

**STATE OF RHODE ISLAND
BOARD OF ACCOUNTANCY**

560 Jefferson Blvd. 1st Floor
Warwick, Rhode Island 02886

FULL APPLICATION FOR RHODE ISLAND CANDIDATE BY EXAM

INSTRUCTIONS

1. This application entitled “Full Application for Rhode Island Candidate by Exam” (or “Full Application”) should be used by any individual, regardless of residency, who is applying in Rhode Island as their first CPA license through examination. If you are seeking licensure by reciprocity of licensure from another substantially equivalent jurisdiction, then the proper form is the “Reciprocity Application for Rhode Island”.
2. Completing the application package consists of the below steps.
 - A. You must fill out and return Part A: Application and Part B: Tax Affidavit.
 - B. With the above, you must include documentation from the American Institute of Certified Public Accountants (AICPA) of your successful completion of the AICPA Comprehensive Course Ethics Exam with a grade of 90% or better. For more information, visit www.aicpa.org or call 1-888-777-7077 Monday through Friday, 8:30 a.m. – 7:00 p.m.
 - C. If you did not submit your final college transcript to indicate accrual of 150 semester hours to the National Association of State Boards of Accountancy (NASBA) when you applied for the CPA Exam, you must submit the transcript along the above documents. If you already submitted said transcripts to NASBA, the Board will receive the copies from NASBA.
 - D. The CPA who supervised your experience must fill out and return to the Board Part C: Experience Verification. In Part C of this application, you will find: (i) the “Experience Verification Cover Letter” and (i) the “Experience Verification Form.” You should complete the top section of the Experience Verification Form and present it to your supervisor along with the Experience Verification Cover Letter. Your supervisor should return this verification directly to this office.
 - E. As part of the application, you will be required to provide a U.S. Social Security Number. This requirement is derived from Chapter 5-76 of the R.I. Gen. Laws pertaining to taxation and cannot be waived.
 - F. As a part of the application, you will be required to provide a picture ID if you have not already provided one to NASBA.
 - G. If your application receives preliminary approval by the Board, you will be notified that

a \$375.00 fee is due before the license will be issued. This fee needs to be payable by check written out to the General Treasurer of the State of Rhode Island.

- H. Please be advised that in addition to your individual license, the practice unit in which you practice must have a practice unit license. If you will be employed by an existing practice unit, list their practice unit name and license number which may be searched on the Board's website. Otherwise, you must also complete the practice unit license application for your practice unit. In that case, you may indicate "application pending" on the practice unit question.
- I. Please also be advised that if you are granted a Rhode Island CPA license, you will become subject to the Rhode Island continuing professional education requirements as outlined in the Board's regulations which can be accessed on the Board's website.
- J. To reference any of the R.I. Gen. Laws cited in this application, visit <http://webserver.rilin.state.ri.us/Statutes/>
- K. Additional information may be found at the Board of Accountancy's web page: <https://dbr.ri.gov/divisions/accountancy/>
- L. Questions about this application may be directed to 401-889-5446 or by e-mail to dawne.broadfield@dbr.ri.gov.

APPLICATION FOR INITIAL INDIVIDUAL LICENSE

PART A: APPLICATION

Name of Applicant (print) _____ Email _____

Residence Address _____ Phone _____

Employer Name _____ Phone _____

Business Address _____

Preference for mailings (check one) Residence () Business ()

Note that most routine communications from the Board will be by e-mail. Therefore, make sure your email address is accurately recorded.

If applicable, list all other jurisdictions where you have been issued a license, certificate, or registration to practice as a CPA.

State/Jurisdiction	Registration/Certificate/License or Charter Number	Issue Date	Expiration Date

Have you ever engaged in the practice of public accounting in the State of Rhode Island?

Yes () OR No ()

Practice Unit Information

You are hereby advised that a Rhode Island CPA Practice Unit License is required if the practice unit has established a physical office location in Rhode Island. Please check which situation applies to you:

- I will be practicing under Practice Unit License# _____
- I am planning on submitting a Practice Unit License Application
- I am claiming that neither applies to me.

Criminal and Licensing Background

Check all corresponding box(es) below that apply to you. If you checked any box(es), please submit a notarized letter giving a complete detailed explanation and include copies of any court records or decision issued by a licensing or disciplinary authority.

- Conviction of, pleading guilty or nolo contendere to, or currently pending charges of a crime or an act constituting a crime of forgery, embezzlement, obtaining money under false pretenses, bribery, larceny, extortion, conspiracy to defraud, misappropriation of funds, tax evasion, or any other similar criminal offense or any other felony crime.
- Cancellation, revocation, suspension, refusal to issue or renew, or currently pending proceedings pertaining to a CPA certificate or permit from another state by the other state for any cause other than failure to pay a fee or to meet the requirements of continuing education in that other state.
- Suspension or revocation of the right to practice public accounting before any state or federal agency or currently pending proceedings for such suspension or revocation.
- Suspension or revocation of any other professional or vocational license in the State of Rhode Island or any other state or foreign country for professional misconduct or currently pending proceedings for such suspension or revocation.

