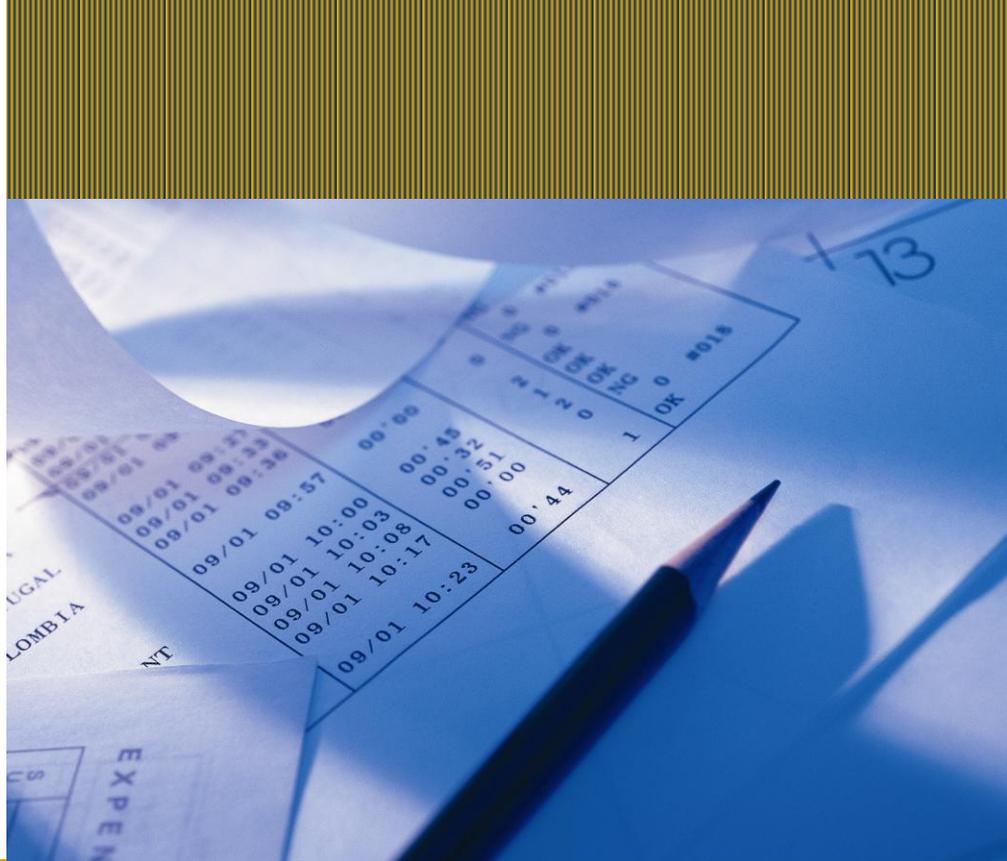




**Indiana
Professional
Licensing
Agency**



INDIANA BOARD OF ACCOUNTANCY

OBTAINING A CPA LICENSE TRANSFER OF GRADES

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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.



Instructions

Please use this packet if you have obtained **education** and **experience** and have passed the **CPA Exam** in another state, but do **not** currently hold a license in that other state. If you currently hold a license in another state, please use the "Obtaining a Reciprocal License" packet.

Quick Steps

1. Forms you must complete:

- ✓ **Certified Original College/University Transcript**
- ✓ **CPA Examination Grades from the state the Exam(s) were taken** (Original Document)
- ✓ **Accountancy Application Part 1 & Part 2** - State Form 49209 - 2 pages
Important Notice: Be sure to fill out ALL questions. If the question does not pertain to your situation, enter "N/A" or "none" to assure your Certificate Application is quickly processed.
- ✓ **Notarized CPA Verification of Experience** – State Form 53888 – 1 page

2. Fee:

Application fee: \$75.00

Issuance fee: See issuance fee structure on page 3.

3. Mail:

Completed Forms to:

Indiana Professional Licensing Agency

Attn: Indiana Board of Accountancy

402 West Washington Street, Room W072

Indianapolis, Indiana 46204-2700



Certified Original College/University Transcript

Contact all your Colleges and Universities and request your transcripts be sent to:

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

CPA Examination Grades

Contact CPA Examination Services

CPA Examination Services

Toll Free: 1.800.CPA.EXAM
Phone: 615.880.4250
Fax: 615.880.4290, Attn: IN Coordinator
Email: cpaes-in@nasba.org

Or go online to:

NASBAstore.org
>Transfer of Grades Link

Request your grades be sent to:

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



What Happens Next

1. You will need the **Indiana Score Transfer Authorization Form** which is available on NASBA's website under Indiana at NASBAstore.org. The grades will be sent directly to our office.
2. Then you will submit your application, and a case manager will review the information. If you have failed to complete the forms properly, you will be contacted by email to remedy the problem. Your application fee will be deposited.
3. Upon receipt of all required information and forms, you will be contacted by email regarding the status of your CPA application. If you have been approved, you will be informed of the license issuance fee requirement and will be instructed to mail your issuance fee to activate the license.

You will need to mail the license issuance fee to:

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

4. When the license issuance fee is received, the case manager will process the application and will assign your license number.
5. The case manager will contact you by email and notify you of your issuance date and license number. You will be sent a *Welcome Packet* which will contain important information for you as an Indiana CPA license holder.
6. 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
7. 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 information.



*Download the
Board of
Accountancy
Statutes and
Rules
Compilation*

Frequently Asked Questions Regarding Transfer of Grades

Question: What forms do I need to complete?

Answer: To apply for a new CPA license you will need to complete and submit the following:
 1. *Accountancy Application Part 1 & 2 Form* (State Form 49209)
 2. *Notarized CPA Verification of Experience Form* (State Form 53888)
 Both of these forms are attached within this packet.

Question: How do I transfer my grades from another state into Indiana?

Answer: You will need the **Indiana Score Transfer Authorization Form** which is available on NASBA's website under Indiana at NASBAstore.org

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*)

Question: Do I have to work directly under a licensed CPA to gain accounting experience?

Answer: No, but an active licensee must verify experience. (*Indiana Code 25-2.1-3-10*)

Question: Is there a license fee due with the application for my new license?

Answer: There is a \$75.00 application fee. If you are granted a CPA license, you will be notified via email. The email will include a letter with the license issuance fee amount.

The license issuance fee schedule is as follows:

	Fee	Authorization
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: 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>

Completing Your Application

- The application cannot be completed online.
- You may use the **Auto Fill Feature** within this PDF to ensure that your information is easy to read. The auto fill feature allows you to click onto the spaces that need to be completed 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 Transfer of Grades
- ✓ Be sure to insert information in all blank areas. 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 documentations 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, current to past. We have provided you with three sections to add employers. You may add additional sheets, if necessary.
- ✓ The far right white column is reserved for the case managers use.

CPA Verification of Experience Form – State Form 53888 – 1 page

Three different people complete this form.

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

Section 2 – The person that has an **Active License** completes this information.

Section 3 - **Certification of Notary Public**

- The **Notary** completes “State of”, “County of”, and add 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) <input type="checkbox"/> CPA certificate <input type="checkbox"/> Reciprocity certificate <input type="checkbox"/> Transfer of grades <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> 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)

