



State of Maine

BOARD OF ACCOUNTANCY

The information in this application packet is to assist you in completing your application. It is recommended that you review applicable laws and rules for further guidance.

LICENSE APPLICATION INSTRUCTIONS FOR:

CERTIFIED PUBLIC ACCOUNTANT

for individuals who have passed the Certified Public Accountant examination with at least 150 semester hours of education as required by statute

Do not return the informational pages with your application; they are for your information only. Return the license application and documents listed on the checklist only

Department of Professional and Financial Regulation
Office of Professional and Occupational Regulation
(Mailing address) 35 State House Station, Augusta, ME 04333
(Office location) Gardiner Annex, 76 Northern Avenue, Gardiner, Maine 04345
Office Direct Line (207) 624-8672
TTY users call Maine relay 711

Web address: <https://www.maine.gov/pfr/professionallicensing/professions/accountancy>
Email: accountancy.board@maine.gov

Revised 06/2020

GENERAL INSTRUCTIONS AND INFORMATION

10 DAY NOTIFICATION REQUIREMENTS:

Pursuant to 10 M.R.S §8003-G, any change in name, address, email address, criminal convictions, disciplinary actions, or any material change set forth in your original application for licensure must be reported to the Maine Board of Accountancy within 10 days.

IMPORTANT INFORMATION REGARDING LICENSE DELIVERY:

The Maine Board of Accountancy does not print licenses. Your license will be sent to you at the email address you provide to us on your application. The license will arrive from email sender address: noreply@maine.gov. The attachment with this email is your license where you may open it and print your license. If you do not locate your license in your inbox, please check your junk/spam folders for this email. Please either save our email address (noreply@maine.gov) in your contacts or as a safe sender to prevent your license from being directed to your junk/spam folders.

LICENSE RENEWAL INFORMATION:

Approximately sixty (60) days prior to the expiration of your license a courtesy renewal reminder will be sent to you by email. It is important that you maintain a current email on file, or you risk not being able to receive the renewal reminder. You do not need to wait for a renewal reminder to renew your license. The online renewal opens sixty days prior to the license expiring and you may renew online. Failure to receive a courtesy renewal reminder notice does not impact your responsibility to renew your license in a timely manner.

MAINE BOARD OF ACCOUNTANCY LAWS AND RULES:

The Maine Board of Accountancy cannot provide you with a hard copy of laws and rules. However, all applicable laws and rules are available online, and may be accessed via the websites listed below. You are responsible for knowing and complying with all board laws and rules throughout your licensure. Please note, all laws and rules may be subject to change without notice and it is strongly advised to periodically check for updates.

Board of Accountancy Laws:

<http://www.mainelegislature.org/legis/statutes/32/title32ch113sec0.html>

Board of Accountancy Rules:

<https://www.maine.gov/pfr/professionallicensing/professions/accountancy/home/laws-rules>

Title 5, Chapter 375: Maine Administrative Procedure Act:

<https://legislature.maine.gov/legis/statutes/5/title5ch375sec0.html>

Title 10, Chapter 901: Department of Professional and Financial Regulation:

<http://legislature.maine.gov/statutes/10/title10ch901sec0.html>

APPLICATION PROCESSING TIME:

Your application has a greater chance of being processed expeditiously if it is complete and all supporting documents are included. To ensure that the Maine Board of Accountancy received your application please visit our website at <https://www.pfr.maine.gov/almsonline/almquery/welcome.aspx?board=4110>. After your application has been received your name will appear when you complete a “licensee search” on your name as you entered it on your application. The status will appear as “Pending.” This is not an actual license approval at this point; it is simply a verification that an application has been received and is in the queue for review. When a license is issued the status will change from pending to active.

Please refrain from calling our office to “check” on your application as these calls only serve to slow our ability to review and process applications.

LICENSE APPLICATION INSTRUCTIONS AND CHECKLIST

THE FOLLOWING DOCUMENTS MUST BE SUBMITTED TO THE MAINE BOARD OF ACCOUNTANCY FOR LICENSURE CONSIDERATION:

- License Application** - completed, signed and dated; and

- Application Fee** - make checks payable to “Maine State Treasurer” or if you are paying by debit/credit card please complete the bottom “Payment Options” portion of the license application completely and legibly; and

- Verification of Work Experience by a Licensed Certified Public Accountant Form(s)** – Fully completed and executed Verification of Work Experience by a Licensed Certified Public Accountant form(s):

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.

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.

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.
- **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 background disclosure question
- Sign and date your application
- Include correct amount (payable to Maine State Treasurer) or credit card information (plus signature)
- Make a copy of your application to keep for your records
- DO NOT SEND CASH.



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

INDIVIDUAL LICENSE APPLICATION

APPLICANT INFORMATION (please print)			
FULL LEGAL NAME	<i>FIRST</i>	<i>MIDDLE INITIAL</i>	<i>LAST</i>
ANY OTHER NAMES EVER USED:			
DATE OF BIRTH	<i>mm / dd / yyyy</i>	SOCIAL SECURITY NUMBER	- -
MAILING ADDRESS			
CITY	STATE /COUNTRY	ZIP CODE	
PHONE #:	E-MAIL		
BACKGROUND DISCLOSURE			
<p>Has any jurisdiction taken disciplinary action against any professional license you hold or have held, or denied your application for licensure? (check one) NO YES If yes, enclose a detailed explanation and copies of all documents.</p>			
<p>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.</p>			
SIGNATURE		DATE	

**BOARD OF ACCOUNTANCY
CPA LICENSE APPLICATION
Required Fee: \$56.00
(includes criminal records check fee)**

Office Use Only:

1421-\$35.00
2619-\$21.00

Office Use Only:

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

LICENSE TYPE:

Certified Public Accountant (CP)

Make checks payable to “**Maine State Treasurer**” If you wish to pay by debit or credit card, fill out the following:

NAME OF CARDHOLDER (please print)	<i>FIRST</i>	<i>MIDDLE INITIAL</i>	<i>LAST</i>
ADDRESS OF CARDHOLDER (please print)			
I authorize the Department of Professional and Financial Regulation, Office of Professional & Occupational Regulation to charge my VISA MASTERCARD DISCOVER AMERICAN EXPRESS the following amount: \$_____			
Card number:	<i>XXXX-XXXX-XXXX-XXXX</i>	Expiration Date	<i>mm / yyyy</i>
(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?

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

WHAT YOU NEED TO QUALIFY FOR LICENSURE

- 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.
- 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):
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Business Address:

Dates of Supervision by the Undersigned: From _____ to _____	Employment was: <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time (173 hours = 1 month) Number of Part-Time Hours: _____
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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, 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:
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Printed Name	Pg. 3 of 3 — CPA License Application — 06/2020 ver.
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