

ARIZONA STATE BOARD OF ACCOUNTANCY
100 North 15th Avenue, Suite 165
Phoenix, Arizona 85007

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Certification by Reciprocity CHECKLIST

Please read the application and instructions carefully. Make sure **all** of the following applicable materials are included in your packet. Do not submit the packet until all these items have been collected.

Pursuant to A.A.C. R4-1-341(C), you will receive written notification from the Board on the status of your application **within 30 days** after it is received in the Board office.





- Application**
- Application fee of \$100 payable to the Arizona State Board of Accountancy**
- Verification of Uniform CPA Exam grades in a secured envelope pursuant to A.R.S. §32-726 and AAC R4-1-342(B)(1)(b)**
- Verification of all CPA licenses held with other states (regardless of status) in a secured envelope pursuant to AAC R4-1-342(B)(1)(d)**
- Transcript(s) in college/school secured envelope(s)¹**



Helpful Hints - Transcripts on File: If you have applied to take the Uniform CPA Examination in Arizona within the past 5 years, the transcripts provided with your exam application will be on file with the Arizona State Board of Accountancy. However, the transcripts on file may need to be supplemented with additional transcripts as the education requirements for certification are more rigorous than those for exam.

¹ Transcripts are not required if you are applying pursuant to A.R.S. §32-726(F) which requires employment experience for at least 10 of the last 15 preceding years in the practice of accounting.



- Certificate(s) of Experience (COE) in secured envelope(s)**
 - Supervisor Licensure Verification(s) in secured envelope(s).
 -  Helpful Hints - This is required only if the Certificate of Experience (COE) is completed by an individual who held an active license in a state other than Arizona while you were employed.
 -  Helpful Hints - If the signer is not a CPA, they must attach a resume and a job description to verify their education and experience to the COE.
 -  Helpful Hints – If you are using self-employment as your experience, you do not need to submit a COE.
 - Verification of Self-Employment - you will need to submit a detailed signed and dated self-employment statement of the services you performed and their dates. In addition, you will need to submit three signed/dated client letters in sealed envelopes.
 -  Helpful Hints - This is required only if the Certificate of Experience (COE) is completed by an individual who held an active license in a state other than Arizona while you were employed.
- Statement of Citizenship form and supporting documentation**