

STATE OF KANSAS  
BOARD OF ACCOUNTANCY  
LANDON 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**

**OPTION 1. MILITARY SERVICE MEMBER, MILITARY SPOUSE, INDIVIDUAL ESTABLISHED OR INTENDS TO  
ESTABLISH RESIDENCY IN KANSAS.**

If you are an applicant for reciprocity that is a military spouse, military service member, or an individual who has established or intends to establish residency in Kansas, as defined by 2021 Substitute for HB 2066; have worked at least one year as a CPA; hold a valid current license in another state, district or territory of the United States with licensure requirements that authorize a similar scope of practice as established by Kansas for licensure as a CPA; and are otherwise qualified, you are required to submit all of the following documents to the Board:

- a. Application for CPA Certificate by Reciprocity
- b. 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). We require this form to be completed by all states in which you hold or have held a CPA certificate, and if applicable, the state from which you passed the exam, if different from the state or states where you have held a CPA certificate.
- c. New CPA Certificate Holder Oath.

If applying for reciprocity under the military service member or military spouse provision, the following will also need to be submitted with the complete application:

- a. Active duty orders reflecting assigned military station in Kansas of the military service member or the military spouse, whichever is applicable, or a copy of an honorable discharge from the military for the military service member or the military spouse, whichever is applicable.

**PLEASE NOTE: YOU ARE REQUIRED TO SUBMIT ALL DOCUMENTS FOR A CERTIFICATE BY RECIPROCITY TO THE BOARD IN A COMPLETE PACKET. INCOMPLETE APPLICATIONS WILL BE RETURNED.**

Complete applications for military spouses and military service members will be processed within 15 days of receipt and applications for other applicants who reside in Kansas or intend to reside in Kansas will be processed within 45 days of receipt.

**Effective July 1, 2024, military spouses will no longer be required to pay any fees associated with the applications. All other information must be submitted, however.**

**OPTION 2. Submission of application for reciprocity under the provisions of K.S.A. 1-307:**

Kansas Statutes Annotated 1-307 provides that an individual may obtain both a certificate and a permit to practice in Kansas.

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 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 of 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; or

(2) the applicant meets the substantial equivalency standard set out in either K.S.A. 1-322(a)(1) or (2), and amendments thereto.

**PLEASE NOTE: YOU ARE REQUIRED TO SUBMIT ALL DOCUMENTS FOR A CERTIFICATE BY RECIPROcity TO THE BOARD IN A COMPLETE PACKET. INCOMPLETE APPLICATIONS WILL BE RETURNED.**

**To apply for a CPA Certificate by Reciprocity, the following forms and transcripts are necessary for application:**

- a. **Application for CPA Certificate by Reciprocity**
- b. **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). We require this form to be completed by all states in which you hold or have held a CPA certificate, and if applicable, the state from which you passed the exam, if different from the state or states where you have held a CPA certificate.
- c. **New CPA Certificate Holder Oath.** Copies of official transcripts from each college or university attended. Foreign transcripts must be evaluated by a foreign evaluator accepted by the Board. The only foreign evaluator that we accept is NASBA <http://www.nasba.org/products/nasbainternationalevaluationservices/>

**FOR BOTH OPTIONS 1 AND 2 ABOVE:**

1. **Complete the application for CPA Certificate by Reciprocity, answering all questions.**
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 and to any other state in which you have or have had a CPA certificate, or from the state where you sat for the exam, if different from the state or states where you have held a CPA certificate. 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.**
4. **Complete the New CPA Certificate Holder Oath.** Your signature needs to be witnessed by another CPA who holds a valid CPA certificate. The CPA does not need to be a licensed CPA nor a CPA certificate holder in Kansas.

**FOR OPTION 2 ONLY:**

5. **Submit copies of official transcripts from all college and universities attended. Foreign transcripts must be evaluated by NASBA <http://www.nasba.org/products/nasbainternationalevaluationservices/>**

**IF YOU ARE APPLYING FOR A PERMIT TO PRACTICE, PLEASE SUBMIT BOTH THE APPLICATION FOR INITIAL PERMIT AND THE EXPERIENCE FORM IN A COMPLETE PACKET. INCOMPLETE APPLICATIONS WILL BE RETURNED. IF YOU ARE APPLYING FOR A CERTIFICATE AND PERMIT SIMULTANEOUSLY, THE PERMIT FEE WILL BE \$165.00. OTHERWISE, PLEASE CONTACT THE BOARD OFFICE.**

1. Complete the **Application for an Initial Permit to Practice** as a CPA.
2. The **Certificate of Experience** form is to be completed for verification of experience.

