State of Maine
Department of Professional & Financial Regulation
Office of Professional & Occupational Regulation

INDIVIDUAL LICENSE APPLICATION

APPLICANT INFORMATION (please print)		
FULL LEGAL NAME FIRST	MIDDLE INITIAL	LAST
ANY OTHER NAMES EVER USED:		
DATE OF BIRTH mm / dd / yyyy	SOCIAL SECURITY NUMBER - -	
MAILING ADDRESS		
CITY	STATE /COUNTRY	ZIP CODE
PHONE # ( )	FAX # ( )	E-MAIL

CRIMINAL BACKGROUND DISCLOSURE

NOTE: Failure to disclose criminal convictions may result in denial, fines, suspension and/or revocation of a license.

1. **Have you ever been convicted by any court of any crime? (circle one) NO YES**
   If yes, enclose a detailed description of what happened (including dates) and a copy of the court judgment.
2. **Has any jurisdiction taken disciplinary action against any professional license you hold or have held, or denied your application for licensure? (circle one) NO YES**
   If yes, enclose a detailed explanation and copies of all documents.

By my signature, I hereby certify that the information provided on this application is true and accurate to the best of my knowledge and belief. By submitting this application, I affirm that the Office of Occupational and Professional Regulation will rely upon this information for issuance of my license and that this information is truthful and factual. I also understand that sanctions may be imposed including denial, fines, suspension or revocation of my license if this information is found to be false.

SIGNATURE **DATE**

BOARD OF ACCOUNTANCY
CPA LICENSE APPLICATION
Required Fee: $76.00
(includes criminal records check fee)

Office Use Only:

1421-$55.00
2619-$21.00

LICENSE TYPE:

☐ Certified Public Accountant (CP1421)

Office Use Only:

Check #_____
Amount:_____
Cash #_____
Lic. #_____

PAYMENT OPTIONS:
Make checks payable to "Maine State Treasurer" - If you wish to pay by Mastercard or Visa, fill out the following:

NAME OF CARDHOLDER (please print)
FIRST MIDDLE INITIAL LAST

I authorize the Department of Professional and Financial Regulation, Office of Professional & Occupational Regulation to charge my VISA MASTERCARD the following amount: $_____

Card number: XXXX-XXXX-XXXX-XXXX Expiration Date mm / yyyy

(check here) **I understand that fees are non-refundable**

SIGNATURE **DATE**

CURRENT EMPLOYMENT INFORMATION		
Name of Employer:		
Mailing Address of Employer:		
City:	State:	Zip Code

IMPORTANT (PLEASE ANSWER THE FOLLOWING QUESTION):
Are you under investigation, subject to complaint action, or ever been reprimanded by or disbarred from any association including any State Board of Accountancy, Internal Revenue Service, American Institute of Certified Public Accountants or any state society of certified public accountants or public accountants?

(Circle One) Yes No If yes, subject detail on a separate sheet.

WHAT YOU NEED TO KNOW TO QUALIFY FOR LICENSE

- You must have passed the CPA exam. Your CPA exam scores do not expire with the State of Maine.
- You must have completed at least two years of experience under the direction of a CPA licensed by any state or territory of the U.S. or equivalent direction, or by a licensed professional CPA in another country. Work experience must be earned in the employment of a licensed public accounting firm, unless the Board determines nonpublic accounting experience is substantially equivalent.
- Your work experience must include the use of accounting or auditing skills, including the issuance of reports on financial statements, and at least one of the following: the provision of management advisory, financial advisory or consulting services; the preparation of tax returns; the furnishing of advice on tax matters; or equivalent activities defined by the Board.
- You must have completed at least 150 semester hours of education, including a minimum 4-year baccalaureate or higher degree conferred by a college or university. The 150 semester hours must include a minimum of 15 hours in the topic areas described in Chapter 5, section 3 of the Board's rules, with at least 3 hours earned in auditing and attestation services.

VERIFICATION OF WORK EXPERIENCE BY A
LICENSED CERTIFIED PUBLIC ACCOUNTANT
(To be completed by the Certified Public Accountant providing supervision to applicant)

Name of Firm/Company:	License # and State/Jurisdiction (if applicable):
Business Address:	
Dates of Supervision by the Undersigned: From _____ to _____	Employment was: □ Full Time □ Part Time (173 hours = 1 month) Number of Part-Time Hours: _____

Give a detailed description of the employee's duties while under your employment. Maine Law requires that the applicant's experience must be earned in the employment of a licensed public accounting firm, unless the Maine Board of Accountancy determines non-public accounting experience is substantially equivalent to the experience required while in the employment of a licensed public accounting firm. Maine Law requires that the applicant's experience must include the use of accounting or auditing skills, including the issuance of reports on financial statements, and at least one of the following: the provision of management advisory, financial advisory or consulting services; the preparation of tax returns; the furnishing of advice on tax matters; or equivalent activities defined by the Board.

