

Readopt with amendments Ac 301.04, Ac 301.05, and Ac 401.07, effective 1-1-15 (Document #10746), to read as follows:

Ac 301.04 Application for Initial Certification as CPA Form. Each applicant for an initial certification as a CPA shall provide the following on or with Application For Initial Certification Form:

- (a) The applicant's personal information, which shall include his or her:
 - (1) Full legal name as it appears on the applicant's passport, if not a US citizen, or driver's license if a US citizen, as well as any other name by which the applicant has been known, including maiden name;
 - (2) Residential and complete mailing addresses including the name of the business if the mailing address is for business;
 - (3) Telephone number;
 - (4) Date of birth;
 - (5) Place of birth, including the name of the city or town, the name of the state or province, and the name of the country; and
 - (6) [~~If a United States citizen or a legal United States resident,~~] Social Security Number, as required pursuant to RSA 161-B:11, VI-a;
- (b) A photocopy of the applicant's:
 - (1) Driver's license clearly showing such person's photograph, identification information, and signature; or
 - (2) Passport clearly showing such person's photograph, identification information, and signature;
- (c) The name, address, and telephone number of the applicant's current employer;
- (d) Every date on, and state in, which the applicant sat for and passed any portion of the applicable CPA examination;
- (e) An updated list of post-secondary schools attended and degrees earned between the time of applying to sit for the CPA examination and applying for certification if such updated information would affect the experience required pursuant to RSA 309-B:5, IX;
- (f) A statement as to whether the applicant has ever been disciplined, suspended, or expelled from any professional organization;
- (g) A chronological summary of the applicant's public and governmental accounting experience that includes:
 - (1) The applicant's position title;
 - (2) The beginning and ending dates of such employment;
 - (3) The name of the employer; and
 - (4) The address of the employer;

(h) A statement as to whether the applicant has ever been convicted of a felony that has not been annulled or committed any dishonest act. If the applicant responds in the affirmative, the applicant shall provide a complete description of the circumstances surrounding such conviction, act, or both, omitting no material fact;

(i) At least 3 character references, using a separate Character Reference Form for each, pursuant to Ac 301.06;

(j) Verification of accounting experience, using Public Accounting Experience Verification Form, pursuant to Ac 301.07 and Governmental Accounting Experience Verification Form, pursuant to Ac 301.08 as appropriate;

(k) If the applicant passed the applicable CPA examination in a state other than New Hampshire, the applicant also shall:

(1) Indicate each state in, and date on, which he or she sat for any part of the applicable CPA examination;

(2) Indicate whether he or she has ever been licensed, as that term is defined in RSA 541-A:1, VIII, in any state, and if so which state or states;

(3) Indicate the status of each CPA license disclosed pursuant to (2) above that the applicant currently holds or has held;

(4) Provide a summary of the applicant's education, which shall include:

- a. The full name of the educational institution attended or the special training received;
- b. The location at which such education or special training was obtained;
- c. The beginning and ending attendance dates;
- d. The date the applicant graduated or completed the training; and
- e. The degree or other recognition awarded;

(5) Provide documentary evidence demonstrating that the applicant satisfies the New Hampshire CPA education requirements, which shall be in the form of one of the following:

a. If the applicant received his or her education in the United States, an official, sealed transcript from an accredited college or university in the United States and which contains enough information for the board or its designee to determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination; or

b. If an applicant received his or her education outside the United States, an evaluation from any academic credential evaluation service that has been approved by NASBA and which contains the following information so that the board or its designee can determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination:

1. An equivalency summary that indicates the analogous academic degrees in the United States the applicant holds;
2. A credential analysis that specifies:

- (i) The name of the country;
 - (ii) The degree awarded;
 - (iii) The year the degree was awarded; and
 - (iv) The entity that awarded the degree;
3. A course-by-course listing; and
4. A course credit analysis that includes:
- (i) Total credits earned toward the degree;
 - (ii) Total accounting credits earned; and
 - (iii) Total business credits earned;
- (6) A fully completed Authorization For Interstate Exchange of Information Form, pursuant to Ac 301.09 for each state in which the applicant:
- a. Sat for any portion of the applicable CPA examination outside New Hampshire; and
 - b. Has ever held a CPA license;
- (l) The fee specified in Ac 301.13;
- (m) The application processing fee as required by NASBA; and
- (n) A certification signed by the applicant indicating that: ~~the application is true and correct to the best of the applicants knowledge and belief.~~

(1) The primary purpose of the application is to practice public accountancy in New Hampshire or in service of New Hampshire clients, and not to circumvent examination prerequisites in any other jurisdiction; and

(2) The application is true and correct to the best of the applicant's knowledge and belief.

