



**STATE OF MISSOURI**  
DIVISION OF PROFESSIONAL REGISTRATION  
**APPLICATION FOR INITIAL LICENSE TO PRACTICE**  
**PUBLIC ACCOUNTING**

**MISSOURI STATE BOARD OF ACCOUNTANCY**  
3605 MISSOURI BLVD, P.O. BOX 613  
JEFFERSON CITY, MISSOURI 65102-0613  
573/751-0012



## GENERAL INSTRUCTIONS

The instructions listed are to assist the applicant in complying with mandates of Chapter 326 of the Revised Statutes of Missouri. Each section must be filled out in its entirety with appropriate documents and fees attached. Incomplete applications will be returned to the applicant.

**In order to be eligible for a license you must have passed the Uniform CPA Exam and an Ethics exam acceptable to the Board.**

### SECTION I: Individual Information

- **Full name** of applicant listing last name first, then first name and middle initial.
- **Home Address** to include street, city, state, and zip code.
- **Business Address** to include name of business, street, city, state, and zip code of your current employer.
- **Telephone** to include home, business and optional email.
- **Social Security Number** must have nine numbers listed.
- **Date of birth** to include month/day/year.
- **Other name** to include any other name you may have been known by.
- **Ethics Exam** to include the date you took the ethics exam and who administered the exam.
- **Conviction** to include yes or no answer, if yes please attach additional sheet(s) explaining the situation.
- **Firm or Organization** to include business entity where you obtained your experience.
- **Endorser's Name** to include name of the current/active CPA who will attest to your experience.
  - **Endorser's phone number** where s/he may be reached if further information is needed.
  - **Address** to include the endorser's current home or business address - includes street, city, state, and zip code.
- **Beginning/Ending to include the date you started and completed your experience.**
  - **Full Time** - experience was gained on a full time basis within one year.
  - **Part Time** - experience was gained part time over a consecutive 3-year period.

**This section needs to be signed and dated by the applicant prior to giving to the Endorser.**

### SECTION II: Experience Information

- **Experience as a licensing prerequisite - Effective August 28, 2001**, the Board's statutes require that **all applicants applying for an initial license must demonstrate** that they have a minimum of one (1) year of experience consisting of full or part-time employment that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two-thousand (2,000) hours.
  - Experience shall be verified by a licensee and shall include any type of service or advice involving the use of accounting, attest, review, compilation, management advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting or auditing. Experience may include employment in industry, government, academia or public practice.
- **Applicant's Affidavit** - applicant must sign in the presence of a notary. This section must be completed, if this section is not completed the application will be returned to you.

### SECTION III: Endorser Information

- **Endorser's Name** of licensed CPA who will be verifying the experience as explained in Section II. The information is to include last name first, first name, and middle initial.
- **Current Address** of endorser to include street, city, state, and zip code.
- **State where licensed** to include state where endorser is currently and actively licensed and his/her license number in that state.

### SECTION IV: Endorser's Attestation

- **Endorser's Attestation** shall include the signature of the endorser verifying the information in Section II and III are correct.
  1. If the licensee has direct access or knowledge of an applicant's experience and has refused to sign the application, they shall check box number one (1) stating that they cannot certify and attach a letter of explanation.
  2. If the licensee does not have direct access or knowledge of the applicant's experience and has refused to sign the application, please check box number two (2), **no** letter of explanation is required.

**Fee Information:** Attach a check in the amount of **\$125.00** payable to the Missouri State Board of Accountancy. This fee includes \$25.00 for your ornamental wall hanging and \$100.00 for your two-year license. All fees are non-refundable and cannot be applied to another application.

Please note if you currently hold a Missouri Certificate you only need to pay **\$100.00** for your license.

**PLEASE RETURN ALL INFORMATION TO THE BOARD ALONG WITH THE APPROPRIATE FEE.**

PLEASE NOTE: ALL INFORMATION MUST BE FILLED OUT. IF YOU NEED ADDITIONAL SPACE PLEASE COPY THE FORM OR ATTACH ADDITIONAL SHEETS.

APPLICANT AND ENDORSER MUST SIGN ALL ADDITIONAL SHEETS.

**If you need further assistance please contact the Board at 573/751-0012.**



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**SECTION I TO BE COMPLETED BY THE APPLICANT. (Type or print in black ink)**

After reading the directions, complete Section I and Section II, forward this original form to your endorser. Once your endorser has completed Section III, (back) submit this form along with the appropriate fee to:

Missouri State Board of Accountancy  
P.O. Box 613  
Jefferson City, MO 65102-0613

NAME AS YOU WANT IT TO APPEAR ON YOUR CPA WALL-HANGING LICENSE \_\_\_\_\_  
HAVE YOU EVER BEEN KNOWN BY ANOTHER NAME? IF YES, LIST \_\_\_\_\_

HOME ADDRESS: STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

BUSINESS NAME & ADDRESS: STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

WHICH ADDRESS DO YOU PREFER AS YOUR PRIMARY CONTACT ADDRESS?  
 HOME  BUSINESS

TELEPHONE (H) \_\_\_\_\_ (W) \_\_\_\_\_ EMAIL \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_ DATE OF BIRTH \_\_\_\_/\_\_\_\_/\_\_\_\_ GENDER  FEMALE  MALE

Have you passed the AICPA Ethics Examination?  Yes  No  
If yes, date \_\_\_\_\_, type  AICPA  Other, if other, what state? \_\_\_\_\_

I submit answers to the following questions: (For any "Yes" answers, submit details.)

