

# CPA LICENSING APPLICANT HANDBOOK



**CALIFORNIA BOARD OF ACCOUNTANCY  
INITIAL LICENSING UNIT**

2000 Evergreen Street, Suite 250

Sacramento, CA 95815

Telephone: (916) 561-1701

Facsimile: (916) 263-3676

Web: [www.cba.ca.gov](http://www.cba.ca.gov)

## CONTACT INFORMATION

<b>California Board of Accountancy</b> 2000 Evergreen Street, Suite 250 Sacramento, CA 95815-3832	<b>Main Telephone:</b> (916) 263-3680 <b>Fax:</b> (916) 263-3675 <b>Web site:</b> <a href="http://www.cba.ca.gov">www.cba.ca.gov</a>
<b>CBA Outreach</b>	<b>E-mail:</b> <a href="mailto:outreach@cba.ca.gov">outreach@cba.ca.gov</a>
<b>Certifications</b>	<b>Telephone:</b> (916) 561-1701
<b>Enforcement</b> (Filing a Complaint, Enforcement Actions)	<b>Telephone:</b> (916) 561-1729 <b>Fax:</b> (916) 263-3673 <b>E-mail:</b> <a href="mailto:enforcementinfo@cba.ca.gov">enforcementinfo@cba.ca.gov</a>
<b>Exam Questions</b>	<b>Telephone:</b> (916) 561-1703 <b>Fax:</b> (916) 263-3677 or (916) 614-3253 <b>E-mail:</b> <a href="mailto:examinfo@cba.ca.gov">examinfo@cba.ca.gov</a>
<b>Initial Licensing</b> (Individual)	<b>Telephone:</b> (916) 561-1701 <b>Fax:</b> (916) 263-3676 <b>E-mail:</b> <a href="mailto:licensinginfo@cba.ca.gov">licensinginfo@cba.ca.gov</a>
<b>Initial Licensing</b> (Partnerships, Corporations, Fictitious Name Permits)	<b>Telephone:</b> (916) 561-4301 <b>Fax:</b> (916) 263-3676 <b>E-mail:</b> <a href="mailto:firminfo@cba.ca.gov">firminfo@cba.ca.gov</a>
<b>License Lookup</b>	<b>Telephone:</b> (916) 263-3680 <b>Web site:</b> <a href="http://www.dca.ca.gov/cba/consumers/lookup">www.dca.ca.gov/cba/consumers/lookup</a>
<b>License Renewal</b> (CPA/PA, Partnerships, Corporations, Continuing Education)	<b>Telephone:</b> (916) 561-1702 <b>Fax:</b> (916) 263-3672 <b>E-mail:</b> <a href="mailto:renewalinfo@cba.ca.gov">renewalinfo@cba.ca.gov</a>
<b>Practice Privilege</b>	<b>Telephone:</b> (916) 561-1704 <b>Fax:</b> (916) 263-3672 <b>E-mail:</b> <a href="mailto:pracprivinfo@cba.ca.gov">pracprivinfo@cba.ca.gov</a>
<b>CalGOLD</b> (resource directing you to agencies that administer and issue business permits, licenses and registration requirements from all levels of government)	<b>Website:</b> <a href="http://www.calGOLD.ca.gov">www.calGOLD.ca.gov</a>

## Table of Contents

I.	CALIFORNIA BOARD OF ACCOUNTANCY.....	1
	Mission .....	1
	Authority .....	1
	CBA Responsibilities .....	1
	Initial Licensing Unit.....	1
II.	UNIFORM CPA EXAMINATION.....	2
	Transfer of Out-of-State CPA Exam Scores to California .....	2
	International Chartered Accountant Licensing Bodies .....	2
III.	EDUCATIONAL REQUIREMENTS .....	3
	Accounting Subjects .....	3
	Business-Related Subjects.....	3
	Accounting Study.....	4
	Ethics Study.....	4
	Quarter Units .....	5
	Documenting the Educational Requirements .....	5
	Self-Assessment Resources .....	5
	Official Transcripts/Foreign Academic Credentials Evaluations .....	5
	United States Recognized Schools .....	5
	United States Regional Accrediting Agencies .....	7
	Foreign Education .....	7
IV.	EXPERIENCE REQUIREMENTS .....	7
	General Accounting Experience Requirement.....	7
	Documenting Completion of General Accounting Experience .....	7
	Out-of-State Supervisor License Verifications .....	8
	Attest Experience Requirement.....	8
	Documenting Completion of Attest Experience .....	9
	Signers of the Certificate of Attest Experience Form .....	9
	Satisfying the Attest Experience after Licensure .....	9
	Appearance Before the CPA Qualifications Committee (QC).....	10
	Steps to Take if Your Supervisor Will Not Complete a Certificate of Experience	10
	Part-time Experience .....	11
	Experience That is More Than Five Years Old .....	11
V.	APPLYING FOR A CPA LICENSE .....	12
	Types of Applications for CPA Licensure .....	12

