

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA
601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

INSTRUCTIONS TO APPLICANTS FOR RECIPROCAL CERTIFICATE AS A CPA

In order to qualify for a reciprocal CPA certificate, an individual's qualifications must be determined to be substantially equivalent to Louisiana's licensure requirements. This may be done by comparing an individual's qualifications to the Louisiana requirements or by the applicant holding a valid original license from a "substantially equivalent" state.

Reciprocal certificates are required when a CPA from out of state moves to Louisiana or seeks to primarily work or practice here. Reciprocal certificates allow an individual to use the CPA or Certified Public Accountant title in Louisiana. In order for a firm to offer services while using the CPA title or to perform attest engagements, the person or entity must also hold a LA firm permit or have "practice rights" in Louisiana. If you intend to have clients or perform attest engagements in Louisiana, contact the Board's office for more information.

Reciprocal certificates subject the certificate holder to mandatory Continuing Professional Education (CPE). The initial CPE effective date is **January 1** following the year in which the Board issues the certificate. The CPE must be reported to the Board every year.

Item 6.a: "*In good standing*" means the applicant is in compliance with the rules and regulations of the appropriate licensing board, including payment of the annual registration fee, and any penalties and other costs attached thereto. In the case of board-imposed disciplinary or administrative sanctions, the applicant must have complied with all of the provisions of the appropriate licensing board order.

Item 11. Employment History for the last **four** years. Fully explain any gaps or periods of unemployment.

Item 13: Include character references from three persons who have known the applicant for at least one year, and who are not related to the applicant.

Items 14. Submit a check for application fee and **Letter of Good Standing**, and be sure to sign the application.

FILING REQUIREMENTS:

Mail completed forms and the fee to this Board at the address on the reverse side of this page.

Letter of Good Standing must also be submitted in order for the application to be complete. Some State Boards send these completed forms directly to our Board; others will return it to you for forwarding.

An application received without proper support is not acceptable. Applications for reciprocal certificates may be denied when the facts indicate that the applicant was a Louisiana resident before, after or while obtaining certification in another state and/or that the certification was obtained in another state to evade otherwise applicable Louisiana statutes and rules.

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If you have other questions, contact the Board's office at (504) 566-1244.

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