Indiana Professional Licensing Agency

INDIANA BOARD OF ACCOUNTANCY

OBTAINING YOUR INDIANA CPA LICENSE

First Time Licensees

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NOTICE: This packet incorporates the most recent revisions of statutes and administrative rules governing the accountancy profession, as of January 1, 2013. Note that the statutes and rules incorporated in the packet are not an official version of the Indiana Code. It is distributed as a general guide to individuals in the accountancy profession regulated by the Indiana Board of Accountancy and the Indiana Professional Licensing Agency. It is not intended to be offered as legal advice, and it may contain typographical errors. The Indiana Board of Accountancy and the Indiana Professional Licensing Agency are prohibited from providing legal advice on issues contained herein. For legal advice, please consult an attorney. To obtain official copies of the Indiana Code or Indiana Administrative Code, contact your nearest public library or visit the website of the Indiana General Assembly at www.in.gov/legislative.

REV4/2/2013

Indiana Professional Licensing Agency

Instructions

You should use this packet if you have never held a Certified Public Accountancy License in any US jurisdiction, have successfully completed the CPA exam in Indiana, and want to obtain your first license in the State of Indiana.

NOTE: If you have completed your examinations in a different state, you will need to review the Indiana Transfer of Grades packet, which can be downloaded from our website.

Quick Steps

1. Forms you must complete:
   - ✓ **Accountancy Application Part 1 & Part 2** - State Form 49209 - 2 pages
     - *Important Notice: Be sure to answer ALL questions. If the question does not pertain to your situation, enter "N/A" or "none" to assure your application is processed quickly*.
   - ✓ **Notarized CPA Verification of Experience** – State Form 53888 – 1 page
2. Fee: No fee required during submission of Application.
   - A fee will be required upon acceptance of application, and you will be notified.
   - See *Fee Structure* on page 3 to learn about our fees.
3. Mail: Completed Forms to:

   Indiana Professional Licensing Agency
   Attn: Indiana Board of Accountancy
   402 West Washington Street, Room W072
   Indianapolis, Indiana 46204-2700

Other Documentation

The following will be forwarded to our office by NASBA CPA Examination Services. If your application arrives before we receive your transcript and grades, a case manager will contact CPA Exam Services and request the information be mailed to us.

Files will contain:

- ✓ **Examination Application**
- ✓ **Certified Original College/University Transcript**
- ✓ **Transcript Evaluation**
- ✓ **CPA Examination Grades**

If you have any questions regarding your examinations or transcripts contact:

NASBA CPA Examination Services

Toll Free:	1.800.CPA.EXAM	Mail:	Indiana Coordinator
Phone:	615.880.4250		CPA Examination Services
Fax:	615.880.4290, Attn: IN Coordinator		PO Box 198469
Email:	cpaes-in@nasba.org		Nashville, Tennessee 37219-8469

Indiana Professional Licensing Agency

What Happens Next

1. Once you submit your application, a case manager will review your information and the forms that you submitted. If you have failed to complete the forms properly, you will be contacted by email immediately to remedy the problem.

2. Upon receipt of all necessary information and forms, you will be contacted by email as to the status of your CPA application. If you have been approved, you will be informed of the fee requirement and will be instructed to mail your payment to activate the license.

   You will need to mail the fee to:

   Indiana Professional Licensing Agency
   Attn: Indiana Board of Accountancy
   402 West Washington Street, Room W072
   Indianapolis, Indiana 46204-2700

3. When payment is received, the case manager will process the application.

4. The case manager will send you a welcome packet by email and notify you of your issuance date and license number.

5. Take a few minutes to review the Board of Accountancy Statutes and Rules Compilation which can be found here:
   http://www.in.gov/pla/files/IBA.2012_Edition.pdf

6. If you are planning on opening up a business location in Indiana, you will need to obtain a firm permit as well. Please review the “Obtaining Your Indiana Firm Permit” packet for more information

Download the Board of Accountancy Statues and Rules Compilication

Indiana Professional Licensing Agency

Frequently Asked Questions Regarding New CPA Applications

Question: ***How many years of experience do I need to meet the work requirements?***
Answer: Initial issuance – 2 years (*Indiana Code 25-2.1-3-10)*
Reciprocal – 4 years (*Indiana Code 25-2.1-4-4)*

Question: ***Do I have to work directly under a licensed CPA to gain accounting experience?***
Answer: No, but an active CPA must verify experience. *(Indiana Code 25-2.1-3-10)*

Question: ***I already mailed my transcripts to NASBA CPA Exam Services; do I need to re-submit them?***
Answer: No, IPLA has your application file from NASBA CPA Exam Services.

Question: ***How much is the fee for the issuance of my new license?***
Answer: When you are granted a CPA license, you will be notified via email. The email will include the license fee amount which is pro-rated based on when your license is issued during the license cycle.

