June 5, 2014

RE: Issuance of a CPA License to a Foreign Applicant

Dear Sir or Madam:

The Idaho State Board of Accountancy has a provision for issuing CPA licenses to individuals who qualify for foreign reciprocal licensure. The Board relies upon an evaluation of foreign credentials done by the National Association of State Boards of Accountancy’s (NASBA) division of CPA Examination Services (CPAES.)

The purpose of IQEX is to facilitate the US CPA qualification process for those accounting professionals from other countries whose professional bodies have entered into mutual recognition agreements with the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA). At present, such agreements are in effect only with the Canadian Institute of Chartered Accountants (CICA), the Institute of Chartered Accountants in Australia (ICAA), the Institute of Chartered Accountants in Ireland (ICAI) and the Instituto Mexicano De Contadores Publicos (IMCP), the Hong Kong Institute of Certified Public Accountants (HKICPA), and the New Zealand Institute of Chartered Accountants (NZICA).

IQEX is a function of the National Association of State Boards of Accountancy (NASBA). Prepared by the AICPA, the four and one-half hour objective item examination is offered only in English and is administered as a computer based test (CBT).

If you hold one of these designations and wish to receive reciprocal licensure in the state of Idaho, please go to NASBA’s web site http://www.nasba.org/nasbaweb.nsf/lp or http://www.nasba.org/nasbaweb.nsf/exam or contact NASBA’s IQEX Unit at E-mail: iqex@nasba.org / Tel: 800-CPA-EXAM ext. 4285 / Fax: 615-880-4290 for additional information.

Sincerely,

Sandy Bly
Administrative Assistant II
Applying for an Idaho CPA License
International Reciprocity

1. **IQEX Exam**: You must successfully complete the International Uniform Certified Public Accountant Qualification Examination (IQEX). If you have not yet taken the IQEX, contact the National Association of State Boards of Accountancy (NASBA) at 615-880-4250 or www.nasba.org to obtain information on the IQEX and to arrange to take the IQEX exam. You must request that NASBA provide the Idaho State Board of Accountancy with verification of your IQEX exam grade.

2. **Application**: You must submit a complete *License Application – International Reciprocity* form and the associated fees. Be sure you complete all parts of the form. When you complete the form you must:
   - Provide employment information demonstrating at least one year of experience in the jurisdiction which granted your foreign credential involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills; or
   - Provide employment information demonstrating at least four years of professional experience in Idaho during the last ten years.

3. **Status**: You must submit verification that your foreign credential is active and in good standing, the initial issue date of your foreign credential, the absence of disciplinary proceedings, that you passed the applicable qualifying examination, and that you met the experience requirements for obtaining your credential. You must complete Section A of the *Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity* (enclosed). Submit the form directly to the organization issuing your foreign credential to request verification of the above information to be sent to the Board.

4. **Ethics**: You must complete the AICPA’s *Professional Ethics for CPAs* with a grade of 90% or better. For information on the self-study course and the examination contact the American Institute of CPAs at 888-777-7077. You must request to have notice of your grade mailed directly to the Board.

To assist you, the following forms and information are available on the Board’s website:

- License Application – International Reciprocity Form
- Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity Form
- Idaho Accountancy Act and Rules

3/2003
IDAHO STATE BOARD OF ACCOUNTANCY
APPLICATION FOR CPA LICENSE: INTERNATIONAL RECIPROCITY

P.O. BOX 83720 - BOISE, IDAHO 83720-0002
(208) 334-2490 / FAX (208) 334-2615
www.isba.idaho.gov

$ 175.00 Application Fee
$ 120.00 License Fee
$ 20.00 Wall Certificate (optional)
$ 315.00 Total Fees
(Deduct $20 if you don’t want a wall certificate)

Please type or print clearly. Fees are not refunded for any reason. Failure to answer any question or to make full disclosure of any fact or information may result in denial of application or revocation of certificate and/or license. Answer each question completely. Please keep the Board office informed of any address change. Fee must accompany this application.

FULL LEGAL NAME ________________________________ SS# __________________________
(Last)   (First)   (Middle)

EMPLOYER ____________________________________________
(Business Name)

BUSINESS ADDRESS
(Mailing Address) ________________________________
(Street)                                     (City)   (State)                               (Zip)

HOME ADDRESS _______________________________________
(Street)                                     (City)   (State)                               (Zip)

TELEPHONE: ____________________________ E-Mail: ____________________________
(Work)              (Home)

PHOTOGRAPH: Attach a current "passport style" photograph.

DATE OF BIRTH ____________________________ PLACE OF BIRTH ____________________________

AGE _______ HEIGHT:_______ WEIGHT: _______ EYES: _______ HAIR: ______________

Distinguishing Marks or Characteristics: ____________________________________________

Other last names known by: ________________________________________________________

SUMMARY OF EMPLOYMENT:

List employment showing at least one year of experience in the jurisdiction which granted your foreign credential, involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills; OR List employment showing at least four years of professional experience in Idaho during the last ten years.