You are advised that any licensee convicted of, or otherwise pleads guilty or nolo contendere to, any felony or misdemeanor, or is disciplined by any governmental agency in connection with a CPA or any other occupational license, shall file with the Board a written report of such conviction or disciplinary action within sixty (60) days of the final judgment or final order in the case.

Attestation of Truth and Accuracy

I attest under penalty of perjury to the truth and accuracy of all statements, answers and representations made in this application.

Signature _____ Date _____

PART B: MANDATORY RHODE ISLAND TAX FORM
TAXPAYER STATUS AFFIDAVIT / IDENTITY FORM

All persons applying for or renewing any license, registration, permit or other authority (hereinafter called “licensee”) to conduct a business or occupation in the state of Rhode Island are required to file all applicable tax returns and pay all taxes owed to the state prior to receiving a license as mandated by state law (RIGL 5-76) except as noted below.

In order to verify that the state is not owed taxes, licensees are required to provide their Social Security Number or Federal Tax Identification Number as appropriate. These numbers will be transmitted to the Division of Taxation to verify tax status prior to the issuance of a license. This declaration must be made prior to the issuance of a license.

LICENSEE DECLARATION

PLEASE CHECK ONE BOX BELOW OR APPLICATION WILL BE CONSIDERED INCOMPLETE

- I hereby declare, under penalty of perjury, that I have filed all required state tax returns and have paid all taxes owed.
- I have entered a written installment agreement to pay delinquent taxes that is satisfactory to the Tax Administrator.
- I am currently pursuing administrative review of taxes owed to the state.
- I am in federal bankruptcy. (Case # _____)
- I am in state receivership. (Case # _____)
- I have been discharged from Bankruptcy. (Case # _____)

Type of License you’re applying for:

Print Full Name

Social Security or Federal Tax
Identification Number

Signature

Date

PART C: EXPERIENCE VERIFICATION COVER LETTER

**STATE OF RHODE ISLAND
BOARD OF ACCOUNTANCY
560 Jefferson Blvd, 1st Floor
Warwick, Rhode Island 02886**

Dear Supervising CPA:

An applicant for a CPA license in Rhode Island has requested that you verify his/her experience. Please complete the enclosed form and return it directly to the Rhode Island Board of Accountancy, at the above address.

The supervising CPA must attest that to the best of his/her knowledge, the applicant's experience under that supervising CPA satisfied the requirements of R.I. Gen. Laws § 5-3.1-5(a)(5) and the Rhode Island Board of Accountancy's implementing regulations concerning the experience requirement. Links to those requirements may be accessed at <https://dbr.ri.gov/divisions/accountancy/> and questions may be directed to 401-889-5446 and dawne.broadfield@dbr.ri.gov.

Please note that the Board's regulations provide that the Board may request verification of the applicant's experience from the supervising CPA.

Thank you for your anticipated cooperation.

Regards,

RHODE ISLAND BOARD OF ACCOUNTANCY

PART D: EXPERIENCE VERIFICATION FORM

**STATE OF RHODE ISLAND
BOARD OF ACCOUNTANCY**

**560 Jefferson Blvd. 1st Floor
Warwick, Rhode Island 02886**

APPLICANT SECTION

NAME: _____

RESIDENCE ADDRESS: _____

_____ Tel. No. _____

E-mail _____

CURRENT EMPLOYER & ADDRESS: _____

_____ Tel. No. _____

ATTESTATION OF APPLICANT

I attest that to the best of my knowledge, my experience under each supervising CPA who is verifying my experience satisfied the requirements of R.I. Gen. Laws § 5-3.1-5(a)(5) and the Rhode Island Board of Accountancy's implementing regulations concerning the experience requirement.

SIGNATURE _____

DATE _____

PRINT NAME _____

EMPLOYER/SUPERVISOR SECTION

NAME OF PRACTICE UNIT OR LICENSEHOLDER: _____

LICENSE NUMBER: _____ EXPIRATION DATE OF LICENSE: _____

BUSINESS ADDRESS: _____

Tel. No. _____

INCLUSIVE DATES OF APPLICANT'S EMPLOYMENT: FROM _____ TO _____

INDICATE FULL OR PART-TIME EMPLOYEE _____

- 1. WITH RESPECT TO THE TYPES OF EXPERIENCE, PLEASE DESCRIBE THE NATURE AND DUTIES OF THE APPLICANT'S EMPLOYMENT, REFERENCING THE REGULATIONS OF THE RHODE BOARD OF ACCOUNTANCY FOR THE FULFILLMENT OF THE PUBLIC ACCOUNTING EXPERIENCE REQUIREMENT. THIS INFORMATION CAN BE FOUND AT WWW.DBR.RI.GOV**

2. TOTAL HOURS OF EXPERIENCE _____

ATTESTATION OF SUPERVISING CPA

I attest that to the best of my knowledge, the applicant’s experience under that supervising CPA satisfied the requirements of R.I. Gen. Laws § 5-3.1-5(a)(5) and the Rhode Island Board of Accountancy’s implementing regulations concerning the experience requirement.

SIGNATURE _____

DATE _____

PRINT NAME _____

STATE OF CPA LICENSE _____

CPA LICENSE NUMBER _____