



CANNON BUILDING
861 SILVER LAKE BLVD., SUITE 203
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE
DEPARTMENT OF STATE
DIVISION OF PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

TELEPHONE: (302) 744-4500
FAX: (302) 739-2711
WEBSITE: DPR.DELAWARE.GOV
EMAIL: customerservice.dpr@state.de.us

APPLICATION FOR CPA CERTIFICATE INSTRUCTION SHEET

When to File

File this application form **only if all** of these conditions apply to you ([24 Del. C. §122\(d\)](#)):

- You do **not** have a current CPA Permit or Certificate in another state, U.S. territory or District of Columbia, **and**
- You applied as a *Delaware candidate* to take the CPA exam *before January 1, 2006*, **and**
- You have elected **not** to file a combined application for both Delaware CPA Certificate and Permit to Practice.

If any of these conditions applies to you, see Step 3 below.

General Information about Delaware Permits and Certificates

Delaware issues both a CPA Permit to Practice and a CPA Certificate.

- A CPA Permit to Practice licenses you to practice accountancy in Delaware.
- A Delaware CPA Certificate does **not** license you to practice accountancy in Delaware. If you have only a CPA Certificate and not a Permit to Practice, you are entitled to use the title *Certified Public Accountant* or the acronym CPA *only if*:
 - The Certificate is active and in good standing, and
 - You neither engage in nor offer to engage in practicing certified or public accountancy, and
 - You place the words “not in public practice” next to your CPA title on any type of document or device.

Step 1: Pass the CPA Examination

Before you file for a Delaware CPA Certificate and/or CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at www.nasba.org. **Direct all questions or concerns about the exam to the Delaware coordinator**, Misun Shin, at mshin@nasba.org or (615) 880-4263.

Step 2: Pass the AICPA Ethics Examination

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of not less than 90%. For information about the required course, see [Professional Ethics: AICPA's Comprehensive Course](#) or call AICPA directly at (888) 777-7077.

Step 3: Choose the Correct Application Form

The table on the next page shows which application form to file depending on your situation. Filing an incorrect form may delay processing of your application.

IF you have...	AND IF you applied to take the CPA exam...	AND IF you...	THEN you file this application form:
a current CPA permit or certificate in another U.S. state/territory or D.C.	--	--	Application for CPA Permit to Practice by reciprocity.
neither a current CPA permit nor certificate in another U.S. state/territory or D.C.	on or after January 1, 2006	--	Combined Application for CPA Certificate and Permit to Practice
	before January 1, 2006	already have a Delaware CPA Certificate	Application for CPA Permit to Practice
		choose to apply for <i>both</i> CPA Certificate and Permit to Practice at the same time	Combined Application for CPA Certificate and Permit to Practice
		applied as a Delaware candidate and choose to apply for <i>only</i> a CPA Certificate at this time	Application for CPA Certificate Note: Unless you apply for both, you must apply for the Certificate first .

Step 4: Apply for a Delaware CPA Certificate

After you have passed both the CPA examination and the AICPA Ethics examination, submit the following to the Delaware Board:

- Submit completed, signed and notarized [Application for CPA Certificate](#).
- Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware."
 - Payment must be U.S. funds drawn on a U.S. bank.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- As a *Delaware exam candidate*, it is not usually necessary for you to submit proof of your education because it is already on file with NASBA or the Board office. However, if you sat for the exam long ago, proof of your education may not be on file. If neither NASBA nor the Board office has proof of your education, the Board office will notify you. **If you are notified**, arrange for the Board office to receive one of these proofs of your education:
 - If you were educated in the U.S., college or university transcript sent directly from the college or university to the Board office.
 - If you attended a college outside of the U.S., evaluation of your transcript by one of the following credentialing services sent *directly* from the service to the Board office:
 - Foreign Academic Credentials Service, Inc. (FACS) – see www.facsusa.com.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.
- If you have ever held a permit or certificate in another state, U.S. territory or the District of Columbia, arrange for the Board office to receive verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- If you have never been issued a U.S. Social Security Number (SSN), submit a [Request for Exemption from Social Security Number Requirement](#).
 - *The Privacy Act of 1974, Section 7, requires the following information to be given to all applicants:* Applicants for any Delaware professional or occupational license, permit, registration or certificate (other than Gaming permits) are required to provide a U.S. SSN (29 Del. C. §8735(m)). The Division of Professional Regulation uses the SSN primarily to verify identity and safeguard personal information. It may also be used to enforce child support obligation (13 Del. C. §2216) and for other lawful purposes.

