



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

STATE OF DELAWARE  
**BOARD OF ACCOUNTANCY**

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

## APPLICATION FOR CPA PERMIT TO PRACTICE INSTRUCTION SHEET

### When to File

A CPA Permit to Practice licenses you to practice accountancy in Delaware. Whether you should file an application depends on whether you have passed the required exams.

### Step 1: Pass the CPA Examination

Before you file for a Delaware 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](http://www.nasba.org). **Direct all questions or concerns about the exam to the Delaware coordinator**, William Howell, at [bhowell@nasba.org](mailto:bhowell@nasba.org) or (615) 564-2163.

### 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.

### Requirements for All Applicants

After you have passed both the CPA examination and the AICPA Ethics examination, submit the following to the Delaware Board. These requirements apply to **all** applicants, regardless of whether or not you hold a Delaware CPA Certificate.

- Submit completed, signed and notarized [Application for CPA Permit to Practice](#).
- Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware."
  - Payment must be U.S. funds and drawn on a U.S. bank.
- If you currently hold, *or 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 a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- 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](http://www.facsusa.com).
    - NASBA International Evaluation Services (NIES) – see [www.nasba.org/products/nies](http://www.nasba.org/products/nies).
- Arrange for each employer from whom you are claiming qualifying work experience to submit a completed, signed, notarized *Affidavit of Work Experience* *directly* to the Board office.
  - The form must be signed by the supervising CPA. The supervising CPA must hold an active CPA Permit in good standing from Delaware or other jurisdiction (state, U.S. territory or District of Columbia).
  - You must have one year of experience after receiving your degree. Degrees must be conferred by an accredited college or university with a concentration (or the substantial equivalent of a concentration) in accounting. See Section 4.1.4 of the Board's [Rules and Regulations](#).
  - Your experience must include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. This experience is acceptable if gained when employed in government, industry, academia, or public practice.

- You must have completed the experience within ten years before applying.
- For further information on qualifying experience, see the following sections of [Delaware law](#) – 24 Del. C. §107 (a)(f) and Section 5.0 of the Board's [Rules and Regulations](#).

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.

### **Additional Requirement for Applicants with a Delaware CPA Certificate**

This requirement applies if you hold a Delaware CPA Certificate that was issued **more than four years** before you file this CPA Permit application. You may check your CPA Certificate's issue date online at [Search & Verify Professional License](#).

Complete the [Continuing Professional Education Log for Applicants](#) form showing that you have completed 80 hours of continuing professional education (CPE) in the two years immediately before filing this application. **Attach certificates of completion for the CPE listed on the form.**

- See Section 11.0 of the Board's [Rules and Regulations](#), including Sections 11.1 and 11.5.4, for information about the CPE requirements.

### **Additional Requirements for Applicants by Reciprocity**

The following requirements apply only if you are applying by reciprocity. If you hold a Delaware CPA Certificate, they do **not** apply to you.

- If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive your CPA examination scores, sent *directly* from the jurisdiction in which you sat for the examination to the Board office.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- If you hold a certificate/permit that was issued four or more years before this application **and** you do **not** have at least five years experience within the past ten years, complete the [Continuing Professional Education Log for Applicants](#) form showing that you have completed 80 hours of continuing professional education (CPE) in the two years immediately before filing this application. **Attach certificates of completion for the CPE listed on the form.**
  - You must have completed all five years of experience *after passing the CPA examination*.
  - See Section 11.0 of the Board's [Rules and Regulations](#), including Sections 11.1 and 11.5.4, for information about the CPE requirements.

**When your application is complete, please allow 8-12 weeks to receive your permit to practice.**



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**APPLICATION FOR CPA PERMIT TO PRACTICE**

**TYPE OF APPLICATION**

1. Select the situation that applies to you (check one):

- Examination – I do **not** hold a *current* certificate or permit to practice accountancy issued by another U.S. state, territory, or the District of Columbia.
- Reciprocity – I hold a *current* certificate or permit to practice accountancy issued by another U.S. state, territory, or the District of Columbia.

**IDENTIFYING AND CONTACT INFORMATION**

2. Name: \_\_\_\_\_  
Last/Family Name First Middle

3. Other Names Used: \_\_\_\_\_ None   
(Include maiden, other married, alternative spellings.)

4. Date of Birth (month/day/year): \_\_\_\_\_ Gender: Male  Female

5. 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](#).**

6. Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_  
City State/Province Zip/Postal Code Country

7. Phone: \_\_\_\_\_ Email: \_\_\_\_\_ None   
Daytime Home

**EDUCATION – All applicants complete this section.**

8. Enter the following information about your education.

COLLEGE/UNIVERSITY	LOCATION	DATES ATTENDED		DEGREE RECEIVED
		From	To	

**Arrange for the Board office to receive proof of your education:**

- 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. See the Instruction Sheet for more information.

**EXAMINATION INFORMATION – Only reciprocity applicants complete this section.**

9. Did you sit for the CPA exam as a Delaware candidate? Yes  No
- If no, enter state where you sat for the exam: \_\_\_\_\_ Arrange for the Board office to receive your CPA examination scores, sent *directly* from the state where you sat for the examination to the Board office.
  - If yes, continue to the next question.

