

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 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

(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, (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.

**PLEASE NOTE: YOU ARE REQUIRED TO SUBMIT ALL DOCUMENTS FOR A CERTIFICATE TO THE BOARD IN A COMPLETE PACKAGE. ANY 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)
- 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/>

**PLEASE NOTE: YOU ARE REQUIRED TO SUBMIT ALL DOCUMENTS FOR A PERMIT TO THE BOARD IN A COMPLETE PACKAGE. ANY INCOMPLETE APPLICATIONS WILL BE RETURNED.**

For Permit:

- a. Application for Initial Permit
- b. Experience Form

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. 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 who holds a valid CPA certificate. The CPA does not need to be a licensed CPA nor a CPA certificate holder in Kansas.
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/>
6. 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. If you are applying for a certificate and permit simultaneously, the permit fee is \$165.00. Otherwise, please contact the Board office to determine your permit fee.
7. **APPLICATIONS MUST BE MAILED TO THE BOARD OFFICE. WE DO NOT ACCEPT EMAIL OR FAXED APPLICATIONS. PLEASE USE A PEN WITH BLUE INK WHEN SIGNING THE APPLICATION.**

PRINT OR TYPE

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

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: \_\_\_\_\_

6. PREFERRED MAILING ADDRESS: \_\_\_\_\_  
PREFERRED MAILING ADDRESS:  BUSINESS  RESIDENCE  
BUSINESS  PERSONAL

7. TELEPHONES: RESIDENCE \_\_\_\_\_ BUSINESS \_\_\_\_\_ FAX \_\_\_\_\_

8. 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: \_\_\_\_\_

9. ARE YOU (A) PRESENTLY PERFORMING \_\_\_\_\_  YES  NO OR  
(B) DO YOU PLAN TO PERFORM \_\_\_\_\_  YES  NO  
ANY ACCOUNTING SERVICES AS A CPA (EITHER AS AN EMPLOYEE, AN OWNER, OR A SOLE PRACTITIONER), FOR KANSAS CLIENTS?  YES  NO  
IF YES, WHAT TYPE OF SERVICES ARE YOU, OR WILL YOU BE PERFORMING? \_\_\_\_\_

10. IF ANSWER TO QUESTION 9 IS YES, IS CERTIFIED PUBLIC ACCOUNTANCY YOUR PRINCIPAL OCCUPATION?  NA  YES  NO

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

12. 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 full explanation.)  YES  NO

13. 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

14. 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

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

16. 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.)  NA  YES  NO

17. 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.

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) _____
CARDHOLDER'S SIGNATURE _____	SECURITY CODE _____

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 \_\_\_\_\_

PLEASE USE A PEN WITH BLUE INK.