When your application is complete, please allow 8-12 weeks to receive your certificate.



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APPLICATION FOR A CPA CERTIFICATE

File this application form *only if you:*

- do **not** have a current CPA Permit or Certificate in another state, U.S. territory or District of Columbia, **and**
- applied as a *Delaware candidate* to take the CPA exam before January 1, 2006, **and**
- have elected **not** to file a *Combined Application for CPA Certificate and Permit to Practice*.

IDENTIFYING AND CONTACT INFORMATION

1. Name: _____
Last/Family Name First Middle
2. Other Names Used: _____
(Include maiden, other married, alternative spellings.)
3. Date of Birth (month/day/year): _____ Gender: Male Female
4. Have you been issued a U.S. Social Security Number? Yes No If yes, enter your SSN: _____
If no, you must file a [Request for Exemption from Social Security Number Requirement](#).
5. **Mailing** Address: _____

City State/Province Zip/Postal Code Country
6. Phone: _____ Daytime Home Email: _____

EDUCATION

7. Enter the following information about your education.

COLLEGE/UNIVERSITY	LOCATION	DATES ATTENDED		DEGREE RECEIVED
		From	To	

If you are notified that proof of your education is not on file, arrange for the Board office to receive:

- If you were U.S.-educated, have a transcript sent directly from your college/university to the Board office.
- If you were not U.S.-educated, have the Foreign Academic Credentials Service or NASBA International Evaluation Services prepare and send a credential evaluation directly to the Board office.

EXAMINATION AND LICENSURE INFORMATION

8. Enter the date on which you **first applied for** the CPA examination: _____
month/year
9. When did you pass **all four parts** of the CPA Exam? _____
month/year

10. Did you sit for the CPA exam as a Delaware candidate? Yes No

If no, STOP! Do not use this application. Only Delaware candidates can use this application. If you were not a Delaware candidate, you must file using the [Combined Application for CPA Certificate and Permit to Practice](#).

11. Have you ever been denied permission to sit for the CPA exam? Yes No **If yes, explain:**

12. Enter date you passed the AICPA ethics examination: _____
month/year

Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.

13. Has any other U.S. state, territory or District of Columbia ever issued you a certificate or permit? Yes No
If yes, list all jurisdictions:

JURISDICTION	LICENSE NUMBER	DATE ISSUED

Arrange for the Board office to receive verification from each jurisdiction, sent directly to the Board office.

14. Have you ever had your license or certificate to practice accountancy suspended, revoked, or subject to other disciplinary action in any jurisdiction? Yes No **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

15. Are any unresolved complaints pending against you in any jurisdiction? Yes No **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

DISCLOSURES

16. Do you have any impairment related to drugs or alcohol that would limit your practice of accountancy? Yes No **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

17. Have you ever been convicted of or entered a plea of guilty or *nolo contendere* (no contest) to any felony, misdemeanor or other criminal offense, including any offense for which you have received a pardon, in any jurisdiction? Yes No **If yes, submit a certified copy of a criminal history record from each jurisdiction where you have a record. For information on obtaining a Delaware criminal history record, click on [State Bureau of Identification](#).**

18. Are any criminal charges pending against you in any jurisdiction? Yes No **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

If your application requires Board review, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:

- Completed, signed and notarized application form
- Fee payment
- All required supporting documentation.

Applications that are not complete within six months of filing may be considered abandoned and discarded.

Please note: When your application is complete, please allow 8-12 weeks to receive your certificate.

AFFIDAVIT

The undersigned, having first been duly sworn (or affirms) according to law, states that he/she is the person who completed this application and signs this affidavit, that the statements contained in the application are true, that he/she has not suppressed any information that might affect this application, that he/she understands that participating or cooperating in fraud or material deception in order to be licensed could result in the denial or revocation of the application or license and mandatory reporting of such actions to the Attorney General for further action, and that he/she has read and understands this affidavit.

Applicant Signature: _____ Date: _____

State of _____ County or City of _____

Sworn and subscribed to before me this _____ day of _____ 2 _____.

SEAL

Notary Public: _____

My commission expires: _____

Applications that are unsigned, not notarized, incomplete or not accompanied by the required fee will be rejected.