The license issuance fee schedule is as follows:

Licensure/Application Fee Structure	**Fee**	**Authorization**
CPA Certificate of Registration – 3 years		
A. First year of cycle (July 1, 2012 – June 30, 2013)	$85.00*	872 IAC 1-1-10(b) (4)
B. Second year of cycle (July 1, 2013 – June 30, 2014)	$60.00*	872 IAC 1-1-10(c) (1)
C. Third year of cycle (July 1, 2014 – June 30, 2015)	$35.00*	872 IAC 1-1-10(c) (2)

Question: ***When will I get my License Card?***
Answer: You will not be mailed a License Card. You may go online to the License Express web page to download a free license card and/or order a certificate.

Question: ***When will I need to renew my license?***

License Renewal Periods	**Renewals Begin:**	**Late Fees Begin**
Licenses have a three (3) year cycle		
July 1, 2012 – expires June 30, 2015	May 1, 2015	July 1, 2015
July 1, 2015 – expires June 30, 2018	May 1, 2018	July 1, 2018
July 1, 2018 – expires June 30, 2021	May 1, 2021	July 1, 2021

Question: ***What if I decide to discontinue the practice of accountancy?***
Answer: When you renew your license, you will be asked about renewing active or inactive. **If you do not practice accountancy any longer, you may select inactive and you will not be responsible for completing Continuing Professional Education (CPE) hours.** Active renewal will subject you to the possibility of selection for the Board's audit for continuing education compliance

Question: ***What are the Continuing Professional Education requirements for Indiana?***
Answer: Indiana has a three year CPE cycle. In that three years, licensees are required to complete 120 hours of continuing education. For more information, review the FAQ for CPE on our website: http://www.in.gov/pla/3476.htm

Indiana Professional Licensing Agency

Completing Your Application

- These forms cannot be completed online.
- You may use the **Auto Fill Feature** within this PDF to assure that your information is easy to read. The auto fill feature allows you to click onto the spaces that need filled in and type the information. Once completed, you can print and sign.
- If you choose to download the form and complete, be sure that you print clearly.

Accountancy Application Part 1 & Part 2 – State Form 49209 – 2 pages
Part 1

You must complete this form in its entirety.
Section – ***General Information***
- ✓ You must select "CPA certificate"
- ✓ Be sure to insert information in all fields. If it does not apply, insert "None" or "N/A"
- ✓ You must have a Social Security number to obtain a license in Indiana.
- ✓ If you have any convictions, you must supply the supporting legal documentation regarding the conviction(s).

Section – ***Applicant Affirmation***
- ✓ Sign and date

Section – ***Authorization for Release of Information***
- ✓ Read in its entirety

Section – ***Affirmation***
- ✓ Sign and date

Part 2

You must complete this form in its entirety.
Insert your full name and social security number
Section – ***Original/Reciprocal CPA License***
- ✓ List all employers, from most recent to least recent. We have provided you with three sections to add employers. You may add additional sheets, if needed.

CPA Verification of Experience Form – State Form 53888 – 1 page
Three different people complete this form.

Section 1 – **You** must complete this portion.

Section 2 – The experience verifier, who must have an **Active CPA License,** completes this information.

Section 3 - ***Certification of Notary Public***
- The **Notary** completes "State of" and "County of" and adds their State Seal (Ink stamped preferred).
- The **Active Licensee** that completes Section 2 attests that the Section 2 was completed by them by inserting their name in third blank line and completes Signature of Verifying Licensee Information on fourth line across.
- The **Notary** completes the last line signature, printed name, county of residence, and Commission date.

ACCOUNTANCY APPLICATION PART I

State Form 49209 (R4 / 9-12)
Approved by State Board of Accounts, 2012

INDIANA BOARD OF ACCOUNTANCY
PROFESSIONAL LICENSING AGENCY
402 West Washington Street, Room W072
Indianapolis, Indiana 46204
Telephone: (317) 234-3040
E-mail: pla11@pla.IN.gov

INSTRUCTIONS: Please type or print legibly.

* Your Social Security number is being requested by this state agency in accordance with Indiana Code; disclosure is mandatory, and this record cannot be processed without it.

FOR OFFICE USE ONLY		
Application fee	Date fee paid *(month, day, year)*	Receipt number
License number issued	Date license issued *(month, day, year)*	License obtained by

DO NOT WRITE ABOVE THIS LINE

GENERAL INFORMATION

Type of application *(please check one)*

☐ CPA certificate ☐ Reciprocity certificate ☐ Transfer of grades ☐ Reciprocity certificate by substantial equivalency

Name of applicant (*last, first, middle*)	Social Security number *
Previous names used	
Address (*number and street, city, state, and ZIP code*)	

Date of birth (*month,day, year*)	Home telephone number	Business telephone number	E-mail address
	( )	( )	

Have you ever been convicted of:

A. An act which would constitute a ground for disciplinary sanction under IC 25-1-11-5 ☐ Yes ☐ No

B. A felony that has a direct bearing on your ability to practice competently ☐ Yes ☐ No

If yes, please attach supporting documentation relevant to the conviction.

