



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

## COMBINED APPLICATION FOR CPA CERTIFICATE AND PERMIT TO PRACTICE INSTRUCTION SHEET

### 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](http://www.nasba.org). **Direct all questions or concerns about the exam to the Delaware coordinator**, Misun Shin, at [mshin@nasba.org](mailto: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 course entitled *Professional Ethics: The AICPA Comprehensive Course* and pass the exam with a score of not less than 90%. The AICPA website is [www.aicpa.org](http://www.aicpa.org). Contact AICPA directly at (888) 777-7077.

### Step 3: Choose the Correct Application Form

This table shows which application form to submit 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 US state/territory or D.C.	--	--	<a href="#">Application for CPA Permit to Practice</a> by reciprocity.
neither a current CPA permit nor certificate in another US state/territory or D.C.	on or after January 1, 2006	--	<a href="#">Combined Application for CPA Certificate and Permit to Practice</a>
	before January 1, 2006	already have a Delaware CPA Certificate	<a href="#">Application for CPA Permit to Practice</a>
		choose to apply for <i>both</i> CPA Certificate and Permit to Practice at the same time	<a href="#">Combined Application for CPA Certificate and Permit to Practice</a>
		choose to apply for <i>only</i> a CPA Certificate at this time	<a href="#">Application for CPA Certificate</a> <b>Note:</b> Unless you apply for both, you <b>must</b> apply for the Certificate <b>first</b> .

#### Step 4: Apply for a Delaware CPA Certificate and Permit to Practice

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 [Combined Application for CPA Certificate and Permit to Practice](#).
- Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware."
  - Payment must be US funds and drawn on a US bank.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- If you were **not** a Delaware candidate when you sat for the CPA examination, 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 the Foreign Academic Credentials Service, Inc. (FACS) sent directly from FACS to the Board office. The FACS website is [www.facsusa.com](http://www.facsusa.com). Contact FACS at (618) 656-5291.

**Note:** If you sat for the examination as a *Delaware 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 to submit one of the above proofs of education.

- 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 State in which you sat for the examination to the Board office.
- If you ever held a permit or certificate in another state, US 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 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 licensed CPA.
  - How much qualifying experience you are required to have depends on your education. This table summarizes the experience requirements.

<b>IF</b> you have this degree:	<b>THEN</b> you must have at least this experience as an <i>employee of a CPA firm</i> <u>or</u> <i>equivalent</i> experience as an accountant in other fields (e.g., government, commerce, industry):	<b>OR</b> you must have at least this <i>full-time</i> experience as <i>owner, principal or employee of a PA firm</i> :
Masters	One year	Two years
Baccalaureate	Two years	Four years
Associates	Four years	Eight years

- Degrees must be conferred by accredited college or university with a concentration in (or the substantial equivalent of a concentration) accounting. See Section 4.1.4 of the Board's [Rules and Regulations](#) for the required courses.
  - Experience must be gained *after* receiving your degree.
  - You must have completed the experience within ten years before applying.
- 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 and permit to practice.**



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

**COMBINED APPLICATION FOR CPA CERTIFICATE AND PERMIT TO PRACTICE**

**File this application only if you have neither a Delaware CPA Certificate nor a CPA permit or certificate in another state, U.S. territory or District of Columbia. If you have either, you must file an Application for CPA Permit.**

**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: \_\_\_\_\_ Email: \_\_\_\_\_  

Daytime
Home

**EDUCATION**

7. Enter the following information about your education.

COLLEGE/UNIVERSITY	LOCATION	DATES ATTENDED		DEGREE RECEIVED
		FROM	TO	

If you were *not* a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive proof of your education:

- If you were US-educated, have a transcript sent directly from your college/university to the Board office.
- If you were not US-educated, have the Foreign Academic Credentials Service 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. Did you sit for the CPA exam as a Delaware candidate? Yes  No  If no, enter state where you sat for the exam:

**If you were *not* a Delaware candidate, 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.**

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.**

12. Has any other US 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 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 giving a complete explanation. Include copies of all appropriate records.**

14. 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

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, 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](#).**

17. Are any criminal charges pending against you in any jurisdiction? Yes  No  **If yes, submit a letter explaining fully. Include copies of all appropriate records.**

## EXPERIENCE

18. 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): _____
<input type="checkbox"/> Full-time employment <input type="checkbox"/> Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

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

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 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.***



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

### AFFIDAVIT OF SUPERVISED WORK EXPERIENCE

Send this form to the supervisor of an applicant for a Delaware Accountancy Permit to Practice to obtain verification of the applicant's work experience. The supervisor must be a qualified CPA.

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

Name: \_\_\_\_\_  
Last First Middle

Address: \_\_\_\_\_  
Street  
\_\_\_\_\_  
City State/Province Zip/Postal Code Country

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_ Email: \_\_\_\_\_

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

Firm or Organization Name: \_\_\_\_\_

#### EMPLOYER AFFIDAVIT – This section to be completed by employer.

Name of Supervisor: \_\_\_\_\_

Address: \_\_\_\_\_  
Street  
\_\_\_\_\_  
City State/Province Zip/Postal Code Country

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

State Where Licensed: \_\_\_\_\_ License Number: \_\_\_\_\_

Is your license in good standing? Yes  No  If no, explain below:  
\_\_\_\_\_  
\_\_\_\_\_

Enter the dates the applicant named above was under your supervision. From: \_\_\_\_\_ To: \_\_\_\_\_  
month/year month/year

Check one:  Full-time Hours per Week: \_\_\_\_\_  Part-time Hours per Week: \_\_\_\_\_

Was the applicant's work performed in an adequate and professional manner? Yes  No  If no, explain below:  
\_\_\_\_\_  
\_\_\_\_\_

Referring to the table below, describe the accounting duties that the applicant performed during the period he/she was under your supervision. If you need more room, you may attach a separate sheet.

---



---



---

This table summarizes the qualifying experience requirements under Section 5.0 of the Delaware Board's Rules and Regulations, available online at [www.dpr.delaware.gov](http://www.dpr.delaware.gov).

IF the applicant holds this degree:	THEN the qualifying experience requirement is...
Masters	Providing any type of service or advice involving the use of accounting, attest, compilation, internal audit, management advisory (limited to the fields of accounting, financial or business matters), financial advisory (limited to providing accounting, financial or business advice), tax or consulting skills.
Baccalaureate	<ul style="list-style-type: none"> <li>• Engagements resulting in the preparation and issuance of financial statements, including appropriate footnote disclosures, and prepared in accordance with generally accepted accounting principles or other comprehensive bases of accounting as defined in the standards established by the American Institute of Certified Public Accountants. "Standards" shall include generally accepted auditing standards and/or Statements on Standards for Accounting and Review Services (SSARS), appropriate to the level of engagement. "Standards" shall include generally accepted auditing standards and/or Statements on Standards for Accounting and Review Services (SSARS), appropriate to the level of engagement.</li> <li>• Experience in internal audit may be used in lieu of or in addition to the experience above.</li> </ul>
Associate	Extensive experience obtained in engagement, resulting in the preparation and issuance of financial statements in accordance with generally accepted accounting principles or other comprehensive bases of accounting as defined in the standards established by the American Institute of Certified Public Accountants.

**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: \_\_\_\_\_

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