



**State of Maine  
Department of Professional & Financial Regulation  
Office of Professional & Occupational Regulation**

**INDIVIDUAL LICENSE APPLICATION**

<b>APPLICANT INFORMATION</b> (please print)			
FULL LEGAL NAME	<i>FIRST</i>	<i>MIDDLE INITIAL</i>	<i>LAST</i>
ANY OTHER NAMES EVER USED:			
DATE OF BIRTH	<i>mm / dd / yyyy</i>	SOCIAL SECURITY NUMBER	- -
MAILING ADDRESS			
CITY	STATE	ZIP	COUNTY
PHONE # ( )	FAX # ( )	E-MAIL	
<b>CRIMINAL BACKGROUND DISCLOSURE</b>			
<i>NOTE: Failure to disclose criminal convictions may result in denial, fines, suspension and/or revocation of a license.</i>			
1. <b>Have you ever been convicted by any court of any crime? (circle one)</b> <b>NO</b> <b>YES</b>			
If yes, enclose a detailed description of what happened (including dates) and a copy of the court judgment.			
2. <b>Has any jurisdiction taken disciplinary action against any professional license you hold or have held, or denied your application for licensure? (circle one)</b> <b>NO</b> <b>YES</b>			
If yes, enclose a detailed explanation and copies of all documents.			
By my signature, I hereby certify that the information provided on this application is true and accurate to the best of my knowledge and belief. By submitting this application, I affirm that the Office of Professional & Occupational Regulation will rely upon this information for issuance of my license and that this information is truthful and factual. I also understand that sanctions may be imposed including denial, fines, suspension or revocation of my license if this information is found to be false.			
<b>SIGNATURE</b>		<b>DATE</b>	

<p><b>BOARD OF ACCOUNTANCY</b> <b>CERTIFIED PUBLIC ACCOUNTANT</b> <b>TRANSFER OF CREDITS LICENSE APPLICATION</b></p> <p><b>Required Fee: \$146.00 (includes criminal records check fee)</b></p>		<p><b>Office Use Only:</b> 1421- \$75.00 1446 - \$50.00 2619- \$21.00</p>
<p>LICENSE TYPE:</p> <p>Certified Public Accountant (CP1421)</p>		<p><i>Office Use Only:</i></p> <p>Check # _____</p> <p>Amount: _____</p> <p>Cash # _____</p> <p>Lic. # _____</p> <p>Issue Date _____</p> <p>Exp. Date _____</p>

<b>PAYMENT OPTIONS:</b>			
Make checks payable to "Maine State Treasurer" - If you wish to pay by Mastercard or Visa, fill out the following:			
NAME OF CARDHOLDER (please print)	<i>FIRST</i>	<i>MIDDLE INITIAL</i>	<i>LAST</i>
I authorize the Department of Professional and Financial Regulation, Office of Professional & Occupational Regulation to charge my <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD      the following amount: \$ _____			
Card number:	<i>XXXX-XXXX-XXXX-XXXX</i>	Expiration Date	<i>mm / yyyy</i>
<b>SIGNATURE</b>		<b>DATE</b>	

**QUALIFICATIONS** – In order to qualify for a license as a Certified Public Accountant by Transfer of Credits, the applicant must have successfully completed the CPA examination in another state or jurisdiction.

The Authorization for Interstate Exchange of Examination and Licensure Information form is essential to the application you are filing with the Board. Before approval of your application, the Accountancy Board must verify your examination credits. Complete the top portion of this form and forward it to the appropriate Board of Accountancy. That Board, in turn, will complete the remainder of this form and return it to the Maine Board of Accountancy.

Complete the Work Experience Verification form documenting the completion of two years of public accounting work experience. Of the two years, at least 400 hours of work experience in audit, review and compilation and 200 hours in advisory services as certified by your employer must be documented.

You must provide documentation, either official transcript or FACS evaluation, of at least 150 hours of education, including a minimum 4-year baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include basic courses in accounting and auditing. The 150 semester hours shall consist of at least 15 hours of accounting, auditing and ethics which must include at least 3 hours of auditing and 3 hours of accounting.

