

**INSTRUCTIONS FOR COMPLETING THE ILLINOIS APPLICATION FOR  
CPA CERTIFICATE BY RECIPROCITY OR TOTAL TRANSFER OF CREDIT**

06-2007 (W)

It is your responsibility to submit the required pages of the application, **Section I and Section II**, as well as the "Form TC" (**Section III**). If you need to have your foreign credentials evaluated, please complete **Section IV**. Please follow the directions below. **DO NOT COMPLETE THIS APPLICATION IF YOU ARE APPLYING TO TAKE THE UNIFORM CPA EXAMINATION AS AN ILLINOIS CANDIDATE.** This application is to apply for a reciprocal certificate or to transfer CPA examination grades to Illinois once you have passed the examination in another jurisdiction.

The Illinois Board of Examiners issues reciprocal certificates as a Certified Public Accountant by two methods: certificates by reciprocity, or transfer of credit by a candidate who has passed the examination in another state who is ineligible for a certificate in that state. Please refer to pages 1 and 2 of the application materials for detailed eligibility requirements. Each candidate who satisfies all the requirements and is duly certified shall receive a certificate designating the recipient as a Certified Public Accountant. This certificate shall be issued in the name of the Board and shall be signed by the Board. It must then be registered by the Department of Financial and Professional Regulation.

Illinois is a two-tier state. The Illinois Board of Examiners issues the CPA certificate only. Inquiries regarding registration, the license to practice as a public accountant and the requirements for continuing professional education must be directed to the Department of Financial and Professional Regulation, Public Accountancy Section, 320 W. Washington St., 3<sup>rd</sup> floor, Springfield, IL 62786. Their phone number is 217-782-8556. Continuing education applies only to public accounting licensure and is not required to maintain a valid CPA certificate or Registration. If you plan to be licensed as a public accountant in Illinois, we advise that you begin the application process for licensure simultaneously with that for the CPA certificate.

**Before you begin the application process for a reciprocal CPA certificate, if you hold a valid, unrevoked certificate/license from a state considered substantially equivalent to Illinois, please read the information on the next page (B) for your application options. Substantial equivalency does NOT apply to Total Transfer of Credit.**

## Important Consideration – Application Options

You can now apply directly to the Department of Financial and Professional Regulation in Springfield, IL to receive a CPA Registration license or a License to practice Public Accounting based on your CPA certificate/license issued by a jurisdiction listed below (considered substantially equivalent to Illinois). You do not have to obtain a CPA certificate first from the Illinois Board of Examiners.

If your current CPA certificate/license was *not* issued by a state listed below, please contact the Illinois Board of Examiners at 217-531-0950 to discuss your application options. For those states *not* deemed substantially equivalent to Illinois, additional requirements must be met in order to obtain a CPA certificate. In most instances, you will not be able to obtain a Registration or License directly from the Department, but will have to obtain an Illinois CPA certificate first from the Illinois Board of Examiners.

Substantial equivalency applies only for persons who holds a valid, unrevoked, and unexpired CPA certificate or license in another jurisdiction.

Alabama	Maine	Ohio
Alaska	Maryland	Oklahoma
Arizona	Massachusetts	Oregon
Arkansas	Michigan	Pennsylvania
Connecticut	Minnesota	Rhode Island
District of Columbia	Mississippi	South Carolina
Georgia	Missouri	South Dakota
Guam	Montana	Tennessee
Hawaii	Nebraska	Texas
Idaho	Nevada	Utah
Indiana	New Jersey	Virginia
Iowa	New Mexico	Washington
Kansas	New York	West Virginia
Kentucky	North Carolina	Wisconsin
Louisiana	North Dakota	

If you hold a valid, unrevoked, unexpired CPA certificate or license from a jurisdiction listed above, the Illinois Board of Examiners will waive transcript evaluation and experience verification for consideration of your application for a reciprocal CPA certificate. We must receive the “Form TC” (or appropriate alternate form issued by the state) directly from the jurisdiction that issued your certificate/license.

