

BOARDS AND COMMISSIONS

State Board of Accountancy

(Amended at ARRS Committee)

201 KAR 1:050. Accountancy license application.

RELATES TO: KRS 325.261, 325.280, 325.330

STATUTORY AUTHORITY: KRS 325.240(2), 325.330(1)(c)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 325.240(2) authorizes the Kentucky State Board of Accountancy to promulgate administrative regulations for the administration of KRS Chapter 325. KRS 325.330(1)(c) requires the board to promulgate administrative regulations establishing an application process. This administrative regulation establishes the requirements for obtaining a license as a certified public accountant.

Section 1.

(1) A person who has met the qualifications established in KRS 325.261 shall submit the Application for License.

(2) With his or her application, the person shall include:

(a) A check or money order, which is nonrefundable, made payable to the Kentucky State Board of Accountancy for \$100;

(b) The certificate of experience as established in 201 KAR 1:063;

(c) A list of colleges and universities the applicant attended with graduation dates, degrees awarded, and the "official transcript" as defined by 201 KAR 1:190, Section 1, unless it is already in the possession of the board;

(d) An "official transcript" as defined by 201 KAR 1:190, Section 1, from an accredited college or university as established in 201 KAR 1:190, which verifies that the candidate has satisfied the 150-hour requirement of KRS 325.261;

(e) Proof of successful completion of the Uniform CPA Exam. If the applicant successfully completed the examination in Kentucky, documentation shall not be required. If the examination was successfully completed in another jurisdiction, the applicant shall have an Authorization for Interstate Exchange of Information submitted to the board on his or her behalf; and

(f) If the applicant is not a citizen of the United States, documentation from the:

1. United States Citizenship and Immigration Services, or its successor, to verify the person is legally residing in the United States; or

2. Employer that verifies the person is an employee of a public accounting firm, company, or institution of postsecondary education located outside the United States, which also has an office or campus located in the United States.

Section 2. License by Reciprocity.

(1) An applicant for a license by reciprocity shall submit or cause to have submitted:

(a) An Application for Reciprocal License;

(b) Payment of the fee established in Section 1(2)(a) of this administrative regulation and other documents required by Section 1(2) of this administrative regulation, except for an official transcript; and

(c) An Authorization for Interstate Exchange of Information form completed by the licensing jurisdiction where the applicant holds a valid and active license to practice.

(2) If the applicant cannot provide the certificate of experience as required in Section 1 of this administrative regulation and:

(a) Is applying under the provisions of KRS 325.280(1)(c)1, the applicant shall have the licensing jurisdiction where he or she holds a valid and active license send certified copies of experience requirement documents from his or her license file; or

(b) Is applying under the provisions of KRS 325.280(1)(c)2, he or she shall submit or cause to have submitted one (1) of the following documents, which clearly reflects that the applicant has practiced public accounting as a full-time profession for four (4) of the last ten (10) years:

1. Proof of public accounting errors and omissions insurance;
2. A letter from an attorney, client, or certified public accountant that has knowledge of the applicant's practice;
3. Copies of firm license applications; or
4. Copies of personal tax returns.

Section 3. Incorporation by Reference.

(1) The following material is incorporated by reference:

- (a) "Application for License", August 2015;
- (b) "Application for Reciprocal License", August 2015; and
- (c) "Authorization for Interstate Exchange of Information", 2023.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the State Board of Accountancy, 332 W. Broadway, Suite 310, Louisville, Kentucky 40202, Monday through Friday, 8 a.m. and 4:30 p.m.

(SBA-2-E; 1 Ky.R. 1010; eff. 6-11-1975; Am. 3 Ky.R. 441; eff. 1-5-1975; 9 Ky.R. 594; eff. 12-1-1982; 11 Ky.R. 1433; eff. 5-14-1985; 18 Ky.R. 2975; eff. 6-7-1992; 20 Ky.R. 3210; eff. 8-4-1994; 27 Ky.R. 585; eff. 10-26-2000; 31 Ky.R. 1526; eff. 5-26-2005; 32 Ky.R. 2062; 33 Ky.R. 380; eff. 9-1-2006; 42 Ky.R. 817; 1456; eff. 12-4-2015; Cert. eff. 12-2-2022; 50 Ky.R. 801; eff. 1-2-2024.)

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