	Application for Authorization to Sign Attest Reports .....	12
	Other Requirements .....	12
	United States Social Security Number/Individual Taxpayer Identification Number Requirement.....	13
	Fingerprinting Requirement .....	13
	Live Scan Service (California Residents) .....	14
	Hard Copy Fingerprint Cards (Non-California Residents).....	14
	California CPA Education Foundation Ethics Examination (PETH) Requirement .....	14
	Criminal Conviction Disclosure Form.....	15
	CPA Licensure and Application Fees .....	15
	Returned Checks.....	15
	The Status of Your CPA Application.....	16
	Military Education and Experience .....	16
	Expedited Licensure for Military Service.....	16
	Honorably Discharged Military Members.....	17
	Spouses and Domestic Partners .....	17
	Name and Address Changes.....	17
	Abandoned Applications .....	17
	License Approval .....	18
	Continuing Education (CE) Requirement for New Licensees .....	18
	Web License Lookup .....	18
	Lost, Stolen, or Damaged CPA Wall Certificate.....	19
VI.	LICENSE RE-ISSUANCE.....	19
	Steps to Take if Your License is Canceled .....	19
	Important Notes Regarding Re-Issuance .....	20
VII.	OUT-OF-STATE LICENSEE .....	20
	Practice Rights for Applicants Licensed as CPAs in Another State.....	20
VIII.	FORMS .....	21
IX.	FREQUENTLY ASKED QUESTIONS (FAQs).....	21

## I. CALIFORNIA BOARD OF ACCOUNTANCY

### **Mission**

The mission of the California Board of Accountancy (CBA) is to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

### **Authority**

The CBA derives its authority from the Business and Professions Code (BPC), Division 3, Chapter 1, Article 1 through Article 10 (Accountancy Act) and the California Code of Regulations, Title 16, Division 1, Article 1 through Article 13 (CBA Regulations). Please visit the CBA website site at [www.cba.ca.gov](http://www.cba.ca.gov) for the most recent version of the Accountancy Act and CBA Regulations.

### **CBA Responsibilities**

- Sets and examines applicants' educational and experience requirements for California certified public accountants (CPAs).
- Regulates the practice of public accountancy in California and may deny licensure, suspend, revoke, or refuse to renew any license, permit, or certificate for violation of the Accountancy Act, CBA Regulations, or other laws under the CBA's jurisdiction.
- Regulates, prescribes, amends, or repeals the rules of professional conduct appropriate to the establishment and maintenance of a high standard of integrity and competency in the profession.

The CBA website, [www.cba.ca.gov](http://www.cba.ca.gov), contains valuable information for licensees, CPA examination candidates, licensure applicants, and consumers regarding CBA meetings, forms, enforcement matters, as well as the CBA's publication UPDATE.

### **Initial Licensing Unit**

The primary responsibility of the Initial Licensing Unit is to process applications for CPA licensure, including the review of an applicant's examination, education, experience, and other licensure requirements to ensure that applicants meet all qualifications of the Accountancy Act and CBA Regulations.

As a source of reference, please refer to the CBA website for application packets and material checklists. Information regarding the status of your CPA application can be obtained by contacting the Initial Licensing Unit by email at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) or by telephone at (916) 561-1701.

## II. UNIFORM CPA EXAMINATION

Prior to applying for a CPA license, you must pass the Uniform CPA Examination (CPA Exam) developed by the American Institute of Certified Public Accountants (AICPA). If you passed the CPA Exam in California, the CBA will have your scores on file.

### **Transfer of Out-of-State CPA Exam Scores to California**

If you passed the CPA Exam in a state other than California you must have your CPA Exam scores transferred to California. An [Authorization for the Release of Licensure & Examination Records](#) must be completed by an official of the state of origin, and it must be mailed directly from the state of origin to the CBA. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain the form.

Under [BPC 5082.5](#), the CBA may give credit to an applicant who has passed the CPA Exam in another state or territory if the members of the CBA determine that the standards under which the CPA Exam was held are as high as the standards established for the CPA Exam in California. California will accept examination scores only if the applicant met California's education requirements prior to the date an applicant physically sat for the CPA Exam, not the dates the grades were release by his or her state.

California does not recognize reciprocity. If an out-of-state CPA wishes to hold out and practice in California, he or she must submit an [Application for CPA Licensure](#) and meet California's education and licensing requirements.

### **International Chartered Accountant Licensing Bodies**

Members of the following international Chartered Accountant licensing bodies may take the International Uniform Certified Public Accountant Qualification Examination (IQEX Exam) in lieu of the CPA Exam:

- Canadian Institute of Chartered Accountants
- Institute of Chartered Accountants in Australia
- Mexican Direccion General de Profesiones de la Secretaria de Educacion Publica, and the Instituto Mexicano de Contadores Publicos
- Institute of Chartered Accountants in Ireland
- New Zealand Institute of Chartered Accountants
- Hong Kong Institute of Certified Public Accountants

You must have your IQEX Exam scores transferred to California by the National Association of State Boards of Accountancy (NASBA) and submit foreign academic credentials evaluations and/or official transcripts to the CBA. Information regarding the IQEX Exam and score transfers may be obtained on NASBA's website at [www.nasba.org](http://www.nasba.org) or by telephone at (888) 696-2722.

### III. EDUCATIONAL REQUIREMENTS

Effective January 1, 2017, applicants for licensure must meet the following minimum educational requirements:

- A baccalaureate degree or higher conferred by a degree-granting college or university (or foreign equivalent evaluated by a CBA-approved foreign academic credentials evaluation service) accredited by a United States regional institutional accrediting agency or national accrediting agency.
- 150 total semester units including 24 semester units of accounting subjects, 24 semester units of business-related subjects, 20 semester units of accounting study subjects, and 10 semester units of ethics study.