Once you receive your CPA certificate from this office, you must Register with the Department of Financial and Professional Regulation. That Registration license permits you to hold out to the public as a CPA in Illinois. If you wish to practice public accounting and perform audits, however, you must obtain a License to practice public accounting from the Department of Financial and Professional Regulation. Those applications are available from their web site at <http://www.idfpr.com/dpr/WHO/pa.asp>

For those who are applying to the Illinois Board of Examiners for a reciprocal CPA certificate based on Reciprocity or Total Transfer of Credit, make sure you have submitted all required documents listed below.

### **Final checklist before mailing:**

#### STEP ONE

All applicants submit the following four items to the Board office at: **Illinois Board of Examiners, 100 Trade Centre Drive, Suite 403, Champaign, IL 61820-7233**

- 1. Completed and signed application (**Sections I and II** on pages 1-4).
- 2. Application fee attached to the bottom of page 1 of the application form (see fee schedule on page 8).
- 3. Additional foreign credential evaluation fee if you have foreign transcripts to be evaluated (\$250 USD). Complete **Section IV**, Request for Academic Credentials Evaluation for CPA Designation (page 7), unless you qualify for an exception in Number 4 below. This form is for international coursework only.
- 4. Official domestic transcripts in sealed envelopes (or request that each college or university you attended send official transcripts directly to the board office). Provide academic record on page 1 of the application.

Exception 1: If you passed the International Uniform Certified Public Accountant Qualification Examination (“IQEX”) you do not need to submit transcripts or pay the foreign credential evaluation fee. NASBA evaluated your credentials before you wrote the IQEX examination.

Exception 2: if you have a valid unrevoked certificate/license in another jurisdiction and have practiced public accounting for 5 out of the last 10 years, do not send transcripts.

Exception 3: if you hold a valid, unrevoked certificate/license from a state considered substantially equivalent to Illinois, please refer to page B for your options. If you would like a CPA certificate from the Illinois Board of Examiners based on substantial equivalency, do not send academic transcripts.

#### STEP TWO

In addition to the above materials mailed to the Illinois Board of Examiners, all applicants must request verification of their CPA examination grades and/or valid CPA certificate from another state board as follows:

- Transfer of Credit Form (“Form TC”)**
  - Complete Section A of FORM TC (**Section III**, pages 5 & 6) and then forward the form to **the Board of Accountancy in the state from which you were issued a CPA certificate**. If no certificate is held, send the TC Form **to the jurisdiction in which you passed the Uniform CPA Examination** with a request that Sections B through D be completed. The State Board will return the Form TC to the Illinois Board of Examiners. Check with the State Board first about any fee requirements.
  - If you wrote the IQEX EXAM, there are two methods to have your grades released to the Illinois Board. Include your IQEX candidate ID# and date of exam on both forms.:
    - 1) Send FORM TC included with this application (pages 5 & 6) to NASBA with \$25.00 U.S. funds payable to NASBA, or
    - 2) download the IQEX “Grade Forward Request” located at <http://www.nasba.org/nasbaweb.nsf/exam> and follow the instructions on the form.

### STEP THREE – Ethics Requirement

Applicants who have taken and passed the Uniform CPA examination in other jurisdictions who apply for an Illinois CPA Certificate by transfer of scores to Illinois on or after January 1, 2005, are required to pass a separate examination on the rules of professional conduct before they may be awarded an Illinois certificate.

- Applicants who transfer their scores to Illinois must provide evidence of completion of an exam on rules of professional conduct. The Illinois Board of Examiners makes use of “Professional Ethics: The AICPA’s Comprehensive Course”. Upon receipt of notification directly from the AICPA that the candidate has successfully completed the examination course with a minimum 90% score, the Board will approve the candidate’s certification and notify the candidate of the certificate number and date of issue.
- See Page E of this application for Frequently Asked Questions regarding the Ethics Course and Exam.
- Applicants who hold a certificate/license in another jurisdiction or who have passed the International Uniform Certified Public Accountant Qualification Examination (“IQEX”) examination, do not have to provide evidence of completion of an exam on rules of professional conduct.