**ALL APPLICATIONS MUST BE MAILED TO THE BOARD OFFICE. WE DO NOT ACCEPT EMAIL OR FAXED APPLICATIONS. ORIGINAL SIGNATURES REQUIRED USING A PEN WITH BLUE INK WHEN SIGNING THE APPLICATION FORMS.**

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

REQUIRED: DOB _____
OPTIONAL: GENDER _____ RACE _____

1. APPLICANTS APPLYING UNDER OPTION 1 MUST ANSWER A, B, & C. IF NOT USING THIS OPTION, PLEASE CHECK N/A.  N/A

(See accompanying instructions for more information)

A. ARE YOU A CURRENT OR FORMER MILITARY SERVICE MEMBER?  YES  NO

IF YES, PLEASE ATTACH A COPY OF YOUR DD214 OR OTHER PROOF OF MILITARY SERVICE.

B. ARE YOU A MILITARY SPOUSE?  YES  NO

IF YES, PLEASE ATTACH A COPY OF YOUR MARRIAGE CERTIFICATE AND YOUR SPOUSE'S DD214 OR OTHER PROOF OF MILITARY SERVICE.

C. DO YOU INTEND TO ESTABLISH RESIDENCY IN KANSAS, IF YOU DO NOT PRESENTLY LIVE IN KANSAS?  NA  YES  NO

IF SO, WHEN \_\_\_\_\_ WHERE \_\_\_\_\_

ALL APPLICANTS ARE REQUIRED TO ANSWER THE FOLLOWING QUESTIONS:

2. 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 BOARD 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.*

3. NAME OF PRESENT EMPLOYER \_\_\_\_\_

4. TITLE: \_\_\_\_\_

5. FULL BUSINESS ADDRESS: \_\_\_\_\_

6. RESIDENCE ADDRESS: \_\_\_\_\_

7. PREFERRED MAILING ADDRESS:  BUSINESS  RESIDENCE  
PREFERRED EMAIL ADDRESS:  BUSINESS  PERSONAL

8. TELEPHONES: RESIDENCE (OR CELL) \_\_\_\_\_ BUSINESS \_\_\_\_\_

9. 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: \_\_\_\_\_

10. ARE YOU:  
(A) PRESENTLY PERFORMING  YES  NO  
OR  
(B) DO YOU PLAN TO PERFORM  YES  NO

ANY SERVICES AS A CPA (EITHER AS AN EMPLOYEE, AN OWNER, OR A SOLE PRACTITIONER)  YES  NO

IF YES, WHAT TYPE OF SERVICES? \_\_\_\_\_

11. IF ANSWER TO QUESTION #10 IS YES, IS CERTIFIED PUBLIC ACCOUNTANCY YOUR PRINCIPAL OCCUPATION?  NA  YES  NO

IF NO, PLEASE EXPLAIN: \_\_\_\_\_

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

13. HAVE YOU EVER BEEN ACCUSED OR 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 CERTIFIED PUBLIC ACCOUNTANCY, UNDER THE LAWS OF ANY STATE, OR OF THE UNITED STATES? (IF YES, ATTACH A FULL EXPLANATION AND ANY SUPPORTING DOCUMENTATION).  YES  NO

14. 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 AND ANY SUPPORTING DOCUMENTATION.)  YES  NO

15. ARE YOU THE SUBJECT OF AN UNRESOLVED COMPLAINT OR DISCIPLINARY PROCEEDING IN ANOTHER JURISDICTION? (IF YES, ATTACH A FULL EXPLANATION AND ANY SUPPORTING DOCUMENTATION).  YES  NO

16. 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 AND ANY SUPPORTING DOCUMENTATION.)  YES  NO

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

18. WITHIN THE LAST SEVEN YEARS, HAVE YOU HAD ANY TAX LIENS OR TAX WARRANTS ISSUED AGAINST YOU, OR ANY ENTITY FOR WHICH YOU ARE RESPONSIBLE?  YES  NO

19. WITHIN THE LAST SEVEN YEARS, HAVE YOU BEEN DELINQUENT IN FILING TAX RETURNS AND/OR PAYING TAXES COLLECTED ON BEHALF OF OTHERS FOR WHICH YOU WERE RESPONSIBLE? (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 AND ANY SUPPORTING DOCUMENTATION.)  NA  YES  NO

20. HAVE YOU ATTACHED THE REQUIRED NON-REFUNDABLE FEE OF \$250?  YES  NO  
PURSUANT TO K.S.A. 1-206(a) and (b), IF YOUR APPLICATION IS DENIED, YOU MAY BE SUBJECT TO REIMBURSEMENT OF COSTS TO THE BOARD. (NOTE: NO FEE IS REQUIRED FOR MILITARY SPOUSES)

Credit Card: VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> AMERICAN EXPRESS <input type="checkbox"/> DISCOVER <input type="checkbox"/>
CREDIT CARD # _____ EXP. DATE (MO/YR) _____
_____ SECURITY CODE _____
CARDHOLDER'S SIGNATURE _____

*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.*

SIGNATURE \_\_\_\_\_ ORIGINAL SIGNATURE REQUIRED. PLEASE USE A PEN WITH BLUE INK.

DATE: \_\_\_\_\_

INCOMPLETE APPLICATIONS WILL BE RETURNED.