#### **Accounting Subjects**

[CBA Regulations section 9.2\(b\)](#) defines the following subjects as qualifying toward the 24 semester unit accounting requirement:

- Accounting
- Auditing
- External or Internal Reporting
- Financial Reporting
- Financial Statement Analysis
- Taxation

In addition, the following accounting courses meet the accounting subjects definition: Assurance, Attestation, Bookkeeping, Cost (Cost Analysis, Costing), Peachtree, QuickBooks, and CPA Review courses taken from regionally/nationally accredited institutions.

#### **Business-Related Subjects**

[CBA Regulations section 9.2\(c\)](#) defines the following subjects as qualifying toward the 24 semester unit business-related requirement:

- Business Administration
- Business Law
- Computer Science/Information Systems
- Finance
- Mathematics
- Business-related law courses offered at an accredited law school
- Business Communications
- Business Management
- Economics
- Marketing
- Statistics

In addition, any subjects in excess of the 24 semester units needed to fulfill the accounting subject requirement will be applied to the business-related requirement.

## Accounting Study

[CBA Regulations section 11.1](#) defines the following subjects as qualifying toward the 20 semester unit accounting study subject requirement:

- Minimum six semester units in accounting subjects
- Maximum of 14 semester units in business-related subjects
- Maximum nine semester units in other academic work relevant to business and accounting
  - Maximum three semester units in courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural and Social Sciences
  - Maximum three semester units in courses completed in foreign languages (including sign language) with the terms “culture,” “cultural,” or “ethnic” in the title
  - Maximum three semester units in courses from the Engineering, Architecture, and Real Estate disciplines or courses containing “industry” or “administration” in the title
- The completion of a Master of Accounting, Taxation, or Laws in Taxation satisfies the 20 semester units of the accounting study requirement

## Ethics Study

[BPC section 5094.3](#) defines the following course subject matter as qualifying toward the 10 semester ethics study subject requirement:

- Minimum of three semester or four quarter units in courses devoted to accounting ethics or accountants’ professional responsibilities. The course must be completed at an upper division level of higher, unless it was completed at a community college.
- A maximum of seven semester or 11 quarter units may be completed from courses in the following subject areas relating to ethics.
  - Auditing
  - Business Leadership
  - Corporate Governance
  - Ethics
  - Human Resources Management
  - Management of Organizations
  - Organizational Behavior
  - Legal Environment of Business
  - Morals
  - Business Law
  - Corporate Social Responsibility
  - Fraud
  - Business, Government & Society
  - Professional Responsibilities
  - Maximum three semester units in courses in the disciplines of Philosophy, Theology or Religion containing one of the following terms: introduction, introductory, general, principles of, fundamentals of, foundations of, or survey of



## **Quarter Units**

Courses earned at college and universities on a quarter unit calendar must be multiplied by a factor of  $\frac{2}{3}$  to convert to semester units. For example, 4 quarter units are equivalent to  $2^{\frac{2}{3}}$  semester units.

## **Documenting the Educational Requirements**

Prior to submitting your application for licensure, you should ensure that all educational requirements have been met. Due to the high volume of applications processed, the CBA does not pre-qualify courses.

The CBA uses official transcripts/foreign academic credentials evaluations as the sole basis for determining if candidates meet the educational requirements to qualify for the CPA Exam. In unusual circumstances, the CBA may accept such other evidence as it deems appropriate and reasonably conclusive.

## **Self-Assessment Resources**

The CBA created the [Educational Requirements for CPA Licensure Self-Assessment Worksheet](#) to assist you in evaluating the education you have already completed and planning for any future education, as they relate to the new educational requirements. You may obtain additional resources and [samples](#) of completed self-assessment worksheets on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov).

## **Official Transcripts/Foreign Academic Credentials Evaluations**

You must arrange for all official documents detailing completion of the educational requirements to be submitted directly to the CBA, at the address listed below, from the college or university, or CBA-approved foreign credentials evaluation service.

California Board of Accountancy  
Initial Licensing Unit  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832

The CBA highly recommends that you request official transcripts from all institutions at which you completed coursework, since many college and university transcripts only indicate the total transfer units accepted and do not list the titles of the individual courses.

Most colleges and universities typically take two to six months to post degrees on official transcripts, and 10 to 15 days to process requests for official transcripts. Foreign credentials evaluation services typically take from three to six weeks to provide evaluation reports.

## **United States Recognized Schools**

The CBA only accepts education completed from degree-granting colleges, universities, or other institutions of learning recognized by a United States regional institutional accrediting agency or a national accrediting agency. Most transcripts include

accreditation information. If you are unsure if a college or university is accredited, you should contact the appropriate college or university directly. You can find a complete list of National Accrediting Agencies at [www.ed.gov](http://www.ed.gov).

## United States Regional Accrediting Agencies

- Middle States Assn. of Colleges and Schools ([www.msche.org](http://www.msche.org))
- North Central Assn. of Colleges & Schools ([www.ncahlc.org](http://www.ncahlc.org))
- Southern Assn. of Colleges & Schools ([www.sacs.org](http://www.sacs.org))
- New England Assn. of Schools & Colleges ([www.neasc.org](http://www.neasc.org))
- Northwest Assn. of Colleges & Universities ([www.nwccu.org](http://www.nwccu.org))
- Western Assn. of Schools & Colleges ([www.wascweb.org](http://www.wascweb.org))

## Foreign Education

If you attended or graduated from a foreign school, you may satisfy the educational requirements based upon an evaluation of foreign transcripts by any of the CBA-approved foreign credentials evaluation services. You can access the most current list of CBA-approved foreign credentials evaluation services via the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov). Official evaluations must be mailed to the CBA directly from the foreign credentials evaluation service.

