

STATE OF KANSAS
BOARD OF ACCOUNTANCY
LONDON STATE OFFICE BUILDING
900 SW JACKSON STREET, SUITE 556S
TOPEKA, KS 66612-1239
(785/296-2162)

INSTRUCTIONS FOR COMPLETING APPLICATION FOR CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE
BY RECIPROCITY

Kansas Statutes Annotated 1-307 provides that an individual may obtain both a certificate and a permit to practice who is deemed to be substantially equivalent to the CPA requirements of Kansas. Such an application may be made through NASBA's Qualification Service, or through the Board. If you are applying through the Board, please complete the attached form pursuant to the following instructions.

K.S.A. 1-307 reads, in part:

1-307. Waiver of examination; conditions; requirements. (a) The board, in its discretion, may waive the examination of and may issue a certificate to a holder of a certificate as "certified public accountant" issued under the laws of any state upon a showing that:

(1) The applicant passed the examination required for issuance of the applicant's certificate with grades that would have been passing grades at that time in this state; and

(2) the applicant (A) meets all current requirements in this state for the issuance of a certificate at the time application is made, (B) at the time of the issuance of the applicant's certificate in the other state, met all such requirements then applicable in this state or, (C) had four years' experience of the type described in subsection (a) of K.S.A. 1-302b, and amendments thereto, after passing the examination upon which the applicant's certificate was based and within the 10 years immediately preceding the application.

To apply for a CPA certificate by reciprocity, and you are not using NASBA's qualification service, the following forms are necessary for application:

For Certificate:

1. Application for CPA certificate by Reciprocity
2. Application for Interstate Authorization Exchange Form (this form must indicate that you have satisfactorily completed an ethics exam approved by this Board for certification in your state)
3. New CPA Certificate Holder Oath

For Permit:

1. Application for Initial Permit
2. Experience Form

1. Complete the application for CPA certificate by reciprocity via substantial equivalency, providing all information requested.
2. Complete the top portion of the Authorization for Interstate Exchange of Information form, and send it to the State Board where the original CPA certification was received. You must also send this form to the state in which your principal place of business is located. The form may be reproduced as needed.
3. Attach a check or money order, made payable to the Kansas Board of Accountancy, or provide credit card information, in the amount of \$250. THIS FEE IS NON-REFUNDABLE. If applicant needs a permit (license) to hold out and perform public accounting services as a CPA in Kansas, a separate fee will be required at that time. The permit fee is determined by whether an odd or an even CPA certificate number is assigned.
4. Complete the New CPA Certificate Holder Oath. Your signature needs to be witnessed by another CPA. The CPA does not need to be a licensed CPA nor a CPA certificate holder in Kansas.
5. Complete the Application for an Initial Permit to Practice as a CPA if you will be practicing public accounting. The Certificate of Experience form will need to be completed for verification of experience as well. You will be notified of the appropriate permit fee when a certificate number is assigned.
6. APPLICATIONS PENDING FOR MORE THAN 120 DAYS FROM DATE OF RECEIPT WILL BE CANCELLED AND ALL FEES FORFEITED.

PRINT OR TYPE

**APPLICATION FOR KANSAS CERTIFIED PUBLIC ACCOUNTANT
CERTIFICATE BY RECIPROCITY FROM ANOTHER STATE**

For Statistical Purposes Only:

Date of Birth: _____
Sex: _____ Race: _____

1. FULL NAME (Indicate if different when certified): _____
(If name change has occurred, please submit a copy of the legal documentation verifying name change.)

NAME CERTIFICATE TO BE ISSUED UNDER (If different than above): _____

SOCIAL SECURITY NUMBER _____

PURSUANT TO 5 U.S.C. 552a, THE KANSAS BOARD OF ACCOUNTANCY ADVISES YOU THAT SOCIAL SECURITY NUMBERS PROVIDED TO THE BOARD, PURSUANT TO K.S.A. 74-148 AND 74-139, MAY BE PROVIDED TO THE KANSAS DEPARTMENT OF REVENUE, UPON REQUEST, OR MAY BE USED FOR CHILD SUPPORT ENFORCEMENT PURPOSES.