- a. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence?  YES  NO
- b. If you hold (or have ever held) a license and/or certificate as a CPA or public accountant of any other state or political subdivision of the U.S., has it or you ever been disciplined or otherwise restricted?  YES  NO  
If yes, what state and when? ▶ \_\_\_\_\_
- c. Have you ever been enrolled to practice before the U.S. Treasury Department or any governmental body or agency?  YES  NO  
If yes, has such right to practice ever been disciplined or otherwise restricted?  YES  NO
- d. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country?  YES  NO
- e. Have you ever violated the rules and standards of professional conduct governing the practice of public accounting?  YES  NO

Pursuant to Section 324.010 RSMo:  
 CHECK THIS BOX ONLY IF IN ALL OF THE LAST 3 YEARS: YOU WERE NOT A MISSOURI RESIDENT, YOU DID NOT HAVE ANY MISSOURI INCOME, AND YOU ARE NOT SUBJECT TO ANY TYPE OF MISSOURI INCOME TAX.  
*False statements are subject to criminal penalties and/or license discipline.*  
If you have any questions regarding taxes contact the Department of Revenue at 573-751-7200 or e-mail [income@dor.mo.gov](mailto:income@dor.mo.gov).

**Experience described in Section II of this application was obtained while employed by:**

FIRM, BUSINESS ENTITY, OR ORGANIZATION NAME \_\_\_\_\_

ENDORSER'S NAME \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

ADDRESS: STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

DATE EXPERIENCE BEGAN \_\_\_\_\_ DATE EXPERIENCE ENDED \_\_\_\_\_  FULL TIME  PART TIME

**SECTION II EXPERIENCE INFORMATION**

A. In accordance with Section 326.280.6 RSMo, experience shall consist of providing any type of services or advice involving the use of accounting, attest, review, compilation, management, advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting, or auditing. Experience may include employment in industry, government, academia or public practice. Refer to the directions to review the Experience as a Licensing Prerequisite Section before completing Section II of this form.  
Describe your general accountancy duties as noted in A. above, and relate specific types of accountancy work. Please be sure to review Section II of the instructions and include the required information.

I hereby certify that the work experience described in Section I and II of this form and the time claimed for that experience is true and correct.

APPLICANT'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**APPLICANT'S AFFIDAVIT MUST BE SIGNED IN PRESENCE OF NOTARY**

SIGNATURE		DATE
NOTARY PUBLIC EMBOSSEY OR BLACK INK RUBBER STAMP SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	YEAR
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		<b>USE RUBBER STAMP IN CLEAR AREA BELOW.</b>

**SECTION III: TO BE COMPLETED BY ENDORSER WHO HOLDS AN ACTIVE LICENSE AS A CERTIFIED PUBLIC ACCOUNTANT. (Type or print in black ink)****INSTRUCTIONS TO ENDORSER:**

1. Read carefully the applicant's Record of Practical Work Experience in Section II of this form and any additional sheets. Refer to Section II of the instructions for the experience requirements.
2. Provide the requested information below and answer questions 1-6. Please type or print in black ink.
3. If you disagree with any information presented by the applicant on this form, or wish to provide any additional information for consideration please attach a letter addressed to the Missouri State Board of Accountancy.
4. SIGN THE ENDORSER'S AFFIDAVIT IN SECTION IV ON THE BOTTOM OF THIS FORM AND AT THE BOTTOM OF ANY ADDITIONAL SHEETS, or if you do not sign the affidavit, please explain in a separate letter and attach to this form.
5. RETURN APPLICATION AND ANY ADDITIONAL SHEETS TO THE APPLICANT.

ENDORSER'S NAME: LAST	FIRST	MIDDLE
CURRENT ADDRESS: STREET	CITY	STATE ZIP

**INDICATE STATE(S) IN WHICH YOU ARE LICENSED**

STATE \_\_\_\_\_ LICENSE NUMBER \_\_\_\_\_

**WITH RESPECT TO THE APPLICANT'S REPORT OF PRACTICAL WORK EXPERIENCE AS DESCRIBED IN SECTION IIA. OF THIS FORM:**

1. Does the description accurately reflect the work personally performed by the applicant?  YES  NO
2. Does the time claimed by the applicant for this experience reasonably reflect the actual time?  YES  NO
3. Was the applicant's work performed in an adequate and professional manner?  YES  NO
4. Are you attaching a separate letter with additional information about the applicant?  YES  NO
5. IDENTIFY YOUR WORK RELATIONSHIP WITH THE APPLICANT AT THE TIME: (Supervisor, Manager, Co-worker, Etc.) If None, Explain.

Position \_\_\_\_\_

6. Comments/Explanation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SECTION IV: ENDORSER'S ATTESTATION**

I have read the applicant's Report of Practical Work Experience. I have reviewed Section II of the instructions regarding the experience requirements. I hereby certify that I am knowledgeable about, and qualified to attest to, the applicant's work and ability and that, except as otherwise noted, or in attached correspondence, the work experience described by the applicant and the time claimed therefore are generally true and accurate.

- (1) I have direct access or knowledge of an applicant's experience and have refused to sign the application. A letter of explanation is attached.
- (2) I do not have direct access or knowledge of the applicant's experience and have refused to sign the application. I understand no letter of explanation is required.

ENDORSER'S SIGNATURE	DATE
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**FOR BOARD USE ONLY**

APPROVED	REJECTED	DATE	FEES
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