## IV. EXPERIENCE REQUIREMENTS

In order for your experience to qualify, whether in general accounting or attest, your supervisor must have reviewed and evaluated your qualifying work on a routine and recurring basis with authority and oversight over you.

### General Accounting Experience Requirement

Applicants must provide the CBA with satisfactory evidence of having completed a minimum of 12 months of general accounting experience. [BPC section 5093](#) defines general accounting experience as providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.

All experience must be performed in accordance with applicable professional standards. Qualifying experience may be gained through employment in public, private industry, or government.

Experience acquired in academia is considered qualifying toward general accounting experience if the requirements of [CBA Regulations section 12.1](#) are met. The course(s) must be from an accounting subject listed in [CBA Regulations section 9.2\(b\)](#): accounting, auditing, financial reporting, external or internal reporting, financial statement analysis or taxation.

### Documenting Completion of General Accounting Experience

General accounting experience obtained in public accounting must be documented on the [Certificate of General Experience \(CGE\) – Public Accounting Form](#) and be supervised and signed by an individual who holds a valid active license, or comparable authority to practice public accountancy in any state or country.

General accounting experience obtained in private industry or government accounting must be documented on the [CGE – Non-Public Accounting Form](#) and be supervised and signed by an individual who holds a valid active license to practice public accountancy in the United States or its territories. If the licensee supervising the experience is the owner of the private industry company, a second signature is not required. If, however, the supervising licensee is not the owner, the experience form must be signed and verified by a second person with a higher level of responsibility in the private industry company or governmental agency. The second signer is not required to hold a license to engage in the practice of public accountancy.

Academia experience must be documented on the Certificate of Experience in Academia and be verified by the dean, head, or chair of the applicant's department who has authority and oversight over the applicant.

### **Out-of-State Supervisor License Verifications**

If your experience is obtained outside of California, the CBA requires written verification from the out-of-state licensing body with which the supervisor holds a valid active license to practice public accountancy. The CBA will send you a verification form that must be mailed to the out-of-state licensing body issuing the supervisor's CPA license. An official seal of the out-of-state licensing body issuing the license to the supervisor is required on the signed document. It is your responsibility to provide the fees associated with the completion of the verification. A verification for an out-of-state signer will not be sent until such time as an application for licensure is received by the CBA.

### **Attest Experience Requirement**

Applicants must provide the CBA with satisfactory evidence of having completed a minimum of 12 months of general accounting experience including a minimum of 500 hours of attest experience. [BPC section 5095](#) and [CBA Regulations section 12.5](#) requires attest experience to include the following:

1. Experience in the planning of the audit, including the selection of the procedures to be performed.
2. Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.
3. Experience in the preparation of working papers in connection with the various elements of 1 and 2 above.
4. Experience in the preparation of written explanations and comments on the work performed and its findings.
5. Experience in the preparation of and reporting on full disclosure financial statements.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- Review services **to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services.** Generally, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby, may qualify. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under [CBA Regulations section 12.5](#).
- Other attest services, including, but not limited to:
  - Statements on Standards for Attestation Engagements (SSAE) No. 16
  - Agreed-upon procedures
  - Compliance audits

Compilation services obtained after December 31, 2007 are no longer accepted as qualifying attest experience for licensure.

### **Documenting Completion of Attest Experience**

An affirmatively completed *Certificate of Attest Experience (CAE)* form must be submitted directly to the CBA office by your employer. If your attest experience was obtained at a public accounting firm, your employer will need to complete the [CAE – Public Accounting Form](#). If your attest experience was obtained at a private industry company or government agency, your employer will need to complete the [CAE – Non-Public Accounting Form](#). When you have had more than one supervisor, the CBA will take into consideration all *Certificates of Attest Experience* submitted in either individual or composite form, in evaluating your attest experience.

The CBA will not grant credit for attest experience for areas of the *Certificate of Attest Experience* that are negatively completed. Partial credit may be granted if some of the questions have been affirmatively completed. Attest experience obtained outside the United States (foreign) must be documented on a separate *Certificate of Attest Experience*.

### **Signers of the Certificate of Attest Experience Form**

The requirements for the signer are identical as those for a signer of a general accounting experience form, with the exception that the supervisor must have the authority to perform attest services.

### **Satisfying the Attest Experience after Licensure**

A licensee originally licensed by the CBA to perform general accounting services, may subsequently obtain the authorization to sign attest engagements by:

- Obtaining a minimum of 500 hours of attest experience, under the supervision of a licensee who holds a valid active license or comparable authority, to provide attest services. An affirmatively completed *Certificate of Attest Experience* form, in

individual or composite form, must be submitted directly to the CBA office by your employer. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain the *Certificate of Attest Experience* [forms](#) and instructions.

- Submitting the [Request for Acknowledgment of Licensee's Completion of Attest Experience](#) form which may be obtained on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov).
- Submitting a \$25 fee.
- Submitting a current 2x2-inch passport type photo.

Applicants submitting attest experience may be required to appear before the CBA Qualifications Committee to present audit work papers or other evidence substantiating that their experience meets the requirements of [BPC section 5095](#).