Ac 301.05 Application for Certification as CPA Through Reciprocity Form. Each applicant for certification as a CPA through reciprocity shall provide the following on or with the Application For Reciprocity Form:

- (a) The applicant's personal information, which shall include his or her:
 - (1) Full legal name as it appears on the applicant's passport, if not a US citizen, or driver's license if a US citizen, as well as any other name by which the applicant has been known, and maiden name if applicable;
 - (2) Residential and complete mailing addresses including the name of the business if the mailing address is for a business;
 - (3) Telephone number and e-mail address;

- (4) Date of birth;
 - (5) Place of birth, including the name of the city or town, the name of the state or province, and the name of the country; and
 - (6) ~~[If a United States citizen or a legal United States resident,]~~ Social Security Number, as required pursuant to RSA 161-B:11, VI-a;
- (b) A photocopy of the applicant's:
- (1) Driver's license clearly showing such person's photograph, identification information, and signature; or
 - (2) Passport clearly showing such person's photograph, identification information, and signature;
- (c) The name, address, and telephone number of the applicant's current employer;
- (d) Each date on, and state in, which the applicant passed any portion of the applicable CPA examination;
- (e) An indication of whether he or she has ever been licensed, as that term is defined in RSA 541-A:1, VIII, in any state, and if so which state or states, the date of licensure and expiration date;
- (f) The number of hours of continuing professional education (CPE) the applicant has completed, and the time frame in which such CPE was completed;
- (g) A statement as to whether the applicant has ever been disciplined, suspended, or expelled from any professional organization;
- (h) Two passport-type photographs of the applicant;
- (i) A summary of the applicant's education, which shall include:
- (1) The full name of the educational institution attended or the special training received;
 - (2) The location at which such education or special training was obtained; and
 - (3) The degree or other recognition awarded;
- (j) Documentary evidence demonstrating that the applicant satisfies the New Hampshire education requirements, which shall be in the form of one of the following:
- (1) If the applicant received his or her education in the United States, an official, sealed transcript from an accredited college or university in the United States and which contains enough information for the board or its designee to determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination; or
 - (2) If an applicant received his or her education outside the United States, an evaluation from any academic credential evaluation service that has been approved by NASBA and which contains the following information so that the board or its designee can determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination:

- a. An equivalency summary that indicates the analogous academic degrees in the United States the applicant holds;
- b. A credential analysis that specifies:
 1. The name of the country;
 2. The degree awarded;
 3. The year the degree was awarded; and
 4. The entity that awarded the degree;
- c. A course-by-course listing; and
- d. A course credit analysis that includes:
 1. Total credits earned toward the degree;
 2. Total accounting credits earned; and
 3. Total business credits earned;

(k) A chronological summary of the applicant's public and governmental accounting experience that includes:

- (1) The applicant's position title;
 - (2) The beginning and ending dates of such employment;
 - (3) The name of the employer; and
 - (4) The address of the employer;
- (l) A summary of the character references that includes:
- (1) The name and address of the person providing the character reference;
 - (2) The occupation of the person providing the character reference; and
 - (3) The number of years that the person providing the character reference has known the applicant;

(m) A statement as to whether the applicant has ever been convicted of a felony that has not been annulled or committed any dishonest act. If the applicant responds in the affirmative, the applicant shall provide a complete description of the circumstances surrounding such conviction, act, or both, omitting no material fact;

(n) At least 3 character references, using a separate Character Reference Form for each;

(o) Verification of accounting experience, using Public Accounting Experience Verification Form and Governmental Accounting Experience Verification Form, as appropriate;