Description of Employee's Duties:

Signature of Certified Public Accountant:	State Licensed:	License #:	Date:
Printed Name			

Department of Professional and Financial Regulation
Office of Professional & Occupational Regulation
Maine Board of Accountancy
35 State House Station
Augusta, ME 04333
207/624-8672

VERIFICATION OF LICENSURE FOR CPA SUPERVISOR

In order to verify your experience under the direct supervision of a CPA, this form must be completed by the licensing authority in the jurisdiction where the supervising CPA holds an active permit to practice. You are advised to check with that board before forwarding this form to determine if there is a fee or additional requirements need to be met before the information will be released. This form does not apply to applicants whose supervisor is a Maine licensed CPA.

SECTION A: To be completed by applicant. After completing Section A, submit this form to the State Board of Accountancy where the supervising CPA holds a permit to practice public accounting.

Please type or print legibly:

_____	_____	_____
Applicant's Last Name	First Name	Middle Initial

SUPERVISING CPA INFORMATION

_____	_____
Name of Direct Supervisor	Name of Firm/Company
_____	_____
Certificate Number	State Where Certified

Duration of Supervised Experience: From: _____ To: _____
Date **Date**

SECTION B: To be completed by the Board of Accountancy where the above-named supervising certified public accountant is certified and permitted to engage in the practice of public accounting, and mailed directly to the Maine Board of Accountancy at the above address.

I certify that _____, license number _____ in the State of _____

held an active permit to engage in the practice of public accounting during the entire "Duration of Supervised Experience" as specified above.

Permit First Issued: _____ Expiration Date: _____

Comments: _____

_____

_____
Board

Seal

_____
Board Official Signature

_____
Title

_____
Date

State of Maine, Department of Professional & Financial Regulation, Office of Professional & Occupational Regulation
Mailing Address: 35 State House Station, Augusta, Maine 04333 **Courier/Delivery address**: 76 Northern Avenue, Gardiner, Maine 04345
Phone: (207) 624-8603 Fax: (207) 624-8636 Maine Relay 711 (TTY)

Frequently Asked Questions:

- **Where do I send my application?** Our mailing address is 35 State House Station, Augusta, Maine 04333-0035
- **Where are you located?** 76 Northern Avenue, Gardiner, Maine.
- **What hours are you open?** 8:00 AM to 5:00 PM weekdays
- **Can I come to Gardiner to drop off my application?** Yes.
- **Can I come to Gardiner to pick up my license?** No. Your license will be emailed to you.
- **How long does it take to process an application?** You can check our website: www.maine.gov/professionallicensing. Your license will show up as PENDING at first; as soon as your status is ACTIVE you are authorized to practice.
- **How far back do I go answering the criminal question?** Any conviction, ever.
- **Do I need a Social Security Number (SSN)?** Yes, issued by the U.S. Social Security Administration.

NOTICES

BACKGROUND CHECK: Pursuant to 5 M.R.S.A. §5301 - 5303, the State of Maine is granted the authority to take into consideration an applicant's criminal history record. The Office of Professional & Occupational Regulation requires a criminal history records check as part of the application process for all applicants.

PUBLIC RECORD: This application is a public record for purposes of the Maine Freedom of Access Law (1 MRSA §401 et seq). Public records must be made available to any person upon request. This application for licensure is a public record and information supplied as part of the application (other than social security number and credit card information) is public information. Other licensing records to which this information may later be transferred will also be considered public records. Names, license numbers and mailing addresses listed on or submitted as part of this application will be available to the public and may be posted on our website.

SOCIAL SECURITY NUMBER: The following statement is made pursuant to the Privacy Act of 1974. Disclosure of your Social Security Number is mandatory. Solicitation of your Social Security Number is solely for tax administration purposes, pursuant to 36 MRS §175 as authorized by the Tax Reform Act of 1975 (42 USC §405(c)(2)(C)(i)). Your Social Security Number will be disclosed to the State Tax Assessor or an authorized agent for use in determining filing obligations and tax liability pursuant to Title 36 of the Maine Revised Statutes. No further use will be made of your Social Security Number and it shall be treated as confidential tax information pursuant to 36 MRS §191.

Before you seal the envelope, did you:

- Complete every item on the application (incomplete applications may be returned)
- Answer the criminal background disclosure questions
- Sign and date your application
- Include correct amount (payable to Maine State Treasurer) *or* credit card information (plus signature)
- Include any required transcripts or exam results
- Make a copy of your application to keep for your records
- DO NOT SEND CASH.