### **Appearance Before the CPA Qualifications Committee (QC)**

Applicants may be required to appear before the QC to present work papers, or other evidence, substantiating that their experience meets the requirements of the Accountancy Act and CBA Regulations.

Applicants who are applying with foreign attest experience must appear before the QC and present audit work papers, or other evidence that substantiates the experience meets the attest experience requirement. The work papers must be in English. As an alternative to appearing with the foreign work papers, you may obtain a minimum of 500 hours of United States experience. The work must result in an affirmatively completed *Certificate of Attest Experience* form.

### **Steps to Take if Your Supervisor Will Not Complete a Certificate of Experience**

If your supervisor refuses to complete a *Certificate of Experience* on your behalf, the CBA recommends you take the following steps:

1. Submit a written request to your supervisor asking that he or she complete the *Certificate of Experience* on your behalf, and submit a copy to the CBA. Your request should provide the supervisor with a reasonable amount of time to respond. It is suggested that all correspondence be sent Certified Mail, Return Receipt Requested.
2. If your supervisor does not respond, a follow-up request in writing should be made.
3. If your supervisor still does not respond, and you have filed your application with the CBA, you may submit a letter requesting that the CBA assist you. Copies of the original and follow-up letters should accompany your request.

Once the above steps have been completed, the CBA will contact the supervisor and request submission of a written explanation regarding their refusal to complete and

submit the *Certificate of Experience* on your behalf. The supervisor will be notified that any individual, whether or not they have filed an application for licensure with the CBA, has the right to file a complaint if they believe their supervisor is impeding them from becoming licensed.

Under the provisions of [CBA Regulations section 69](#), if you believe that your supervisor has willfully failed or refused to complete and submit a *Certificate of Experience* on your behalf, you may file a complaint with the CBA Enforcement Division. Instructions for filing a complaint may be obtained by contacting the Enforcement Division by email at [enforcementinfo@cba.ca.gov](mailto:enforcementinfo@cba.ca.gov) or by telephone at (916) 561-1729. Once the complaint is filed, the CBA will investigate why the California CPA has refused to provide a *Certificate of Experience* for experience obtained under his or her supervision.

### **Part-time Experience**

Experience may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least one year of full-time employment. For calculating part-time employment, the CBA considers 170 hours equivalent to one month of full-time employment.

### **Experience That is More Than Five Years Old**

If you are applying for licensure with experience obtained five or more years prior to application and you have not passed the CPA Exam during this five-year period, you will be required to complete 80 hours of continuing education described in [CBA Regulations sections 12](#) and [12.5](#), and submit signed certificates of completion prior to licensure.

- For an applicant whose certificate will authorize signing authority on attest engagements, courses in the following subject areas are required: financial accounting standards (16 hours), auditing standards (16 hours), compilation and review (8 hours), detection and/or reporting of fraud in financial statements (8 hours), and other comprehensive basis of accounting (8 hours). The remaining hours may be completed in the following technical or non-technical subject areas.

**Technical subject matter:** accounting, auditing, fraud, taxation, consulting, financial planning, ethics as identified in [CBA Regulations section 87\(b\)](#), regulatory review as defined in [CBA Regulations section 87.8](#), computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.

**Non-technical subject matter:** communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management.

- For an applicant whose certificate will not authorize signing authority on attest engagements, courses may be completed in technical and non-technical subject



matter as described above, with a minimum of 40 hours completed in technical subject areas.

## V. APPLYING FOR A CPA LICENSE

### Types of Applications for CPA Licensure

There are five types of initial CPA licensure applications, each assembled with the necessary forms for each type of applicant. Please read the following descriptions regarding the types of applications, and be sure you select the correct application type.

- A** If you **passed the Uniform CPA Exam in California**, have not been issued a valid license to practice public accounting in any state and are applying for licensure as a CPA in California for the first time.
- B** If you **passed the Uniform CPA Exam in a state other than California**, have not been issued a valid license to practice public accounting in any state and are applying for licensure as a CPA in California for the first time.
- C** If you were issued a license to practice public accounting in a state other than California.
- D** If you were **previously licensed as a CPA in California** and the certificate was canceled after five years for non-payment of license renewal fees.
- E** If you **passed** the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).

### Application for Authorization to Sign Attest Reports

- F** If you are a California licensee originally issued a license without the authorization to sign attest reports and have now completed the attest experience requirement.

Each application packet includes a checklist to assist you with submitting a complete application. All applications for California CPA licensure can be obtained on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov), by contacting the CBA Initial Licensing Unit by email at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) or by telephone at (916) 561-1701.

### Other Requirements

- Valid United States Social Security Number or Individual Taxpayer Identification Number



- Fingerprinting
- California CPA Education Foundation Professional Ethics Examination [Product Code PETH]
- [Criminal Conviction Disclosure Form](#)
- CPA licensure and application fees

### **United States Social Security Number/Individual Taxpayer Identification Number Requirement**

Each applicant must provide either a valid United States Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN) before an application for a California CPA License can be approved. [BPC section 30](#) prohibits the issuance or renewal of a license by a licensing board if the applicant fails to disclose or is unable to provide a United States SSN or ITIN.