(p) As an alternative to (p) above, documents that establish pursuant to RSA 309-B:7, III(b), that the applicant has at least 4 years' experience in the 10 years immediately preceding the application, which shall include but not be limited to any one or more of the following to evidence public accounting experience to satisfy RSA 309-B:7, III(b):

- (1) Copies of the applicant's W2 forms issued by the firm(s) that employed the applicant;
- (2) Copies of documents prepared by the applicant and filed with the IRS; or
- (3) One or more letters from the firm or firms that employed the applicant, with each such letter:
 - a. Written on firm letterhead;
 - b. Identifies the applicant by full name and both business and residential addresses;
 - c. Indicating the dates of employment in which the applicant practiced public accounting; and
 - d. Signed by a CPA who attests to the accuracy of the information provided.
- (q) A fully completed Authorization for Interstate Exchange of Information Form, for each state in which the applicant:
 - (1) Sat for any portion of the applicable CPA examination; and
 - (2) Has ever held a CPA license;
- (r) The application processing fee as required by NASBA; and
- (s) A certification signed by the applicant indicating that: ~~[the application is true and correct to the best of the applicants knowledge and belief.]~~

(1) The primary purpose of the application is to practice public accountancy in New Hampshire or in service of New Hampshire clients, and not to circumvent examination prerequisites in any other jurisdiction; and

(2) The application is true and correct to the best of the applicant's knowledge and belief.

Ac 401.07 Return to Active Practice.

(a) A licensee on inactive status pursuant to Ac 401.06, or a person who otherwise no longer holds a current license issued by the board, shall not return to active practice before the board determines that the licensee has complied with all requirements of this section.

(b) A licensee on inactive status pursuant to Ac 401.06, or a person who otherwise no longer holds a current license issued by the board, who seeks to return to active practice shall submit the following on or with an Application for Return to Active Practice Form:

- (1) The applicant's full name;
- (2) The applicant's social security number~~[, if required to have one];~~
- (3) The applicant's former name or names, including maiden name;
- (4) The applicant's date and place of birth;
- (5) The applicant's complete residential address and phone number;

- (6) The applicant's mailing address, if different from residential address;
- (7) The applicant's current employer, including complete name, address, and phone number;
- (8) An indication of whether the applicant has had their license or practice privileges suspended or revoked by any licensing or regulatory body;
- (9) An indication of whether the applicant has been suspended or expelled from any professional accounting organization;
- (10) An indication of whether the applicant has used the full CPA designation, as opposed to the 'CPA Inactive' designation, since becoming inactive;
- (11) An indication of whether the applicant has been convicted of a misdemeanor involving dishonesty, any felony, or otherwise committed dishonest acts;
- (12) An explanation of all material facts detailing each response to (8), (9), (10), or (11) above that is in the affirmative;
- (13) Documentation, pursuant to Ac 401.05, of completion of 120 hours of CPE, including at least 4 hours of ethics;
- (14) Payment of the fee required by Ac 301.13(c); and
- (15) The applicant's signature, attesting that: ~~[the information contained in the application is true, correct, and complete to the best of the applicant's knowledge and belief.]~~

a. The primary purpose of the application is to practice public accountancy in New Hampshire or in service of New Hampshire clients, and not to circumvent examination prerequisites in any other jurisdiction; and

b. The application is true and correct to the best of the applicant's knowledge and belief.

APPENDIX

Rule	Statute
Ac 301.04	RSA 309-B:4, VIII (c), RSA 309-B:5, I, RSA 309-B:7 I, II, III, III-a, VI, X; RSA 541-A:1, XV; and RSA 541-A:16, I(b); RSA 161-B:11, VI-a
Ac 301.05	RSA 309-B:4, VIII (c), RSA 309-B:5, RSA 309-B:7 I, II, III, III-a, VI, X; RSA 541-A:1, XV; and RSA 541-A:16, I(b); RSA 161-B:11, VI-a
Ac 401.07	RSA 309-B:4, VIII (h), RSA 309-B:7, VII, RSA 161-B:11, VI-a