SBA-11 GENERAL INSTRUCTIONS

Please type or print all requested information. If the space provided is insufficient, please attach a separate sheet. All forms are available on our website, www.ct.gov/dcp.

Applicants should only apply if they meet all of the current requirements. This office does not evaluate an applicant's credentials or determine an applicant's eligibility prior to the submission of an application, fee and all supporting documentation. It is the responsibility of the applicant to arrange for the submission of all required documentation for timely processing of the application. **All supporting documentation submitted prior to an application will only remain on file for one year from the date received. After the one year, the documents will be destroyed in accordance with the agency's record retention schedule.**

The application fee covers the cost of eligibility determination and related administrative functions. All fees are non-refundable and non-transferable. The CPA registration and license expire annually on December 31st.

Application Type

The application forms may be used to apply for a Connecticut CPA certification only, certification & registration or certification & license for applicants applying for the first time or by reciprocity.

All applicants must select one of the following options:

- **CPA Certification only:** Application fee: $150.00. The CPA Certificate alone does not grant the authority to use the title Certified Public Accountant or the initials CPA, and does not grant the authority to practice public accountancy.
- **CPA Certification & Registration:** Application fee: $190.00. The registration allows for limited use of the title Certified Public Accountant and the Initials CPA.
- **CPA Certification & License:** Application fee: $300.00. The license allows for unlimited use of the title Certified Public Accountant and the initials CPA as well as being a prerequisite to obtaining a firm permit.

All fees must be in the form of a check or money order made payable to: "Treasurer, State of Connecticut" and mailed with the completed application to the address at the top of the application. All fees are non-refundable and non-transferable.

Section 1: Applicant Information

Provide your name as you wish it to appear on your certificate, address, telephone number, e-mail address, date of birth, full social security number and indicate which state you passed the CPA examination. The e-mail address is mandatory for all applicants as this is how you will receive all communication and notifications from this office.

Section 2: CPA Certifications/Registrations/Licenses

Reciprocal applicants must list the jurisdiction that issued your original certificate. You must arrange to have the jurisdiction complete our SBA-7 form or they may generate their own form letter and provide it in a sealed envelope with your application or have it mailed directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

List all jurisdictions in which you hold a CPA Certificate/Registration/License. If you ever had any disciplinary action in another jurisdiction, you will be required to provide a statement of explanation. If additional information or documentation is required, you will be notified by this office.

Section 3: Background Information

Answer the felony conviction question by checking the appropriate box. If you answer "Yes," you must attach a statement of explanation. If additional information or documentation is required, you will be notified by this office. You are required to notify the board if you are ever convicted of a felony.

Section 4: Uniform CPA Examination

All applicants must pass the Uniform CPA Exam by sitting for all 4 parts and achieving a passing grade of 75 or better for each part. All passing scores must be obtained within 18 months from the date the first exam is passed.

Check the appropriate box for the jurisdiction in which you passed the CPA Exam and provide the exam completion date. If you passed the exam in another jurisdiction, you must arrange to have your grades sent to this office. They may generate their own form letter and provide it in a sealed envelope with your application or have it mailed directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

Section 5: Ethics Course & Exam

Applicants are required to complete the AICPA Professional Ethics for CPAs self-study course. A score of 90% or higher is required. Provide the date you completed the course & exam. You will need to provide a copy of the completion certificate with your application. Reciprocal applicants: if you are claiming over 5 years of public accounting experience within the last 10 years "5 in 10" rule you do not need to complete this section.

Section 6: Experience

Connecticut requires full-time, diversified experience, involving the application of generally accepted accounting principles and the application of generally accepted auditing standards, as the result of employment in public accounting or the equivalent in government or industry. Such experience shall have been obtained under the supervision of a Certified Public Accountant holding a valid Certified Public Accounting Certificate or license for no less than three years prior to the verification of such experience.

Applicants are required to complete at least 2-3 years of experience within the last 10 years prior to applying.

- All applicants who passed the CPA exam before **OR** after to January 1, 2000 *and* have 150 semester hours of education are required to document no less than 2 years/104 weeks of experience with the last 10 years.
- All applicants who passed the CPA exam before January 1, 2000 and have *less than* 150 semester hours of education are required to document no less than 3 years/156 weeks of experience with the last 10 years.

Reciprocal applicants who document no less than 5 years of public accounting work experience with the last 10 years ***"5 in 10"*** *rule* are exempt from the ethics and education requirement.