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<th>Employer</th>
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<th>Date To</th>
<th>Total Hours</th>
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GOOD MORAL CHARACTER:
If any of the following questions, or any part thereof is answered in the affirmative, give dates, court or proceeding, the full facts including disposition and the name and address of the person or body in possession of the record thereof, on a separate sheet of paper.

Circle One

Yes  No  Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or misdemeanor (including any felony or misdemeanor traffic violations) not previously disclosed to this Board in writing? If yes, provide factual description including date, court involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the record of the event.

Yes  No  Have you ever been charged with fraud, formally or informally, in any proceeding?

Yes  No  Has your conduct ever been called into question with reference to the unethical practice of public accounting?

Yes  No  Have you ever been censured, reprimanded, disciplined, suspended, disqualified or disbarred as a member of any profession or as a practitioner before any administration or agency, or have you ever been suspended or removed from any public or private office, because of conduct reflecting upon your character?

Yes  No  Are there any other facts not disclosed by your answers hereto, but concerning your background, history, experience and activities, which in your opinion may have a bearing on your character, moral fitness or eligibility to practice accounting in Idaho and which should be placed at the disposal of or brought to the attention of the Idaho State Board of Accountancy?

Yes  No  Have any of the above charges been made or filed or any of the above or similar proceedings been instituted against you?

Yes  No  Are there any pending actions or suits or any unsatisfied judgments or decrees against you? If so, describe the same, give the names and addresses of creditors or parties, the names and location of the court and the nature of the claims against you on a separate sheet and attach. (Refer to but do not repeat answers given to other questions herein.)

AFFIDAVIT:
I do hereby certify:
That I am of good moral character and have never been convicted of any felony, fraud, or misdemeanor by any court except as detailed herein; that the statements made herein are true; that I have not suppressed any information that might affect this application; that in the event I am authorized to practice as a Certified Public Accountant in Idaho I will conform to, abide by, and comply with the laws of the State of Idaho and the regulations of the State Board of Accountancy. That I will, without mental reservation, loyally support the Constitution of the United States and the Constitution of the State of Idaho.

That the above statements are made under the penalties of perjury. The Board reserves the right to make further inquiry from any source and require additional information for a personal appearance to aid in determining the qualifications of any applicant. That the attached photograph on this application is a true likeness of myself as I presently appear, and that the personal description given is true and correct.

________________________ __________________  ____________________
Signature of Applicant      Date

If you do not provide a Social Security Number, please complete the following:
I have not furnished a Social Security Number on my application for issuance of my CPA license. I do not have a Social Security Number. I declare, under penalty of perjury under the laws of the State of Idaho, that the foregoing is true and correct.

Signature: __________________________

NOTARY:
Subscribed and sworn before me this ______day of ________________, 20__________.

Notary Public Signature: __________________________

Residing at: __________________________ (County)

Date Commission Expires: ______________, 2005

NOTARY SEAL

Date Commission Expires: ______________, 2005
Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity

SECTION A: AUTHORIZATION (To be completed by the applicant - Please type or print legibly)

State accountancy boards require the information requested by this form in order to assess your reciprocity application. Please complete only Section A of this form and forward the form to the entity that issued the professional accounting credential that supports for reciprocity request. Request that entity to complete the remainder of this form (Section B) and return it to the Idaho State Board of Accountancy. (Check with the entity before forwarding this form to determine if you need to meet additional requirements or submit additional fees before such information will be released.)

Mr.  _____________________________________________________________________________
Ms. _____________________________________________________________________________
Mrs. _____________________________________________________________________________

Current Mailing Address

City     State   Zip Code   Country

(___)_________________________________      __________________ __________________
Telephone: Where you can be reached during business hours        Date of Birth  Federal Identification Number
In Country of Credential (if applicable)

Chartered Accountant Qualifying Examination Data:

What jurisdiction (State or NASBA) administered the exam?       Date of exam administration    Passing Score

I hereby request and authorize the ____________________________________________________ (credentialing authority, for example, provincial Institute of Chartered Accountants) to provide all information requested in this form to the Idaho State Board of Accountancy.

_______________________________________________________________________ ________________________________
Applicant Signature       Date Signed

SECTION B: VERIFICATION OF FOREIGN PROFESSIONAL ACCOUNTING CREDENTIAL
(To be completed by the foreign credentialing entity ONLY)

1. Credential description:
   a. Name of organization issuing professional accounting credential__________________________

   b. Name of credential granted ___________________________________________________________

   c. Basis of admission or certification:  1. By examination ___________________________ _________
       Examination Name                    Date

       2. By affiliation _________________________________ Province/Country of original credential

   d. Date this credential was first issued to applicant (or the applicant was admitted to membership in your organization, if no formal credential is awarded) _________________________
e. Identification or index number, if any, your organization uses to identify applicant _______________

f. Date credential or certificate lapses or expires__________________________

2. Professional accounting experience obtained or required for foreign credential:

Please identify the type and amount (in years) of experience this applicant demonstrated in obtaining the professional credential described in SECTION B.1. (or, if your organization does not maintain detailed experience records, please identify the minimum experience your organization required at the time applicant obtained the right to use the credential.)