**Request for Evidence of Completion of Exam on Rules of Professional Conduct. Contact the AICPA.** Have them send a letter directly to the Board of Examiners, 100 Trade Centre Drive, Suite 403, Champaign, IL 61820-7233. The letter must show that you have successfully completed the examination course with a minimum 90% score.

<b>SUPPLEMENTAL INFORMATION</b>
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- All application and evaluation fees are nonrefundable. If it is determined you are not qualified for a reciprocal certificate for any reason, your application fee will not be refunded.
- Oral requests to Board or staff members for opinions or interpretations are discouraged. Whenever given, they are nonbinding, and applicants or certificate holders who thereafter act in reliance do so at their own risk.
- Please forward official foreign credentials by secure courier. They will be returned to you via secure courier in 6-8 weeks, or once the evaluation is complete.

## **Frequently asked questions regarding Exam on Rules of Professional Conduct:**

Q: Is this exam part of the Uniform CPA Exam?

A: No, this course/exam is totally separate from the Uniform CPA Exam. It is not a “new” section of the CPA exam. It is just a new requirement in Illinois for certification. Over 30 jurisdictions have a requirement similar to this before they will certify or license CPAs. This is a self-study course on CD-ROM or textbook which you schedule at your convenience.

Q: When did this requirement go into effect?

A: Legislation was signed into law in July 2004 making the requirement mandatory. The Board of Examiners investigated the alternatives available for CPA candidates to meet the requirement and determined this was the best option at this time.

Q: Will you accept the results of an Ethics exam I completed for my jurisdiction where I passed the exam?

A: Only if the course and exam you completed was “Professional Ethics: The AICPA’s Comprehensive Course” and you earned a score of 90% or higher.

Q: How do I obtain the course/exam?

A: You can access information about the course on the AICPA site [www.cpa2biz.com](http://www.cpa2biz.com). Key in 732306 in the “Search box” and it will bring up the information about the course, how to purchase, information about its content, etc. It is an open-book test. You can also obtain a free demo CD before you purchase the course.

Q: Why does the AICPA site mention CPE credit in relation to the course?

A: This course can also be taken to satisfy CPE requirements for a number of states. You are not required to complete CPE unless you are licensed in Illinois. This **is** the correct course to complete to meet the new certification requirement, however.

Q: What is the cost?

A: The cost is \$123.75 for non-members and \$99.00 for members of the AICPA. Information about AICPA membership is available at [www.aicpa.org](http://www.aicpa.org) Click on “Join AICPA”.

Q: What if I have questions about the grading of the exam?

A: You can direct questions about the grading of the exam to the AICPA Professional Development Quality Assurance Team at 201-938-3778 or [aicpacpegrading@aicpa.org](mailto:aicpacpegrading@aicpa.org)

Additional questions about the new requirement can be directed to the Board office at [help@ilboa.org](mailto:help@ilboa.org) or by calling 217-531-0950.



RECIPROCAL APPLICATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT - SECTION I

1 Name in full

First Middle Family/Last Previous name(s)

2 Date of birth 3 Email

4 U.S. Social Security number (optional)

5 Sex: Male Female

6 Daytime telephone number fax number

7 Current mailing address Street and Number

City State /Country Zip Code

8 Employer

Name

Street and Number

City State/Country Zip Code

9 List all colleges and universities you have attended. Request that an official transcript be sent directly to you from each institution listed. The preferred method is to enclose all transcripts in the application packet and mail to the Board office. An alternate method is to request each institution send an official transcript directly to the Board office at: Illinois Board of Examiners, 100 Trade Centre Drive, Suite 403, Champaign, IL 61820-7233. Before sending transcripts, see Page C, Step 1, Item #4 for exceptions to this requirement!

