



STATE OF MISSOURI
DIVISION OF PROFESSIONAL REGISTRATION
**APPLICATION FOR INITIAL LICENSE AS A
CERTIFIED PUBLIC ACCOUNTANT**

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.
- **Mailing Address** to include street, city, state, and zip code if different from home address.
- **Business Address** to include name of business, street, city, state, and zip code of your current employer.
- **Email Address** indicate email address to receive correspondence from MOSBA. -Required
- **Telephone** to include home, business and cell phone.
- **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.
- **Questions 1-9** All questions must be answered and additional documentation must be included if any questions are answered "yes".
- **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.

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.
- **Applicant Photograph** Attach one 2x2 photograph to the applicant form.

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

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.
- **Endorser's Phone and Email** where s/he may be reached if further information is needed.
- **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.

SECTION V: Continuing Education

If applicable, provide documentation (certificates) as evidence that you have completed forty (40) hours of continuing education during the twelve (12) months previous to this application, which must include two (2) hours of ethics; or you may provide a statement on the last page of this application, that you will obtain forty (40) hours of continuing education with two (2) hours of ethics within sixty (60) days of this application.

SECTION VI: Educational Qualifications (Required if all four (4) exam sections were taken on or after June 30, 2021)

- **Educational Qualifications** to include all colleges and or universities attended. You must enclose CERTIFIED transcripts from all schools or have them mailed directly to the Board.
- **Name of School** to include official name of college or university attended.
- **Location** to include city and state of college/university.
- **Dates Attended** to include start date and end date.
- **Degree** list type of degree acquired.
- **Date Received** list degree date as it appears on your official final transcript.

Fee Information: Attach a check or money order in the amount of **\$90.00** payable to the Missouri State Board of Accountancy. This fee includes \$25.00 for your ornamental wall hanging and \$65.00 for your license. All fees are non-refundable and cannot be applied to another application.

If you currently hold a Missouri certificate, you only need to pay **\$65.00** for your license.

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 PERTAINING TO WORK EXPERIENCE.



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

READ BEFORE PROCEEDING: If you passed your exams in a jurisdiction outside of Missouri, do **NOT** complete this application. You will need to complete the Transfer of Grades Application.

Please read the instructions before completing Section I, Section II, and Section V. Forward this original form to your endorser to complete Section III and Section IV. Submit this form along with the appropriate fee to the above address.

NAME - LAST	FIRST	MIDDLE	HAVE YOU EVER BEEN KNOWN BY ANOTHER NAME? IF YES, LIST ▶	
HOME ADDRESS: STREET	CITY		STATE	ZIP
MAILING ADDRESS: STREET	CITY		STATE	ZIP
NAME OF EMPLOYER				
BUSINESS ADDRESS: STREET	CITY		STATE	ZIP
WHICH ADDRESS DO YOU PREFER AS YOUR PRIMARY CONTACT ADDRESS? <input type="checkbox"/> HOME <input type="checkbox"/> MAILING <input type="checkbox"/> BUSINESS		EMAIL (REQUIRED)		
TELEPHONE				
(H)		(W)	(C)	
SOCIAL SECURITY NUMBER		DATE OF BIRTH	GENDER <input type="checkbox"/> FEMALE <input type="checkbox"/> MALE	

Have you passed the AICPA ethics examination? **(Please include a copy of the ethics certificate.)** 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.)
1. 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
 2. 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 N/A
If yes, what state and when? ▶
 3. 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 N/A
 4. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, censure, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country? YES NO
 5. Have you ever had any judgement for professional malpractice brought against you? YES NO
 6. Have you ever violated the rules or standards of professional conduct governing the practice of public accounting? YES NO
 7. Has it been more than five (5) years since you successfully passed all parts of the CPA Exam? YES NO
 8. If yes to question 7, do you have the required 40 hours of CPE which includes 2 hours of Ethics? (If yes, attach copies of CPE Certificates.) YES NO N/A
 9. If no to question 8, have you provided a written statement in Section V attesting you agree to obtain the required 40 hours of CPE which includes 2 hours of Ethics within 60 days of this application? YES NO N/A

SECTION II - EXPERIENCE INFORMATION - APPLICANT AND ENDORSER MUST SIGN ALL ADDITIONAL SHEETS

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. If additional space is needed, attach separate sheet.

APPLICANT PHOTOGRAPH

ATTACH ONE
2" X 2" PHOTOGRAPH
IN THIS SPACE

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		<input type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME

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

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

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

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.
2. Provide the requested information below and answer questions 1-6.
3. SIGN THE ENDORSER'S ATTESTATION IN SECTION IV ON THE BOTTOM OF THIS FORM AND AT THE BOTTOM OF ANY ADDITIONAL SHEETS.
4. RETURN APPLICATION AND ANY ADDITIONAL SHEETS TO THE APPLICANT.

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

INDICATE STATE(S) IN WHICH YOU ARE LICENSED	LICENSE NUMBER
STATE	

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 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.

ENDORSER'S SIGNATURE

DATE

SECTION V: CONTINUING EDUCATION

If you checked "no" to question #8 on page 1, you must provide a statement here agreeing to complete 40 hours of continuing education which includes 2 hours of Ethics within 60 days of this application.

SECTION IV: EDUCATIONAL QUALIFICATIONS

List all colleges and/or universities attended. Enclose CERTIFIED transcripts from all schools or have the registrar mail the certified transcript directly to the Board. **Only required if all four (4) exam sections were taken on or after June 30, 2021.**

NAME OF SCHOOL	LOCATION	DATES ATTENDED	DEGREE	DATE RECEIVED

1. Have you or an immediate family member ever served in the U.S. Armed Forces?

Yes No

2. If yes, would you like information about military-related services in Missouri?

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.

FOR BOARD USE ONLY

APPROVED

DATE