Have you ever been denied permission to sit for the Uniform CPA Examination? Yes No

**COLLEGE EDUCATION**

NAME AND LOCATION	ATTENDANCE		DEGREE RECEIVED	DATE RECEIVED
	FROM	TO		

### REFERENCES

Obtain the signatures of three references, listing name, address, occupation and length of time they have known you. One reference should be a CPA and the other two references should be persons who are not CPAs, all of whom have known you for the past three years. Relatives are not accepted. (If you are unable to fulfill these requirements, have this section completed by other individuals, using your own best judgment, and explain why you cannot fulfill the requirements of this section with a brief statement.)

I hereby certify by affixing my signature below, that I have known the applicant for no less than three years, and that the applicant is of good moral character.

SIGNATURE	NAME & ADDRESS	OCCUPATION	LENGTH OF TIME KNOWN



Department of Professional and Financial Regulation  
Office of Licensing and Registration  
**Maine Board of Accountancy**  
35 State House Station  
Augusta, ME 04333  
207/624-8627

**VERIFICATION OF LICENSURE FOR CPA SUPERVISOR  
OR LICENSED SUPERVISOR PROFESSIONAL**

In order to verify your experience under the direct supervision of a CPA, this form must be completed by the licensing authority in the jurisdiction where the supervising CPA holds an active permit to practice. You are advised to check with that board before forwarding this form to determine if there is a fee or additional requirements need to be met before the information will be released. This form does not apply to applicants whose supervisor is a Maine licensed CPA.

**SECTION A:** To be completed by applicant. After completing Section A, submit this form to the State Board of Accountancy where the supervising CPA holds a permit to practice public accounting.

Please type or print legibly:

**SUPERVISING CPA INFORMATION**

\_\_\_\_\_  
Name of Direct Supervisor

\_\_\_\_\_  
Name of Firm/Company

\_\_\_\_\_  
Certificate Number

\_\_\_\_\_  
State Where Certified

**Duration of Supervised Experience:** From: \_\_\_\_\_ To: \_\_\_\_\_  
Date Date

**SECTION B:** To be completed by the Board of Accountancy where the above-named supervising certified public accountant is certified and permitted to engage in the practice of public accounting, and mailed directly to the Maine Board of Accountancy at the above address.

I certify that \_\_\_\_\_, license number \_\_\_\_\_ in the State of \_\_\_\_\_ held an active permit to engage in the practice of public accounting during the entire "Duration of Supervised Experience" as specified above.

Permit First Issued: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Comments: \_\_\_\_\_

Seal

\_\_\_\_\_  
Board

\_\_\_\_\_  
Board Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

# AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

STATE OF MAINE  
 DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION  
 OFFICE OF LICENSING AND REGISTRATION  
**BOARD OF ACCOUNTANCY**  
 35 STATE HOUSE STATION  
 AUGUSTA, ME 04333  
 TEL: (207)624-8627 FAX: (207)624-8636  
 HEARING IMPAIRED: 1-888-577-6690

Last Name:	First Name:	Middle Name:	Maiden Name:
Mailing Address:			
City:	State:	Zip Code:	
Social Security Number:		Certificate Number, if Applicable:	
Date of Birth: ____/____/____		Home Telephone: (____)____-____	
		Work Telephone: (____)____-____	

I hereby request and authorize the \_\_\_\_\_ Board of Accountancy provide any and all pertinent information requested in this form to the Maine Board of Accountancy to complete an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

\_\_\_\_\_  
 Applicant's Signature

\_\_\_\_\_  
 Date

**SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY**  
**SECTION A: VERIFICATION OF EXAMINATION CREDITS:**

The following are grades awarded on the Uniform CPA Examination for the applicant named above, as reported by the AICPA Advisory Grading Service. (Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA exam was used; and if there is any reason why the grades should not be accepted.) Please list all grades, including failing grades, recorded for the applicant.

Date of Examination	Candidate ID #	Audit	LPR (Business Law)	FARE (Theory)	ARE (Practice)

1. Was the applicant ever denied admission to the Exam? Yes No (If yes, please use Section D of this form.)
2. If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? Yes No

3. If the candidate has not passed all parts of the CPA Exam, indicate above the expiration date of those parts that have been passed and for which credit has been given.

**SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS:**

**CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT/PUBLIC ACCOUNTANT**

The applicant was granted an original/reciprocal (circle one) CPA Certificate number \_\_\_\_\_  
Issued \_\_\_\_/\_\_\_\_/\_\_\_\_ which is in good standing unless otherwise noted in Section D of this form.

**LICENSE/PERMIT TO PRACTICE PUBLIC ACCOUNTING**

**(If licensing is the responsibility of another agency, please forward and request completion of applicable section.)**

- 2. Yes No This state is a two-tier state.
- 3. Yes No The license/permit from this Board is in good standing and expires \_\_\_\_\_.
- 4. Yes No The applicant is currently licensed to engage in the practice of public accounting.
- 5. Yes No Has there ever been any disciplinary action instituted against the applicant?  
If yes, please explain in Section D.
- 6. If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement.
  - \_\_\_\_\_ License/Permit not required
  - \_\_\_\_\_ Pay appropriate fee and/or post bond
  - \_\_\_\_\_ Complete acceptable work experience
  - \_\_\_\_\_ Complete continuing professional education requirements
  - \_\_\_\_\_ Other (please specify) \_\_\_\_\_

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**SECTION C: ADDITIONAL INFORMATION REQUESTED:**

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**SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS ON INFORMATION PROVIDED**

(Official seal and signature must be affixed to attached sheets if needed to respond to inquiry.)

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The information provided herein is correct to the best of my knowledge.

Official Board Seal

\_\_\_\_\_  
Board/Agency

\_\_\_\_\_  
Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## Frequently Asked Questions:

- **Where do I send my application?** Our mailing address is 35 State House Station, Augusta, Maine 04333-0035
- **Where are you located?** 76 Northern Avenue, Gardiner, Maine.
- **What hours are you open?** 8:00 AM to 5:00 PM weekdays
- **Can I come to Gardiner to drop off my application?** Yes. You will not leave with a license, though.
- **Can I come to Gardiner to pick up my license?** No. Your license will be mailed to you.
- **How long does it take to process an application?** You can check our website: [www.maine.gov/professionallicensing](http://www.maine.gov/professionallicensing). Your license will show up as PENDING at first; as soon as your status is ACTIVE you are authorized to practice.
- **How far back do I go answering the criminal question?** Any conviction, ever.

## NOTICES

**BACKGROUND CHECK:** Pursuant to 5 M.R.S.A. §5301 - 5303, the State of Maine is granted the authority to take into consideration an applicant's criminal history record. The Office of Professional & Occupational Regulation requires a criminal history records check as part of the application process for all applicants.

**PUBLIC RECORD:** This application is a public record for purposes of the Maine Freedom of Access Law (1 MRSA §401 et seq). Public records must be made available to any person upon request. This application for licensure is a public record and information supplied as part of the application (other than social security number and credit card information) is public information. Other licensing records to which this information may later be transferred will also be considered public records. Names, license numbers and mailing addresses listed on or submitted as part of this application will be available to the public and may be posted on our website.

**SOCIAL SECURITY NUMBER:** The following statement is made pursuant to the Privacy Act of 1974 (§7(B)). Disclosure of your Social Security Number is mandatory. Solicitation of your Social Security Number is solely for tax administration purposes, pursuant to 35 MRSA §175 as authorized by the Tax Reform Act of 1975 (42 USC §405(C)(2)(C)(1)). Your Social Security Number will be disclosed to the State Tax Assessor or an authorized agent for use in determining filing obligations and tax liability pursuant to Title 36 of the Maine Revised Statutes. No further use will be made of your Social Security Number and it shall be treated as confidential tax information pursuant to 36 MRSA §191.

### Before you seal the envelope, did you:

- Complete every item on the application (incomplete applications may be returned)
- Answer the criminal background disclosure questions
- Sign and date your application
- Include correct amount (payable to Maine State Treasurer) or credit card information (plus signature)
- Include any required transcripts or exam results
- Make a copy of your application to keep for your records
- DO NOT SEND CASH.