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

11. 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.**

**LICENSURE INFORMATION – All applicants complete this section.**

12. Has any U.S. state, territory, or District of Columbia, *other than Delaware*, 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 a verification from each jurisdiction, sent *directly* to the Board office.**

13. 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 explaining fully. Include copies of all appropriate records.**
14. Are any unresolved complaints pending against you in any jurisdiction? Yes  No  **If yes, submit a letter explaining fully. Include copies of all appropriate records.**

**DISCLOSURES – All applicants complete this section.**

15. 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.**
16. 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, enclose a letter explaining fully and 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 [State Bureau of Identification](#).**
17. Are criminal charges pending against you in any jurisdiction? Yes  No  **If yes, enclose a letter explaining fully. Include copies of all appropriate records.**
18. Has any jurisdiction ever denied you an accountancy certificate or permit to practice? Yes  No  **If yes, enclose a letter giving the name and address of the jurisdiction and explanation of the reason for denial.**

**If you need more room, you may copy this page.**

**EXPERIENCE – All applicants complete this section.**

19. List qualifying work experience. Start with present position and proceed in reverse chronological order. Be sure to list the employer and licensed CPA who supervised you. More space is available on the next page.

Number of Years: \_\_\_\_\_ From (month/day/year): \_\_\_\_\_ To (month/day/year): \_\_\_\_\_  
 Full-time employment       Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (month/day/year): \_\_\_\_\_ To (month/day/year): \_\_\_\_\_  
 Full-time employment       Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (month/day/year): \_\_\_\_\_ To (month/day/year): \_\_\_\_\_  
 Full-time employment       Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (month/day/year): \_\_\_\_\_ To (month/day/year): \_\_\_\_\_  
 Full-time employment       Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (month/day/year): \_\_\_\_\_ To (month/day/year): \_\_\_\_\_  
 Full-time employment       Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA: \_\_\_\_\_

**Arrange for each employer you listed above to submit a completed, signed, notarized *Affidavit of Supervised Work Experience* directly to the Board office.**

**CONTINUING PROFESSIONAL EDUCATION – All applicants complete this section.**

20. Within the past two years, have you completed 80 hours of continuing professional education (CPE)? Yes  No

**Complete the *Continuing Professional Education Log for Applicants* form and submit certificates of completion showing that you have 80 hours of CPE within the past two years in these situations:**

- **If you hold a Delaware CPA Certificate that was issued four or more years before this application, submit the *Log* form and certificates of completion.**
- **If you are applying by reciprocity, submit the *Log* form and certificates of completion *only if* your certificate/permit was issued four or more years before this application *and* you do not have at least five years experience within the past ten years, all obtained after passing the CPA exam.**

**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 12 months of filing may be considered abandoned and discarded. When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.**

**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\_\_\_\_\_

Notary Public: \_\_\_\_\_

SEAL

My commission expires: \_\_\_\_\_

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



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### AFFIDAVIT OF SUPERVISED WORK EXPERIENCE

#### INSTRUCTIONS

The supervisor of an applicant for a Delaware Accountancy Permit to Practice completes this form to verify the applicant's work experience under the supervisor. The supervisor must hold an active CPA Permit in good standing from Delaware or other jurisdiction.

**SUPERVISOR MUST RETURN THIS FORM DIRECTLY TO THE DELAWARE BOARD OF ACCOUNTANCY OFFICE.**

#### APPLICANT INFORMATION – This section to be completed by applicant.

Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

#### EMPLOYER AFFIDAVIT – This section to be completed and signed by supervisor.

1. Supervisor Name: \_\_\_\_\_
2. Address: \_\_\_\_\_
3. Phone: \_\_\_\_\_ Email: \_\_\_\_\_
4. State Where Supervisor Licensed: \_\_\_\_\_ Type of CPA License(s):  Certificate  Permit
5. Certificate Number: \_\_\_\_\_ Is this certificate active?  Yes  No If no, explain: \_\_\_\_\_
6. Permit Number: \_\_\_\_\_ Is this permit active?  Yes  No If no, explain: \_\_\_\_\_
7. Is the license in good standing? Yes  No  If no, explain: \_\_\_\_\_
8. Enter the dates the applicant named above was under your **direct** supervision. From: \_\_\_\_/\_\_\_\_/\_\_\_\_ To: \_\_\_\_/\_\_\_\_/\_\_\_\_  
month/day/year month/day/year
9. Check one:  Full-time \_\_\_\_\_ Hours per Week  Part-time \_\_\_\_\_ Hours per Week
10. Was the applicant's work performed in an adequate and professional manner? Yes  No  If no, explain: \_\_\_\_\_
11. Check each accounting duty that the applicant performed during the period he/she was under your supervision. For each item checked, describe in detail the duties performed. If you need more room, you may attach a separate sheet.
  - Accounting: \_\_\_\_\_
  - Attest: \_\_\_\_\_
  - Compilation: \_\_\_\_\_
  - Management Advisory: \_\_\_\_\_
  - Financial Advisory: \_\_\_\_\_
  - Tax: \_\_\_\_\_
  - Consulting Skills: \_\_\_\_\_

#### AFFIDAVIT

I declare and affirm under penalty of perjury that the foregoing information is true and complete to the best of my knowledge and belief.

**Supervisor's Signature:** \_\_\_\_\_ Date: \_\_\_\_\_

State of \_\_\_\_\_ County of \_\_\_\_\_

Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_\_

Signature of Notary: \_\_\_\_\_

SEAL

My Commission Expires: \_\_\_\_\_