exam in Connecticut; grades are on file as a permanent record with the Connecticut Board of Accountancy.  
Exam completion Date: \_\_\_\_\_

Passed the Exam in \_\_\_\_\_, and have requested the grades be reported to the Connecticut Board on their form or via Connecticut Form SBA-7.

**7. EXPERIENCE** (check the appropriate box & provide requested information & Employer(s) must complete Form SBA-12)

Experience claimed is  All Public Accounting  All Non-Public Accounting  A Combination of Public & Non-Public Accounting

Employer	Dates of Experience	Amount of time claimed
_____	___ / ___ / ___ to ___ / ___ / ___	___ yrs ___ mo ___ days
_____	___ / ___ / ___ to ___ / ___ / ___	___ yrs ___ mo ___ days
_____	___ / ___ / ___ to ___ / ___ / ___	___ yrs ___ mo ___ days
_____	___ / ___ / ___ to ___ / ___ / ___	___ yrs ___ mo ___ days

Check this block if you are applying for a waiver of one year of the work experience by advanced education and please attach a photocopy of your transcripts for verification (For candidates who take the CPA Exam prior to the year 2000 Only).

**Note:** Reciprocal applicants only, if you are claiming over 5 years of work experience under Connecticut's "5 in 10" rule you need not complete Sections 8 & 9, skip to Section 10.

**8. EDUCATION** (provide dates & check appropriate box)

Connecticut's education requirement is composed of two parts, a general degree requirement and specific credit hours.

General: Connecticut requires a bachelors degree from a four year accredited College or University.

Date degree was awarded: \_\_\_\_\_

**Specific:** For applicants who have sat for the CPA Exam prior to January 1, 2000 Connecticut requires 24 semester hours in Accounting, 3 semester hours in Economics, 3 semester hours in Finance, 3 semester hours in Business Law and 13 semester hours in general business related subjects.

For applicants who take the CPA Exam for the first time after January 1, 2000, and before May 26, 2007, Connecticut requires completion of 150 semester hours of college education, which at least 36 semester hours must be in accounting, at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set.

For applicants who have qualified to take the CPA Exam after May 26, 2007, Connecticut will require you provide the board with transcripts that will show you have met the complete 150 semester hours of college education, which at least 36 semester hours must be in accounting, at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set.

Date the specific education was completed: \_\_\_\_\_

I have asked that my transcripts be forwarded to the Board, as required.

**9. ETHICS COURSE & EXAM** (provide date & check appropriate box)

Connecticut requires the completion and passage with a score of 90 or above the AICPA Professional Ethics for CPAs self study course.

AICPA asked to forward certificate of completion.

**10. SIGN & DATE**

\_\_\_\_\_  
Applicant's Signature Date  
I declare under penalty of perjury, under the laws of the State of Connecticut, that all statements contained in this application and any accompanying documents is true and correct, with full knowledge that all statements made in this application are subject to investigation and that any false or dishonest answer to any question may be grounds for denial or subsequent revocation of license

For Board Use Only:

Certificate No. \_\_\_\_\_

License No. \_\_\_\_\_ Date Issued: \_\_\_\_\_