If it is determined by the CBA that you have met all licensing requirements, except the United States SSN requirement, the CBA will send you written notification that you have one year in which to provide a United States SSN. If no United States SSN is provided within one year of notification by the CBA of the deficiency, your application will be considered abandoned pursuant to [CBA Regulations section 71](#) and the application fee will be forfeited.

### **Fingerprinting Requirement**

[BPC Code section 144](#) requires applicants to be fingerprinted for purposes of conducting a criminal history record check with the Department of Justice (DOJ) and the Federal Bureau of Investigation (FBI). The [Fingerprinting Packet Request Form](#) is available on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov), or by contacting the CBA Initial Licensing Unit by email at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) or by telephone at (916) 561-1701.

Fingerprinting provides the CBA with vital information upon which to base licensing decisions. Pursuant to [BPC section 480](#), an applicant may be denied licensure based on the following:

- Knowingly making a false statement of fact, required to be revealed, in an application for licensure.
- Conviction of a substantially related crime.
- Commission of any act involving dishonesty, fraud, or deceit with the intent to substantially benefit himself or another, or substantially injure another.
- Commission of any act which, if performed by a licentiate of the business or profession in question, would be grounds for suspension or revocation of the license.

The CBA receives subsequent criminal conviction information once fingerprint information is received by the DOJ. An application for licensure will not be considered complete until the criminal history record check is completed and all other required documentation is received.

### **Live Scan Service (California Residents)**

If you are a California resident, you are required to complete the fingerprint requirement via a Live Scan service, a system for the electronic submission of fingerprints and the subsequent automated background check. Live Scan replaces the process of recording an individual's fingerprints using ink and enables the automatic transfer of the fingerprint image data, along with the personal information, to the DOJ. The DOJ also coordinates other processing resulting from the automated submission of fingerprints, including forwarding the fingerprints to the FBI.

Before you visit the Live Scan site, be sure to print the CBA's official Live Scan form to be completed by the Live Scan Service provider. You can obtain the form and instructions in the [Live Scan Service packet](#) on our website at [www.cba.ca.gov](http://www.cba.ca.gov). All Live Scan fingerprinting fees must be paid at the Live Scan site. For a list of Applicant Live Scan sites, please visit the DOJ website at [www.oag.ca.gov](http://www.oag.ca.gov).

### **Hard Copy Fingerprint Cards (Non-California Residents)**

Applicants outside of California must use the hard copy cards furnished by the CBA. You may contact the CBA Initial Licensing Unit by email at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) or by telephone at (916) 561-1701 to request fingerprint cards. Only hard copy fingerprint cards furnished by the CBA will be accepted. Fingerprint cards must be taken to a qualified technician trained in fingerprinting techniques. Some law enforcement agencies or notary publics will provide this service for a fee. Additionally, telephone yellow pages directories also list fingerprinting services.

Due to the time required to process hard copy fingerprint cards, applicants outside of California are encouraged to submit completed fingerprint cards at least four months prior to submission of the application for licensure.

### **California CPA Education Foundation Ethics Examination (PETH) Requirement**

[CBA Regulations section 10](#) requires all applicants to complete and pass a CBA-accepted ethics examination within two years of submitting an application.

The only ethics examination currently accepted by the CBA is the PETH examination administered by the California CPA (CalCPA) Education Foundation. The PETH examination is a self-study course and all passing scores are electronically transmitted to the CBA.

Key Topics on the PETH examination include:

- Ethics in business
- Basic concepts and philosophy of professional conduct
- Code of Professional Conduct
- Independence, integrity and objectivity
- Interpretation of Securities and Exchange Commission rules
- Commissions and fees
- Form of practice and name

- Advertising and solicitation
- Sanctions
- Tax Services
- Accountancy Act and CBA Regulations

To order the PETH examination, please visit CalCPA's website at [www.calcpa.org/ethics-exam](http://www.calcpa.org/ethics-exam) or contact them by email at [webreg@educationfoundation.org](mailto:webreg@educationfoundation.org) or by telephone at (800) 922-5272.

### **Criminal Conviction Disclosure Form**

Applicants are required to complete a [Criminal Conviction Disclosure Form](#). A conviction means a plea or jury verdict of guilty or a conviction following a plea of nolo contendere ("no contest"). This includes a conviction that has been dismissed (AKA "expunged") pursuant to Sections 1203.4, 1203.4a, or 1203.41 of the Penal Code, including infractions, misdemeanors, and felonies. You must disclose these and provide evidence of dismissal to the CBA. If you have obtained a dismissal of your conviction(s) pursuant to Penal Code sections 1203.4, 1203.4(a), or 1203.41, please submit a certified copy of the court order dismissing the conviction(s) with your application.

You also must include any conviction that arose from military service, any in which the imposition of execution of sentence was suspended, any which arose as a result of a failure to appear, an order of rehabilitation was entered, any record of conviction which was expunged, or a pardon was granted.

"Minor Traffic Violations" and convictions that were adjudicated in the juvenile court or convictions under California Health and Safety Code sections 11357(b), (c), (d), or (e), or section 11360(b) which are two years or older do not need to be reported. "Minor traffic violations" are defined as traffic infractions under \$1000 not involving alcohol, dangerous drugs, or controlled substances.

### **CPA Licensure and Application Fees**

- Initial Application – \$250
- Hard copy fingerprint processing fee – \$49

Presently, the CBA only accepts checks or money orders drawn on United States-affiliated banks with preprinted Federal Reserve Bank information on the check. Make checks payable to the **California Board of Accountancy**.