Table with 4 columns: Name of College or University, City and State, Country, Dates of Attendance (Month and Year), Hours completed or Degree/Diploma earned. Sub-columns for Date Entering and Date Leaving.

10 Have you ever taken the CPA examination in Illinois as an Illinois Candidate? Yes No

If yes, when (Month, year) ?

11 ATTESTATION

I, have read the foregoing questions and have answered them fully and frankly. The answers subscribed by me are true to the best of my knowledge, information, and belief.

Signature of applicant Date

Staple check or money order here payable to the Illinois Board of Examiners

Mailing Address: 100 Trade Centre Drive, Suite 403 • Champaign, IL 61820-7233 • (217) 531-0950 • FAX (217) 531-0960  
Web page: <http://www.ilboa.org> e-mail: help@ilboa.org

NAME \_\_\_\_\_

U.S. SSN (optional) \_\_\_\_\_

**RECIPROCAL APPLICATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT**  
**SECTION II**

Complete Sections I, II and III. Please read the following information, which will help you answer questions 1 through 5 of Section II. Submit portions I and II to the Illinois Board. Submit Section III to the Board where you passed the exam. Be sure to put your name on each page of the application form.

**ISSUANCE OF CPA CERTIFICATES TO HOLDERS OF CERTIFICATES  
FROM OTHER JURISDICTIONS AND FOREIGN ACCOUNTANTS**

**Illinois Public Accounting Act (“Act”), 225 ILCS, 450/5**

• **Section 5, Certification of out-of-state accountants**

- (a) *The Board may issue a certificate as a certified public accountant, without examination, to any applicant who holds a valid unrevoked certificate as a certified public accountant issued under the laws of any other State or Territory of the United States or the District of Columbia, provided:*
- (1) *that the state that issued the certificate has certification requirements that have been determined by the Board to be substantially equivalent to the certification requirements of Illinois and grants similar rights to those that Illinois grants to certificate holders;*
  - (2) *that the state issued the certificate has certification requirements that the Department has determined not to be substantially equivalent to the certification requirements of Illinois or does not grant similar rights to Illinois certificate holders, but the Board determines that the individual applicant possesses personal qualifications substantially equivalent to Illinois’ certification requirements; or*
  - (3) *that the applicant does not qualify under subsections (1) or (2) above but the following conditions are met;*
    - (A) *The certificate was granted to the applicant on the basis of the Uniform Certified Public Accountant examination; and*
    - (B) *The educational qualifications of the applicant for a certificate, at the time of the written examination, were equivalent to the educational qualifications then required of applicants for admission to the Illinois examination for certified public accountant or, the applicant has, after passing the examination upon which his or her certificate was based, not less than 5 years of experience in the practice of public accounting within the 10 years immediately preceding this application, otherwise reasonably considered acceptable by the Board.*
- (b) *In determining the substantial equivalency of the requirements for certification or the rights granted to certificate holders pursuant to this Section, the Board may rely on the determinations of the National Qualification Appraisal Service of the National Association of State Board of Accountancy or any other qualification appraisal service, as it deems appropriate. Amended by P.A. 91-779, Section 5, effective June 9, 2000.*

1. Do you hold a valid, unexpired CPA certificate or license in another jurisdiction of the U.S.?  Yes  No  
If yes, what jurisdiction \_\_\_\_\_ Certificate/License No. \_\_\_\_\_ Date issued \_\_\_\_\_

If yes, send Form TC (pages 5 & 6) to the Board of Accountancy where you hold the valid, unrevoked certificate/license.

What was the date of the first CPA examination in which you participated (month/year)? \_\_\_\_\_

2. If you do **not** currently hold a valid CPA certificate or license in another jurisdiction of the U.S, were you **ever** issued a CPA certificate/license?  Yes  No

If yes, what jurisdiction \_\_\_\_\_ Certificate/License No. \_\_\_\_\_ Date issued \_\_\_\_\_

If yes, what is the current status of that certificate/license (e.g. expired, inactive, revoked, suspended?) \_\_\_\_\_

If yes, send Form TC (pages 5 & 6) to the Board of Accountancy where you were issued the CPA certificate/license.