2. NAME OF PRESENT EMPLOYER: _____

3. TITLE: _____

4. FULL BUSINESS ADDRESS: _____

5. RESIDENCE ADDRESS: _____
PREFERRED MAILING ADDRESS: BUSINESS RESIDENCE

6. TELEPHONES: RESIDENCE _____ BUSINESS _____ FAX _____

7. ORIGINAL CPA CERTIFICATE NO.: _____ CURRENT PERMIT VALID UNTIL: _____
FROM THE STATE OF: _____ STATE CPA EXAM COMPLETED IN: _____
ISSUED ON DATE OF: _____ OTHER STATES CERTIFIED IN: _____

8. ARE YOU PRESENTLY PERFORMING, OR DO YOU PLAN TO PERFORM, ANY PUBLIC ACCOUNTING SERVICES, EITHER AS AN EMPLOYEE OR AN OWNER, FOR KANSAS CLIENTS? YES NO
IF YES, WHAT TYPE OF SERVICES ARE YOU, OR WILL YOU BE PERFORMING? _____

9. IF ANSWER TO QUESTION 8 IS YES, IS PUBLIC ACCOUNTING YOUR PRINCIPAL OCCUPATION? NA YES NO

10. DO YOU HAVE ONE YEAR OF EXPERIENCE IN PUBLIC ACCOUNTING, GOVERNMENT, INDUSTRY OR ACADEMIA THAT CAN BE VERIFIED BY A LICENSED CPA? YES NO

11. HAVE YOU EVER BEEN CONVICTED OF ANY CRIME, MISDEMEANOR OR FELONY, UNDER THE LAWS OF ANY STATE, OR THE UNITED STATES, OR BEEN THE OBJECT OF ANY CIVIL SUIT BASED UPON ALLEGATIONS OF NEGLIGENCE, INCOMPETENCE, MISCONDUCT, FRAUD OR DECEIT IN THE PRACTICE OF PUBLIC ACCOUNTING, UNDER THE LAWS OF ANY STATE, OR OF THE UNITED STATES? YES NO
(If yes, attach full explanation.)

12. HAVE YOU EVER HAD A CPA CERTIFICATE OR LICENSE TO PRACTICE FROM ANY OTHER STATE CANCELED, REVOKED, SUSPENDED OR VOLUNTARILY SURRENDERED? (IF YES, ATTACH A FULL EXPLANATION.) YES NO

13. HAVE YOU EVER HAD THE RIGHT TO PRACTICE BEFORE THE UNITED STATES TREASURY DEPARTMENT, OR ANY OTHER GOVERNMENT BODY OR AGENCY CANCELED OR REVOKED? (IF YES, ATTACH A FULL EXPLANATION.) YES NO

14. WITHIN THE LAST SEVEN YEARS, HAVE YOU BEEN DELINQUENT IN FILING YOUR TAX RETURNS? YES NO
(IF YES, PLEASE ATTACH A FULL EXPLANATION.)

15. WITHIN THE LAST SEVEN YEARS, HAVE YOU BEEN DELINQUENT IN FILING AND/OR PAYING TAXES COLLECTED ON BEHALF OF OTHERS? (I.E., WITHHOLDING TAXES, SALES TAX, USE TAX, ETC. NOTE: ENTERING INTO A PAYMENT PLAN DOES NOT MEAN YOU ARE CURRENT.) (IF YES, PLEASE ATTACH A FULL EXPLANATION.) NA YES NO

16. HAVE YOU ATTACHED THE REQUIRED NON-REFUNDABLE FEE OF \$250? YES NO
(If not, your application will be returned.)

Credit Card: VISA MASTERCARD AMERICAN EXPRESS DISCOVER CREDIT CARD # _____
EXP. DATE (MO/YR) _____
CARDHOLDER'S SIGNATURE _____
NOTE: IF USING A BUSINESS CREDIT CARD, PLEASE PROVIDE THE VERIFICATION CODE FOUND ON THE BACK OF THE CREDIT CARD. _____

I hereby certify that the foregoing statements provided by me are true and correct to the best of my knowledge, and that I have not omitted or suppressed any information which might have an affect on my application. I also certify that I have read and understand the Kansas Statutes and the Kansas Board's Regulations, including the Code of Professional Ethical Conduct, and agree to comply with same if my application for a Kansas CPA certificate is approved.

DATE _____ SIGNATURE _____