

**Guam Board of Accountancy**

335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913  
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**Moral Character Reference**

**APPLICANT'S LEGAL NAME**

LAST	FIRST	MIDDLE

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. This form should **not** be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail directly to the above address.

**To be completed by the Endorsee signing this Moral Character Reference form:**

Name (please print or type legibly): \_\_\_\_\_

I have known the above applicant for approximately \_\_\_\_\_ years. (minimum 2 years)

My relationship to applicant is as a(n): \_\_\_\_\_  
(Employer, client, friend, other – please specify)

I certify that I am personally acquainted with this applicant and that to the best of my knowledge he/she has never been convicted of a felony or misdemeanor crime, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character and also to be a good citizen. I recommend this applicant as entirely worthy to be a licensed Certified Public Accountant should the other requirements prescribed by law be met.

I am willing to answer any questions that you may ask in regard to the applicant and I will treat the same as strictly confidential.

I certify that these statements are true and I understand that false or misleading responses may result in the denial, suspension or revocation of any CPA Certificate or License issued to applicant.

\_\_\_\_\_  
Endorsee Signature Date

Endorsee's Employer: \_\_\_\_\_

Employer's Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Employer's Telephone No: \_\_\_\_\_ Fax No: \_\_\_\_\_ Email: \_\_\_\_\_

**Note: This form must be completed in its entirety to be valid. Incomplete forms will not be accepted.**