Public Experience: Experience may be gained through employment as a staff accountant of a firm of certified public accountants where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters.

Government Experience: Experience may be gained through employment with accounting agencies or within federal, state or municipal government where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters. The applicant shall obtain experience in assessing the adequacy of the agency's internal controls by developing an understanding of the accounting agency transaction processes and information systems.

Industry Experience: Experience may be gained in industry where such experience is of a non-routine accounting nature such that it continually requires independent thought and judgment on accounting matters. The applicant shall obtain experience in assessing the adequacy of the employer's internal controls by developing an understanding of the employer's transaction processes and information systems. The applicant shall also obtain experience in tax return preparation and research, preparation and analysis of financial statements, cost accounting, budgeting, and the application of accounting principles. Such experience includes obtaining an understanding of the industry in which the applicant's employer operates, including the employer's competition and key competitiveness factors that affect the industry.

1. Check the appropriate box which describes the type of experience you are claiming.
2. Check the appropriate box which indicates how many years of experience you claiming based on when you passed the CPA examination and education you completed.
3. Provide the name of the employer(s), the dates of the experience and the amount of time you are claiming.
4. Arrange to have your employer(s) complete the CPA Experience Verification SBA-12 form to verify your work experience and provide it in a sealed envelope with your application or have it mailed directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

Section 7: Education

The education requirement is composed of two parts, a general degree requirement of at least a bachelor's degree from a four year accredited institution and specific credit hours.

For applicants who passed the CPA Exam prior to January 1, 2000 (claiming three years of experience): must provide transcripts confirming at least 24 semester hours in Accounting, 3 semester hours in economics, 3 semester hours in finance, 3 semester hours in business law, and 13 semester hours in general business related subjects.

For applicants who passed the CPA Exam for the first time after January 1, 2000 (claiming two years of experience) and applicants who took the CPA Exam before May 26, 2007: must provide transcripts confirming completion of 150 semester hours of college education, which at least 36 semester hours must be in accounting, at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for- credit courses, including courses in excess of the minimums set.

Note: Applicants who passed the CPA Exam in Connecticut on or before May 26, 2007 are not required to provide transcripts.

For applicants who took CPA Exam for the first time after, May 26, 2007: must provide transcripts confirming completion of 150 semester hours of college education, which at least 36 semester hours must be in accounting, at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for- credit courses, including courses in excess of the minimums set.

Education obtained outside of the US must be evaluated by the National Association of Credential Evaluation Services (NACES) www.naces.org prior to applying.

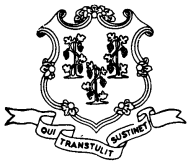
1. Check the appropriate box which indicates the education you completed.
2. List all the educational institutions where you completed accounting, economics, business and general education courses, total credit hours and degree awarded.
3. Provide transcript(s) in a sealed envelope with your application or arrange to have each institution mail a transcript directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

Section 8: Attestation

Review the forms for completeness and sign and date.

SBA_11Rev 08/16

STATE OF CONNECTICUT
DEPARTMENT OF CONSUMER PROTECTION
State Board of Accountancy
165 Capitol Avenue
Hartford, CT 06106
Email: dcp.licensecpa@ct.gov
Web site: www.ct.gov/dcp



For Official Use Only

Initial & Reciprocal CPA Certification/Registration/License

Mail this completed application with a check or money order made payable to "Treasurer, State of CT" to the address above. Reciprocal applicants who completed no less than 5 years of public accounting experience within the last 10 years do not need to complete Section 5 & 7. Please be sure you have read and understood all requirements, rules and regulations prior to applying. All fees are non-refundable and non-transferable.

Check (✓) one:

- ☐ **Initial CPA Certification ONLY: $150.00**
- ☐ **Initial CPA Certification & Registration: $190.00**
- ☐ **Initial CPA Certification & License: $300.00**
- ☐ **Reciprocal CPA Certification ONLY: $150.00**
- ☐ **Reciprocal CPA Certification & Registration: $190.00**
- ☐ **Reciprocal CPA Certification & License: $300.00**

Section 1: Applicant Information

First Name	Middle Name	Last Name
Name as you wish for it to appear on your certificate (if different from above)		
Business Name (If using business address)		

Street Address	City	State	Zip Code

Telephone Number	Email Address (mandatory for all applicants)	Date of Birth

Social Security Number*	In which state did you take the CPA exam	Name CPA exam was under if different from above

*The Federal Privacy Act of 1974 requires that you be notified that disclosure of your Social Security Number is required pursuant to CGS17b-137a.