3. Have you successfully practiced 5 out of the last 10 years while holding a valid unrevoked certificate/license?  Yes  No

If yes, send Form TC (pages 5 & 6) to the Board of Accountancy where you hold the valid, unrevoked certificate/license.

• **Sec. 5.1 Foreign Accountants.** *The Board shall issue a certificate to a holder of a foreign designation, granted in a foreign country entitling the holder thereof to engage in the practice of public accounting, provided:*

(a) *The foreign authority which granted the designation makes similar provision to allow a person who holds a valid certificate issued by this State to obtain such foreign authority's comparable designation; and*

(b) *The foreign designation: (i) was duly issued by a foreign authority that regulates the practice of public accounting and the foreign designation has not expired or been revoked or suspended; and (ii) was issued upon the basis of educational and examination requirements established by the foreign authority or by law; and*

(c) *The applicant: (i) received the designation, based on educational and examination standards substantially equivalent to those in effect in this State, at the time the foreign designation was granted; and (ii) passed a uniform qualifying examination in national standards and an examination on the laws, regulations and code of ethical conduct in effect in this State, acceptable to the Board.*

*The Board shall be the sole and final judge of the qualifications of applicants under this section.*

4. Have you passed a uniform qualifying examination such as CAQEX or IQEX?  Yes  No

If yes, contact NASBA to have your grade released to us (phone: 618-880-4250) and skip question 4.

IQEX candidate ID # \_\_\_\_\_ Date IQEX examination was taken \_\_\_\_\_

Candidates who passed the IQEX exam do not need to submit transcripts to this office.

• **Section 1400.160(d) of the Illinois Regulations Governing the Certificate of Certified Public Accountant:**

(d) **Transfer of Credits by Candidate Who Has Passed the Examination as a Candidate from Another Jurisdiction**

- 1) *A candidate who has passed the entire examination in another jurisdiction, but who is ineligible to obtain a certificate from such other jurisdiction may transfer the credits and receive a certificate in Illinois provided:*
  - A) *the educational requirements of the Illinois statute were met at the time of initially taking the exam or at the sitting at which the candidate initially conditioned or passed the exam; and*
  - B) *the applicant would be entitled to an Illinois certificate if the examination had been taken under the Illinois statute and this Part.*
- 2) *The fee in force must accompany the application for a transfer of credits for the entire examination.*
- 3) *Transfer of credits shall be accepted if such credit would have been given had the candidate taken the examination as an Illinois candidate under then applicable requirements*

NAME \_\_\_\_\_

U.S. SSN (optional) \_\_\_\_\_

**(SECTION II, CONTINUED)**

**You must have been fully qualified educationally to take the CPA examination as though you were sitting as an Illinois candidate in order for credit to transfer to Illinois. This means that the coursework must have been completed prior to the first day of the exam at which you earned pass credit.**

5. If you do not hold a valid CPA certificate or license in another jurisdiction of the U.S., in what jurisdiction did you pass the examination?

\_\_\_\_\_ Jurisdiction \_\_\_\_\_ Exam Date

What was the date of the first CPA examination in which you participated (month/year)? \_\_\_\_\_

For what reason was the certificate withheld?  Residency  Experience  Ethics exam  
 Other \_\_\_\_\_

Indicate passing grades you received: FAR-FARE-Theory \_\_\_\_\_ REG-ARE-Practice \_\_\_\_\_  
AUD-Auditing \_\_\_\_\_ BEC-LPR-Law \_\_\_\_\_

6. Verification of Illinois CPA Certificate

• If you would like to have a letter verifying your Illinois certificate number and date of issue sent to another organization, check the appropriate box below. Enclose an additional \$30 fee payable to the Board of Examiners for the service. Verification of your CPA certificate is automatically sent to the Illinois Department of Financial and Professional Regulation. You do NOT need to request a verification to that office in order to apply for an Illinois license or registration.