____________________________________________________________________
____________________________________________________________________

3. Standing: a. Please state whether the applicant is currently entitled to use the credential identified in SECTION B.1. in your jurisdiction.  YES _____ NO _____

b. If NO, please explain

____________________________________________________________________
____________________________________________________________________

4. Investigation and discipline:

a. Please state whether your organization has any disciplinary action or investigation pending with respect to this applicant.  YES _____ NO _____

If YES, please list allegations, findings to date, and discipline on a separate sheet. If your organization's rules do not permit such disclosure, please so state.

b. Please list on a separate sheet all disciplinary actions your organization has taken with respect to the applicant during the last ten years. Please indicate specific allegations, your organization's findings with respect thereto, and any discipline imposed by your organization with respect to each allegation. If your organization's rules do not permit such disclosure, please so state.

c. Is this individual's practice license restricted?  YES _____ NO _____

If YES, please provide details on a separate sheet.

5. Certification: I hereby certify to the following:

a. I am duly authorized by this organization's governance to complete this document on the organization’s behalf.

b. The information provided herein and herewith is true and correct to the best of my knowledge.

c. This organization extends reciprocal credentialing to U.S. CPAs in accordance with international treaties, agreements, or accords.

Name of Credentialing Entity __________________________  Official Signature __________________________  Telephone __________________________

Signing Official's Name (please print) __________________________  Title __________________________  Date __________________________

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**Request**

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<tr>
<th>Last Name</th>
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<th>Middle Name</th>
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<tr>
<th>Alias Names (Include Maiden/prior Married Names)</th>
<th>Date of Birth (mm/dd/yy)</th>
<th>Sex</th>
<th>Race</th>
<th>Social Security Number (optional)</th>
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**Wavier**

Idaho law does not require a waiver. However, without a signed waiver from the subject of the record, any arrest more than 12 months old, without a disposition, cannot be given to a non-criminal justice agency. Any waiver other than this waiver will not be accepted.

I hereby give permission for the requester, named below, to receive any information maintained by the Idaho Bureau of Criminal Identification concerning myself.

---

**Signature**

Date

---

**Must be Completed by Person or Company Requesting Background Information**

<table>
<thead>
<tr>
<th>Requesting Person or Company</th>
<th>Address of Requester (results will be mailed to this address)</th>
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<tbody>
<tr>
<td>Idaho State Board of</td>
<td>Street Statehouse Mail</td>
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<tr>
<td>Accountancy</td>
<td>City State &amp; Zip Code Boise ID</td>
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</table>

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<tr>
<th>Printed Name of Requester (Print Legibly)</th>
<th>Signature of Requester</th>
<th>Phone Number of Requester</th>
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<tbody>
<tr>
<td>Sandy Ely</td>
<td></td>
<td>(208) 334-2490</td>
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**Results of Non-Certified Record Search**

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<tr>
<th>Record Attached</th>
<th>No Record Found</th>
<th>BCI Initials</th>
<th>Date</th>
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**General Information:**

Idaho law does not require a person to give consent. However, without a signed release from the subject of record, any arrest more than 12 months old, without a disposition, cannot be given to a non-criminal justice agency. **Results of a Name Based Criminal Background Check cannot be notarized.**

Criminal history record information provided as a result of non-fingerprint based computerized search is based solely on a search of identifiers provided in the record. Be aware it is not uncommon for criminal offenders to use alias names and false dates of birth, which would adversely affect the completeness and accuracy of a non-fingerprint based search of the Idaho Central Repository of Criminal History Records. No other state or federal agency records can be searched under current law. The bureau does not telephones or fax responses. Please allow ample time for processing this request. Requests are processed on a first come basis.

The records maintained by the Idaho Bureau of Criminal Identification (BCI) are based upon the felony and serious misdemeanor arrests reported to BCI from other Idaho criminal justice agencies. If a person disputes the accuracy of information obtained, or person may challenge the information by writing to the address on this form.

Idaho code 67-3008 (6) states, "A person or private agency or public agency, other than the department, shall not disseminate criminal history record information obtained from the department to a person or agency that is not a criminal justice agency or court without a signed release of the subject of record unless otherwise provided by law.

700 S. Stratford Dr., Ste. 120 • Meridian, ID 83642
(208) 884-7130 • FAX (208) 884-7193

Revised 08/07/2013

FOR BOARD USE ONLY
DO NOT SEND THIS FORM TO THE DEPARTMENT OF LAW ENFORCEMENT

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<th>ISBA Repository Search:</th>
<th>Record</th>
<th>No Record</th>
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Revised 6/5/2014