Date you passed the CPA examination (*month, day, year*)	State in which you passed the examination	Do you have an advanced degree in accounting or business administration? ☐ Yes ☐ No
If yes, name of institution conferring degree	Date degree conferred (*month, day, year*)	Do you hold a license in good standing as a certified public accountant from a state other than Indiana? *If yes, please complete the below table.* ☐ Yes ☐ No

STATE WHERE ISSUED	LICENSE NUMBER	DATE ISSUED (*month, day, year*)

APPLICANT AFFIRMATION

I hereby swear or affirm, under the penalties of perjury, that the statements made in this application are true, complete, and correct.

Signature of applicant	Date signed (*month, day, year*)

AUTHORIZATION FOR RELEASE OF INFORMATION

I hereby authorize, request, and direct any person, firm, officer, corporation, association, organization, or institution to release to the Indiana Professional Licensing Agency, or the Indiana Board of Accountancy, any files, documents, records, or other information pertaining to the undersigned requested by the Agency, or the Board, or any of their authorized representatives, in connection with processing my application for licensure.

I hereby release the aforementioned persons, firms, officers, corporations, associations, organizations, and institutions from any liability with regard to such inspection or furnishing of any such information.

I further authorize the Indiana Professional Licensing Agency or the Indiana Board of Accountancy to disclose to the aforementioned persons, firms, officers, corporations, associations, organizations, and institutions any information, which is material to my application, and I hereby specifically release the Agency, and the Board from any and all liability in connection with such disclosures.

A photostatic copy of this authorization has the same force and effect as the original.

AFFIRMATION

I hereby swear or affirm that I have read the above statements and agree to same.

Signature of applicant	Date signed (*month, day, year*)

ACCOUNTING EXPERIENCE
PART II

Part of State Form 49209 (R4 / 9-12)

NOTE: This page is not required if applying by substantial equivalency.

Name of applicant (*last, first, middle*)	Social Security number *

ORIGINAL / RECIPROCAL CPA LICENSE

Name of employer	
Address of employer (*number and street, city, state, and ZIP code*)	
Telephone number ( )	Dates employed *(month, day, year)* From To
Name of verifying licensee	License number of verifier
Address of verifying licensee (*number and street, city, state, and ZIP code*)	
Telephone number ( )	E-mail address of verifier
Brief job description	

Name of employer	
Address of employer (*number and street, city, state, and ZIP code*)	
Telephone number ( )	Dates employed *(month, day, year)* From To
Name of verifying licensee	License number of verifier
Address of verifying licensee (*number and street, city, state, and ZIP code*)	
Telephone number ( )	E-mail address of verifier
Brief job description	

Name of employer	
Address of employer (*number and street, city, state, and ZIP code*)	
Telephone number ( )	Dates employed *(month, day, year)* From To
Name of verifying licensee	License number of verifier
Address of verifying licensee (*number and street, city, state, and ZIP code*)	
Telephone number ( )	E-mail address of verifier
Brief job description	

CERTIFIED PUBLIC ACCOUNTANT VERIFICATION OF EXPERIENCE

State Form 53888 (4-09)

INDIANA BOARD OF ACCOUNTANCY
PROFESSIONAL LICENSING AGENCY
402 West Washington Street, Room W072
Indianapolis, Indiana 46204
Telephone: (317) 234-3040
Fax: (317) 233-4236
E-mail: pla11@pla.IN.gov
www.pla.in.gov

SECTION I - APPLICANT INFORMATION

The applicant should complete this section, then submit this page to his/her verifying licensee for further completion.

Name of applicant (*last, first, middle, maiden or previous*)	
Name of employer	
Address of employer (*number and street, city, state, and ZIP code*)	
Telephone number of employer ( )	E-mail address of employer
Position of applicant	Dates employed *(month, day, year)* From To

SECTION II - APPLICANT EMPLOYMENT INFORMATION

The verifying licensee should complete this section. Upon completion, please have this page notarized and submit the page directly to the Professional Licensing Agency at the above address. ***If you hold an out of state certificate, please attach a copy of your certificate of registration.***

Name of verifying licensee		E-mail address of verifying licensee	
License number of verifying licensee	State of licensure		
The above named applicant ☐ is ☐ was employed with the above company:	Full time dates *(month, day, year)* From To	Part time dates *(month, day, year)* From To	If part time, annual hours worked

Quality of work

☐ Excellent ☐ Very good ☐ Average ☐ Fair ☐ Below average ☐ Poor

Pursuant to 872 IAC 1-1-8.3 of the Indiana accountancy rules, as the verifier of this applicant's experience you must have direct knowledge of the work performed by the applicant. Please briefly summarize the duties and responsibilities of the above named individual while employed with the company listed above.

FOR OFFICE USE ONLY

CERTIFICATION OF NOTARY PUBLIC

STATE OF _____

COUNTY OF _____

SS:

SEAL

I, _____, being duly sworn on oath, say that I am the above named verifying licensee, that I have personally completed Section II of this form, and that the same is true to the best of my knowledge and belief.

Signature of verifying licensee	Printed name of verifying licensee		Date subscribed and sworn (*month, day, year*)
Signature of notary public	Printed name of notary public	County of residence	Date commission expires (*month, day, year*)