Other State Board of Accountancy

\_\_\_\_\_ (state)

Other individual or organization

\_\_\_\_\_ (name)

\_\_\_\_\_ (street)

\_\_\_\_\_ (city, state, zip)

• Does this certification letter need to include your exam grades?  Yes  No









## ILLINOIS BOARD OF EXAMINERS' FEE SCHEDULE

Application for reciprocal CPA certificate under Section 5 of the Illinois Public Accounting Act (including IQEX, and 5 of 10 year rule).....	\$345.00
Application for CPA certificate by complete transfer of examination grades pursuant to Section 1400.160(D) of the Illinois Regulations .....	\$345.00
Fee for foreign credentials evaluation .....	\$250.00
Fee for letter verifying valid Illinois CPA certificate (certification) .....	\$ 30.00 <sup>2</sup>
Fee for duplicate CPA certificate to replace original Illinois CPA certificate .....	\$ 30.00

A personal check, cashier's check, or money order *payable to the Board of Examiners* in U.S. dollars drawn on an U.S. bank must accompany the application. Any checks returned by the bank for any reason will be charged a \$25.00 service fee.

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<sup>2</sup> The fee is waived for verification of your CPA certificate to the Illinois Department of Financial and Professional Regulation.

**COMPLETE THIS FORM ONLY IF REQUESTED BY THE BOARD OF EXAMINERS**  
**AFTER YOUR APPLICATION IS RECEIVED BY THE BOARD OFFICE**

BOARD OF EXAMINERS	VERIFICATION OF EMPLOYMENT/EXPERIENCE	RECIPROCAL CPA CERTIFICATE APPLICATION
<b>APPLICANT:</b>	Complete the applicant section of this form and forward it to your employer for completion of the work experience section. You may be requested to further document your experience or employment. This form is to be used for verification of experience during which you provided any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills which were gained through employment in government, industry, academia, or public practice.	
1. NAME: LAST      FIRST      MIDDLE	6. DATE OF BIRTH  ____/____/____ Month    Day    Year	3. U. S. SOCIAL SECURITY NUMBER (OPT.)
4. ADDRESS: STREET, CITY, STATE, ZIP	5. Profession Name: <u>Certified Public Accountant</u>  (Leave this section blank)	
6. MAIDEN OR GIVEN SURNAME		
7. DATES OF EMPLOYMENT  From __/__/____ To __/__/____ Month Day Year    Month Day Year	8. JOB TITLE OR POSITION	
	9. SUPERVISOR NAME	
<b>EMPLOYER:</b> Complete the remainder of this form. Return the completed form directly to the Illinois Board of Examiners, 100 Trade Centre Drive, Suite 403, Champaign, IL 61820-7233		
<b>PART I. - EMPLOYER INFORMATION</b>		
A. EMPLOYER NAME	C. SUPERVISOR NAME	
B. EMPLOYER ADDRESS: STREET, CITY, STATE, ZIP CODE	D. SUPERVISOR TITLE	
<b>PART II. - APPLICANT EMPLOYMENT INFORMATION</b>		
A. NUMBER OF HOURS WORKED EACH WEEK	B. TYPE OF EMPLOYMENT <input type="checkbox"/> Full-time <input type="checkbox"/> Part-time	C. DATES OF EMPLOYMENT  From __/__/____ To __/__/____ Month Day Year    Month Day Year
D. TYPE OF ENTITY	E. APPLICANT'S JOB TITLE OR POSITION	
F. GIVE BRIEF DESCRIPTION OF DUTIES AND FUNCTIONS PERFORMED: (If additional space is required, used the reverse side of this form.)		
I do hereby declare that the information recorded hereon is true and correct and, that I am authorized to verify and release the above recorded employee information.		
_____		_____
Signature and Title		Date