Section 2: CPA Certificates/Registrations/Licenses

1. If applicable, which jurisdiction issued your original certificate: _____. *You must arrange to have the jurisdiction verify the status of your original certificate. They may generate their own verification form or complete our SBA-7.*
2. Do you hold a CPA certificate/registration/license in another jurisdiction? ☐ **YES** ☐ **NO** *If YES, list **all** jurisdictions (abbreviations only)*:

   _____
3. Have you ever had a CPA certificate/registration/license surrendered, suspended, revoked, limited, denied or is any such action pending in any state or jurisdiction? ☐ **YES** ☐ **NO** *If YES, attach a statement of explanation.*

Section 3: Background Information

Have you ever been convicted of a crime which constitutes a felony? ☐ **YES** ☐ **NO** *If YES, attach a statement of explanation.*

Section 4: Uniform CPA Exam

Check the appropriate box:

☐ Passed the CPA Exam in CT. Exam completion date: _____

☐ Passed the CPA Exam in the following state: _____. Exam completion date: _____. *If you passed the exam in another jurisdiction, you must arrange to have your grades sent to this office. They may generate a form letter or use our SBA-7 form.*

Section 5: Ethics Course & Exam

Have you successfully completed the AICPA Professional Ethics for CPAs self-study course with at least a score of 90? ☐ **YES** ☐ **NO**

Completion date: _____. *If completed, attach a copy of the certificate of completion.*

Section 6: Experience

Each employer must complete the SBA-12 forms.

Accounting Experience Claimed: ☐ Public ☐ Government ☐ Industry ☐ A combination of experience

Check the appropriate box:

☐ All applicants who passed the CPA Exam *after* January 1, 2000 **OR** *prior* to January 1, 2000 *and* completed 150 semester hours of education. Applicants in this category must document no less than 2 years/104 weeks of experience within the last 10 years.

☐ All applicants who passed the CPA Exam prior to January 1, 2000 and completed less than 150 semester hours of education. Applicants in this category must document no less than 3 years/156 weeks within the last 10 years.

☐ Reciprocal applicants who completed no less than 5 years of public accounting experience within the last 10 years, "5 in 10" rule. Applicants in this category must document no less than 5 years of public accounting experience within the last 10 years.

Name of Employer	Dates of Experience	Amount of Time Claimed
_____	_____ to _____	_____ yrs. _____ mo. _____ days
_____	_____ to _____	_____ yrs. _____ mo. _____ days
_____	_____ to _____	_____ yrs. _____ mo. _____ days
_____	_____ to _____	_____ yrs. _____ mo. _____ days

Section 7: Education

- All applicants must have obtained at least a bachelor's degree from an accredited institution.
- Education obtained outside of the US must be evaluated by the National Association of Credential Evaluation Services (NACES) prior to submitting this application.

Check the appropriate box:

☐ Passed CPA Exam *after* January 1, 2000 **OR** *prior* to January 1, 2000 *and* claiming 2 years of experience. Applicants in this category must provide transcripts confirming at least 150 semester hours of college education, which includes at least 36 semester hours in accounting, at least 30 semester hours in economics and business administration and at least 60 semester hours in general education.

☐ Passed CPA Exam *prior* to January 1, 2000 and claiming 3 years of experience. Applicants in this category must provide transcripts confirming at least 24 semester hours in accounting, 3 semester hours in economics, 3 semester hours in finance, 3 semester hours in business law and 13 semester hours in general business subjects.

NOTE: Applicants who passed the Connecticut CPA Exam on or before May 26, 2007 will NOT need to provide transcripts.

List all educational institutions where you completed accounting, economics, business and general education courses. *You must provide the transcript(s) in a sealed envelope with this application or arrange to have each institution mail a transcript directly to this office.*

Name of Institution	Total Credit Hrs.	Degree Awarded
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Section 8: Attestation

I, _____ declare under penalty of perjury, under the laws of the State of Connecticut,
Printed Name of Applicant

that all statements contained in this application and any accompanying documents are true and correct, with full knowledge that all statements made in this application are subject to investigation and that any false or dishonest answer to any question may be grounds for denial or subsequent revocation of certification/license.

_____ _____

Applicant's Signature ***Date***