### **Returned Checks**

If your check is returned by the bank, you are responsible for the entire licensing fee (application processing fee and fingerprint fee if applicable) and a \$25 fee for the returned check. An application for licensure will not be processed until all fees have been paid in full.

## **The Status of Your CPA Application**

The CBA takes the following steps to keep you informed of the status of your application:

- Acknowledgment of your application – Upon receipt of your application, the CBA will send you an acknowledgment card informing you that your application has been received.
- 30-day status letter – The CBA will send you a status letter within 30 days informing you of the status of your application, including any remaining documents that you must submit.
- 60-day status letter – If you do not complete your application within 60 days following the receipt of your application, the CBA will send a second status letter advising you of the remaining documents still outstanding.

Following issuance of the 60-day status letter, applications with outstanding documents will be placed in a pending status. Once the outstanding documentation is submitted to the CBA, the application will be reactivated, and an additional status letter will be sent.

- When all required documents have been received to initiate the evaluation of your application, the CBA will send a letter advising you the application is in the review process. This process takes approximately four to six weeks from the date the evaluation begins. If an application is approved for licensure, the CBA will mail you a preapproval letter with the information necessary to receive your California CPA license number. If an application is not approved for licensure, you will be sent a letter advising why and what you need to do to obtain licensure.

## **Military Education and Experience**

The CBA considers the military a government entity. An applicant's education or accounting experience obtained in the military would qualify towards CPA licensure. Military education must conform to the requirements prescribed in Sections 9.2, 11, and 11.1 of the CBA Regulations, and must be documented on an official transcript from a degree-granting college, university, or other institution of learning recognized by a United States regional institutional accrediting agency or a national accrediting agency. Military experience must conform to the requirements prescribed in Section 12 or 12.5 of the CBA Regulations and be completed under the supervision of a person holding a valid license or comparable authority to practice public accounting.

## **Expedited Licensure for Military Service**

Per BPC sections 115.4 and 115.5, the CBA will expedite the licensure process for an applicant if: you were an active duty member and obtained an honorable discharge from the US Armed Forces, or you are married to, or in a domestic partnership or other legal union with, an active duty member of the Armed Forces of the United States assigned to a duty station in this state under official active duty military orders.

## **Honorably Discharged Military Members**

If you were an active duty member and obtained an honorable discharge from the US Armed Forces the CBA will expedite the processing of your application.

Applicants requesting expedited licensure under BPC 115.4 must attach to your application a copy of your Certificate of Release or Discharge from Active Duty, DD form 214, with evidence of honorable discharge.

## **Spouses and Domestic Partners**

If you are a spouse or domestic partner of an active duty member of the U.S. Armed Forces assigned to a duty station in California, the CBA will expedite the processing of your application if the following requirements are met:

(1) Supplies evidence satisfactory to the CBA that the applicant is married to, or in a domestic partnership or other legal union with, an active duty member of the Armed Forces of the United States who is assigned to a duty station in this state under official active duty military orders.

(2) Holds a valid license or comparable authority to practice public accounting in another state, district, or territory of the United States.

Applicants requesting expedited licensure under BPC section 115.5 must attach to your application a written statement with sufficient evidence such as a copy of the marriage certificate or certified declaration/registration of domestic partnership filed with the Secretary of State AND military orders establishing duty station in California. For other forms of "legal union" not recognized by California, you may submit other documentary evidence of legal union issued by the State that recognizes your legal union for consideration by the CBA in meeting this requirement.

## **Name and Address Changes**

You must notify the CBA of any name or address changes. Please note that when making a name change, you must provide copies of supporting documents (*i.e.* marriage certificate, court order naturalization, etc) to the CBA. To assist with your name change, please complete the [Name Change Form](#) located on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov). The form and supporting documents can be submitted via fax to (916) 263-3675 or by mail to the California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832.

Failure to keep name and address information current may result in delays in processing your application.

## **Abandoned Applications**

If you do not complete the application process within one year of notification by the CBA of any deficiency in the application, pursuant to [CBA Regulations section 71](#), the application fee will be forfeited, and the application is considered abandoned.

If your [Application for a California CPA License](#) has been abandoned, you will need to submit a new application for licensure with the appropriate fee and photo and must meet all requirements in effect at the time of reapplication. Transcripts, evaluations, examination grades, and Certificates of Experience previously submitted to the CBA will be retained on file.

### **License Approval**

Upon approval of your California CPA license application, you will be required to pay an initial CPA license fee, which is independent of the application fee, and submit your public contact information. Once the initial CPA license fee is cashiered, a congratulatory letter and your CPA wall certificate will be mailed to you. You may not engage in the practice of public accountancy or use the CPA designation until you have received your CPA license number from the CBA.

### **Continuing Education (CE) Requirement for New Licensees**

After the CBA receives your initial license fee and the Personal Information Data Card, you will receive a pocket identification card within eight weeks noting your first license expiration date.

To renew a license in an active status, you are required to complete 20 hours of CE for each full six-month interval from the date the license was issued to the license expiration date. This method is used to calculate the total CE hours; it does not require that 20 hours of CE be completed within each six-month period. If the initial license period is less than six months, no CE is required to renew the license.

