



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

BOARD OF ACCOUNTANCY

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

APPLICATION FOR PA PERMIT TO PRACTICE
INSTRUCTION SHEET

When to Apply

Apply for a Delaware PA Permit to Practice **after** you have passed both of required examinations.

- You must apply for and pass all parts of the examination recognized by the National Society of Accountants or both the Accounting and Reporting and Auditing portions of the Uniformed Certified Public Accountants Examination.
- After passing the PA 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 the required examinations, you may apply for Delaware licensure.

- Submit completed, signed and notarized [Application for PA 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 were **not** a Delaware candidate when you sat for the PA examination, arrange for the Board office to receive one of these proofs of your education:
 - If you were educated in the U.S., have your official transcript sent *directly* from the college or university to the Board office. The transcript must show the degree received.
 - 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.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.
- If you were **not** a Delaware candidate when you sat for the PA examination, arrange for the Board office to receive your examination scores, sent *directly* from the jurisdiction where you sat for the examination to the Board office.
 - If you were a Delaware candidate, the Board office will obtain your proof of education and scores from NASBA.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- If you currently hold, *or you have ever held*, an accountancy certificate or permit in another jurisdiction (state, U.S. territory or the District of Columbia), arrange for the Board office to receive a verification letter from each jurisdiction, sent directly from the jurisdiction to the Board office.
- 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.



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APPLICATION FOR PA PERMIT TO PRACTICE

TYPE OF APPLICATION

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

- I do not hold a *current* accountancy certificate or permit to practice in any jurisdiction (state, U.S. territory or the District of Columbia).
- I hold a *current* accountancy certificate or permit to practice issued by another jurisdiction (state, U.S. territory or the District of Columbia). I do *not* have a [Delaware CPA Certificate](#).

IDENTIFYING AND CONTACT INFORMATION

2. Name: _____
Last/Family Name First Middle

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

If your name differs from that on a transcript or other documentation, enclose a copy of the legal document showing the name change.

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

8. 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 examination, submit proof of education as follows:

- If you are U.S.-educated, have an official transcript sent *directly* from the school 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.

EXAMINATION INFORMATION

9. Did you sit for the PA exam as a Delaware candidate? Yes No If no, enter jurisdiction where you sat for the exam: _____

If you were *not* a Delaware candidate, arrange for the Board office to receive your PA examination scores, sent *directly* from the jurisdiction where you sat for the examination to the Board office.

10. Have you ever been denied permission to sit for the PA 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 AICPA to the Board office.

LICENSURE INFORMATION

12. Has any jurisdiction (state, U.S. territory or District of Columbia) *other than Delaware* ever issued you an accountancy certificate or permit? Yes No If yes, list ***all*** jurisdictions:

JURISDICTION	LICENSE NUMBER	DATE ISSUED	STATUS (e.g., active, pending)

Arrange for the Board office to receive a verification letter from each jurisdiction, sent directly to the Board office.

DISCLOSURES

13. 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 complete explanation and a certified copy of your criminal history record from any jurisdiction in which you have been convicted or pardoned. For information on obtaining a Delaware criminal history record, see [State Bureau of Identification](#).**
14. Are any criminal charges pending against you? Yes No **If yes, enclose a statement explaining fully and any documentation related to the charges.**
15. Has any jurisdiction ever denied you an accountancy certificate or permit to practice? Yes No **If yes, enclose a statement giving the name, address of jurisdiction and reason for denial.**
16. Have you ever had your certificate or permit to practice accountancy suspended, revoked, or subject to other disciplinary action in any jurisdiction? Yes No **If yes, enclose a statement explaining fully. Include copies of all appropriate records.**
17. Are any unresolved complaints pending against you in any jurisdiction? Yes No **If yes, enclose a statement explaining fully. Include copies of all appropriate records.**
18. Do you have any impairment related to drugs or alcohol that would limit your practice of accountancy? Yes No **If yes, enclose a statement explaining fully. Include copies of all appropriate records.**

To be reviewed at its next meeting, 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 4-8 weeks to receive your permit.

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.

Signature of Applicant: _____ Date: _____

City of _____ County of _____

Sworn to before me and subscribed in my presence this _____ day of _____, 2____.

Notary Signature: _____

SEAL

My commission expires: _____

APPLICATIONS THAT ARE UNSIGNED, NOT NOTARIZED, INCOMPLETE OR NOT ACCOMPANIED BY THE REQUIRED FEE WILL BE REJECTED.