

STATE OF RHODE ISLAND

BOARD OF ACCOUNTANCY

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

RECIPROCITY APPLICATION FOR RHODE ISLAND

INSTRUCTIONS

1. This application entitled “Reciprocity Application for Rhode Island” should be used by any CPA, who is licensed in a “substantially equivalent state” who applies for a Rhode Island CPA license. If you are not sure if your state is a substantially equivalent state please visit www.nasba.org/licensure/substantialequivalency/.
2. Completing the application package consists of the below steps.
 - A. You must fill out and return Part A: Application, Part B: Tax Affidavit, and Part C: CPA License Verification of Certificate or License.
 - 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 1-888-777-707 Monday through Friday, 8:30 a.m. – 7:00 p.m.
 - C. **Follow the specific instructions for your CPA license verification from licensing jurisdictions provided on the last page titled, “CPA License Verification”. Copy the verification form for each state from which verification is required.**
 - D. 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.
 - E. As a part of the application, you will be required to provide a picture ID.
 - F. You will be required to pay a license fee of \$375.00. This fee is due before the license will be issued.
3. 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.
4. To reference any of the R.I. Gen. Laws cited in this application, visit <http://webserver.rilin.state.ri.us/Statutes/>
5. Additional information may be found at the Board of Accountancy’s web page: <https://dbr.ri.gov/divisions/accountancy/>
6. Questions about this application may be directed to 401-462-9550 or by e-mail to Jovonna Bennett at jovonna.bennett@dbr.ri.gov.

APPLICATION FOR RECIPROCITY

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.

List all other jurisdictions where you have been issued a license, certificate, or registration to practice as a CPA. *You must submit the completed CPA License Verification for each listed state/jurisdiction.*

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 Application.
- I am claiming firm mobility and have reviewed The Rhode Island Laws to determine that I qualify to claim firm mobility.

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

TAX PAYER 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 ID Number

Signature

Date

STATE OF RHODE ISLAND
BOARD OF ACCOUNTANCY
560 Jefferson Blvd. 1st Floor
Warwick, Rhode Island 02886
dbr.acctinquiry@dbr.ri.gov

PART C: CPA LICENSE VERIFICATION OF CERTIFICATE OR LICENSE

TO THE APPLICANT: After completing the top section, please provide this completed for each state where you are currently certified or licensed. You are advised to check with each state board, before forwarding them the form to determine if a fee is charged before the information is released. The applicant is responsible for making sure that each State Agency sends us the completed from back.

TOP SECTION TO BE COMPLETED BY APPLICANT:

Print Last Name _____ First Name _____ Middle Initial _____ Maiden Name _____

Address _____ Number and Street _____ City _____ State _____ Zip Code _____

I request and authorize _____ Board of Accountancy to provide the information requested below to the Rhode Island Board of Public Accountancy.

Applicant's Signature: _____ Date: _____

STATE BOARD PORTION ONLY: PLEASE COMPLETE AND RETURN TO RI BOARD OF ACCOUNTANCY.

_____ holds CPA certificate or license# _____
Name of Applicant

Initial License Date _____ Date License Expires _____

License Status: Active _____ Inactive _____

Disciplinary Action /License Compliance:

Yes_ No_ Has this certificate or license ever been suspended or revoked?

Yes_ No_ Has the CPA ever been disciplined for violations of your states' standards of conduct or

practice? Yes_ No_ Are there pending actions against this CPA alleging violations of your states' standards of conduct?

If Yes to any of the above, please attach a certified copy of the decision.

Yes_ No_ Is the CPA in good standing and up to date with their CPE requirements for your state?

Board/Agency

Authorized Signature

BOARD SEAL

Title _____ Date _____