If you are required to complete Government Auditing or A&A CE, you must complete six hours of CE in the appropriate subject matter as part of each 20 hours of general CE. Meeting the Government Auditing CE requirement is considered to have met the A&A CE requirement; however, meeting the A&A requirement is not considered to have met the Government Auditing CE requirement. If fewer than 80 hours of CE is needed for license renewal, the four-hour Fraud CE and four-hour ethics education CE requirements do not apply.

If you allow your license to go delinquent, you will be required to complete an additional 20 hours of CE for each full six-month period from the date of license expiration through the date you apply for license renewal, up to a maximum of 80 hours of CE.

### **Web License Lookup**

The [License Lookup](#) feature on the CBA website provides licensees and consumers with the following information about the CPA/PA or firm license: license type and number, license status, experience completed (attest or general), license expiration date, original license issue date, and address of record.

Enforcement information is available, including: names of licensees for which accusations have been filed and are pending possible disciplinary action; summaries of

decisions since July 1, 1993, for licenses revoked, surrendered, or placed on probation; and summaries for all other disciplinary actions.

### **Lost, Stolen, or Damaged CPA Wall Certificate**

If your CPA wall certificate is lost, stolen, or damaged, you may request a duplicate by completing the [Wall Certificate/Pocket I.D. Replacement Request Form](#) and paying the required fee.

## **VI. LICENSE RE-ISSUANCE**

### **Steps to Take if Your License is Canceled**

A California CPA, whose certificate has been canceled because renewal fees were not paid for five years following the license expiration date, may apply for and obtain a new certificate if the applicant is otherwise qualified under the provisions of [BPC section 5070.7](#) and meets the following requirements. You must meet the requirements for “active” status when you are approved for license re-issuance. An applicant with a canceled license wishing to apply for a new license to practice public accountancy must complete the following steps:

- Step 1. Complete the [Application for Certified Public Accountant \(Type D\)](#) and [Criminal Conviction Disclosure Form](#), and submit the appropriate fee. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain the application.
- Step 2. Pass the PETH Examination. Please refer to the PETH Examination section of this booklet.
- Step 3. Complete the Fingerprint process (Live Scan or hard copy cards). Please refer to the Fingerprinting section of this booklet.
- Step 4. Complete 80 hours of CE within two years preceding approval of the application and submit signed certificates of completion for those courses to the CBA.
  - For an applicant whose certificate will authorize signing authority on attest engagements, courses in the following subject areas are required: financial accounting standards (16 hours), auditing standards (16 hours), compilation and review (8 hours), detection and/or reporting of fraud in financial statements (8 hours), and other comprehensive basis of accounting (8 hours). The remaining hours may be completed in the following technical or non-technical subject areas:

**Technical subject matter:** accounting, auditing, fraud, taxation, consulting, financial planning, ethics as identified in [CBA Regulations section 87\(b\)](#), regulatory review as defined in [CBA Regulations section 87.8](#), computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon



the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.

**Non-technical subject matter**: communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management.

- For an applicant whose certificate will not authorize signing authority on attest engagements (as described above), courses may be completed in technical and non-technical subject matter, with a minimum of 40 hours completed in technical subject areas.

### **Important Notes Regarding Re-Issuance**

In lieu of meeting the continuing education requirements described above, the applicant may choose to retake and pass the Uniform CPA Exam. Upon completion of the appropriate continuing education, an applicant who obtains a new certificate after cancelation will be permitted to perform the same services the applicant was authorized to perform prior to cancelation. Licensure under re-issuance will be based on the education and experience requirements submitted at the time of the original license approval and a new license number will be issued.

Pursuant to BPC section 5070.1, the CBA shall not restore to active or inactive status a license that was canceled and then placed into retired status. The individual shall instead re-apply for CPA licensure through the re-issuance process.

## **VII. OUT-OF-STATE LICENSEE**

The CBA will consider applications filed under [BPC section 5087](#) and [CBA Regulations section 36.1](#) from holders of current, active, and unrestricted CPA licenses issued under the laws of any state. The CBA may deny an application if the facts indicate the applicant has been a California resident before, during, or after obtaining a CPA license in another state and when the facts indicate that the applicant's CPA license was obtained in another state to evade otherwise applicable California statutes and rules.

California law does not allow the CBA authority to grant licenses to persons based solely on the fact they are licensed or registered in another state as a certified public accountant. Such persons must successfully complete the CPA Exam and meet all other requirements for licensure as a CPA in California.

### **Practice Rights for Applicants Licensed as CPAs in Another State**

Pursuant to [BPC sections 5087](#) and [5088](#), a qualified out-of-state CPA may obtain temporary practice rights through the California Practice Privilege Program, while his or her California CPA License application is being reviewed.

You may visit the CBA website [www.cba.ca.gov](http://www.cba.ca.gov) for information regarding California's practice privilege, including a [Practice Privilege Handbook](#) and related [forms](#). If you



have further questions, you may contact the CBA Practice Privilege Unit by email at [pracprivinfo@cba.ca.gov](mailto:pracprivinfo@cba.ca.gov) or by telephone at (916) 561-1704.

The names of out-of-state applicants meeting the requirements for a practice privilege in California are maintained on the CBA website under [License Lookup](#).

### **VIII. FORMS**

Application checklists and [forms](#) are available on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) or by contacting the CBA Initial Licensing Unit by email at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) or by telephone at (916) 561-1701.

### **IX. FREQUENTLY ASKED QUESTIONS (FAQs)**

A series of scenario-based [FAQs](#) related to initial licensure can be found on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov).