

Colorado Division of Registrations
Office of Licensing—Accountancy
1560 Broadway, Suite 1350
Denver, CO 80202
Phone: (303) 894-7800
FAX: (303) 894-7693
www.dora.state.co.us/registrations

APPLICATION FOR REINSTATEMENT—CERTIFIED PUBLIC ACCOUNTANT

APPLICANT INSTRUCTIONS

Mandatory Practice Act. Colorado has a mandatory practice act, which means that you may not practice as a Certified Public Accountant (CPA) in this state without a Colorado certificate. Submission of this application does not guarantee certification. Therefore, do not make life or career decisions based on the probability that you may receive a certificate. Plan ahead for the time it will take for us to receive all required documents and complete our evaluation.

Basic Requirements. Requirements for reinstating your CPA certificate are outlined in the Accountants Practice Act and the Accountancy Board Rules. Refer to the Board Rules index for the appropriate chapters regarding certificate status maintenance and continuing professional education (CPE). The Accountants Practice Act, complete rules and policies, and more information about certification are available online at www.dora.state.co.us/accountants.

About the Application. This application is to be completed by you and returned to the Office of Licensing. All questions on the application are mandatory, and all supporting documents must be submitted with the application. You may copy as many forms as needed; however, each form submitted must be completed in original ink or typed. Keep a copy of the completed application for your records.

Application Expiration. Your application will be kept on file for one (1) year from date of receipt in the Division. Your file and all supporting documentation will be purged if you do not submit required documents and complete your application process in one year. You will need to resubmit a new application packet and fee after that time.

Social Security Number is Required. Effective January 1, 2009, a Social Security Number is required for all licensees. The Division will consider an application to be incomplete when the applicant fails to submit his/her Social Security Number. Exceptions are made for foreign nationals not physically present in the United States and for non-immigrants in the United States on student visas who do not have a Social Security Number. These applicants must submit a signed Social Security Number Affidavit in lieu of a Social Security Number. The affidavit is available on our website at www.dora.state.co.us/registrations/SSNAffidavit.pdf, or you may call (303) 894-7800 to request that one be mailed to you.

Disclosure of Addresses. Consistent with Colorado law, all addresses and phone numbers on record with the Division are public record and must be provided to the public when requested. It is your responsibility to keep your address and contact information up-to-date in our database. All letters, renewal notices, licenses, and certificates are mailed to the last known address of record. **If your address is not current, it is possible you will not receive important documents.** You can change your address online by using Registrations Online Services at www.doradls.state.co.us.

License Expiration Grace Period for Applicants. All applicants who are issued a certificate within 120 days of the upcoming renewal expiration date will be issued a certificate with the subsequent expiration date. For example, certificates issued between February 1, 2012 and May 31, 2012 will reflect a certificate expiration date of November 30, 2013. Certificates issued prior to February 1, 2012 will reflect an expiration date of May 31, 2012 and must renew in the upcoming renewal period.

Beginning February 1, 2012, the expiration date for all newly-issued or reinstated Colorado Certified Public Accountant certificates will change from May 31 of even-numbered years to November 30 of odd-numbered years. Certificates must be renewed by their expiration date to continue practicing.

APPLICANT CHECKLIST

To apply to reinstate your expired **Certified Public Accountant** certificate:

- Submit a completed application.** Return the completed application and all supporting documentation to the Office of Licensing.
- Enclose the non-refundable application processing fee.** See page 1 of the application form for current fees. Fees may be paid by a check or money order drawn in U.S. dollars on a U.S. bank and made payable to *State of Colorado*. All fees are non-refundable and subject to change every July 1.
- Complete and return the attached Affidavit of Eligibility form.** Pursuant to C.R.S. 24-34-107, all applicants for licensure are required to complete and sign an Affidavit of Eligibility, and may also be required to provide a copy of a secure and verifiable document.
- Provide documentation of any name change.** If your name has changed since you obtained a previously-issued certificate, or if your name is different on any of your supporting documentation, you must provide a copy of the legal document verifying the name change (i.e., marriage license, divorce decree, or court order).
- If your certificate has been expired less than two (2) years and you are reinstating to ACTIVE status:**
 - Review the Accountancy Board rules regarding certificate status maintenance.
 - Complete a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No more than 16 hours may be in Personal Development. Four (4) hours must be in ethics, of which two (2) hours must be in CR & R.
- If your certificate has been expired less than two (2) years and you are reinstating to INACTIVE status:**
 - Review the Accountancy Board rules regarding certificate status maintenance.
 - Complete two (2) hours of CPE in CR & R within the two (2) years immediately preceding receipt of this application in the Division.
- If your certificate has been expired two (2) years or more and less than six (6) years and you are reinstating into either ACTIVE or INACTIVE status:**
 - Review the Accountancy Board rules regarding certificate status maintenance.
 - Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No CPE in Personal Development shall be counted toward the 80 hours. The AICPA ethics course and two (2) hours of CR & R are required.
 - You may be asked to provide documentation, such as records of completion, for the 80 hours reported.

APPLICANT CHECKLIST (Continued)

- If your certificate has been expired six (6) years or more and you are reinstating into either ACTIVE or INACTIVE status:**
- Review the Accountancy Board rules regarding certificate status maintenance.
 - Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No CPE in Personal Development shall be counted toward the 80 hours. The AICPA ethics course and two (2) hours of CR & R are required.
 - You may be asked to provide documentation, such as records of completion, for the 80 hours reported.
—AND—
 - Obtain experience or education according to one of the following conditions:
 - ◆ One (1) year of experience as provided in the Accountancy Board rules regarding experience requirements for certification. Complete and submit the Certificate of Experience form (attached). The form must be signed by an actively licensed CPA who can verify the one (1) year of experience within two (2) years immediately preceding receipt of this application in the Division; **or**
 - ◆ A post-baccalaureate degree with a concentration in accounting obtained from an accredited college or university.

Note: Board rules referenced above are available online at www.dora.state.co.us/accountants.

Return your completed application packet and all supporting documentation to:

Division of Registrations
Office of Licensing—Accountancy
1560 Broadway, Suite 1350
Denver, CO 80202



IMPORTANT NOTICE

TO: All Applicants

FROM: Rosemary McCool, Director, Division of Registrations

SUBJECT: Licensure and Criminal History

Thank you for your interest in becoming a licensed* professional within the Division of Registrations. Before you submit your application, please be aware of a few facts regarding criminal conduct, convictions, and disciplinary actions in other states.

The mission of the Division of Registrations is “public protection through effective licensure and enforcement.” One way the Division safeguards consumers is by issuing licenses to fully qualified, competent, and ethical applicants.

During the licensing process – and depending on the specific application – the Division will ask whether you have ever been disciplined in any state, arrested, charged, convicted, or pled guilty to a crime. An arrest, subsequent criminal conviction, or disciplinary action is not an automatic disqualification from licensure. Instead, the appropriate board or program will look at the facts surrounding the criminal conduct and disciplinary action to determine whether you are fit for licensure. You should know that licensure is a privilege, not a right. One thing you must do to obtain the privilege is to be completely honest on your application.

Be sure to list all relevant complaints, disciplinary actions, arrests, charges, or convictions in response to the licensure questions. Failure to fully disclose could constitute grounds alone for denial of your application or revocation of your license. More important, avoid some of the common excuses we have heard from people who failed to disclose, such as:

- My attorney told me I didn’t have to disclose the criminal conduct or disciplinary actions.
- I didn’t think the prior conduct had anything to do with the profession.
- I didn’t think the disciplinary action, arrest, charges, or conviction was still on my record.
- I didn’t think it was subject to disclosure because I received a deferred sentence/judgment.

Remember, there is no excuse not to disclose disciplinary actions and criminal conduct. Even after licensure, you are still required to notify your professional licensing board or program about subsequent convictions and disciplinary actions in other states.

The Division conducts audits of its licensing database against several criminal and national disciplinary databases. This allows the Division to verify the truthfulness of your application and track subsequent criminal and disciplinary conduct after initial licensure. Keep in mind, you will not necessarily be revoked or denied a license if you have been disciplined, arrested, charged or convicted, but you will most likely be denied or revoked if you fail to disclose it.

**The word "license" is used as a general term. While most of the professions and occupations are licensed, others may be registered, certified, or listed. For precise terminology and requirements related to a profession or occupation, please consult the [website](#) of the appropriate board or program.*



Colorado Department of Regulatory Agencies
 Division of Registrations
 1560 Broadway, Suite 1350
 Denver, CO 80202

Licensee/Applicant Full Legal Name

Last	First	Middle	Suffix

Colorado Professional or Occupational License/Certification/Registration Number: _____
 (if already licensed)

Professional or Occupational License/Certification/Registration type applying for: _____

AFFIDAVIT OF ELIGIBILITY

Pursuant to H.B. 06S-1009, C.R.S. 24-34-107, ALL applicants for original licensure* or licensees renewing or reinstating a current Colorado license after January 1, 2007 are required to complete and sign this Affidavit of Eligibility.

**The word "licensure" is used as a general term. While most of the professions and occupations are licensed, others may be certified, registered, or listed. For precise terminology and requirements related to a profession or occupation, please consult the website of the appropriate board or program.*

Section A: LAWFUL PRESENCE in the United States

1. I am a U.S. citizen. Check one of the acceptable secure and verifiable documents in Section B that applies and fully complete the information requested. Complete documentation must be provided upon request.
2. I am not a U.S. citizen, but I am lawfully present in the U.S. and authorized by the Department of Homeland Security to be employed in the U.S. Check one of the acceptable secure and verifiable documents in Section B that applies and fully complete the information requested. Complete documentation must be provided upon request.
3. I am not physically present in the U.S. under 8 U.S.C. sec. 1621 (c)(2)(c) or employed in the U.S. pursuant to 8 U.S.C. sec. 1621 (c)(2)(a). Check one option, a or b below, then skip to Section C. (Do not complete Section B.)
 - a. I am a U.S. citizen, not physically present or employed in the United States.
 - b. I am a Foreign National, not physically present or employed in the United States.

Section B: SECURE AND VERIFIABLE DOCUMENTS
 Select ONE document in this section if you checked 1 or 2 in Section A.

Government Issued Identification	Name of state agency or federal agency that issued the document	Full name as shown on driver's license or state/federal issued ID	License/ID Number	Expiration Date (mm/dd/yyyy)
<input type="checkbox"/> Driver's license or permit				
<input type="checkbox"/> Government issued ID card				
<input type="checkbox"/> Valid U.S. military ID/common access card				
<input type="checkbox"/> Colorado Department of Corrections inmate ID				
<input type="checkbox"/> Tribal ID card				
<input type="checkbox"/> U.S. passport				
<input type="checkbox"/> Certificate of Naturalization				

Section B: SECURE AND VERIFIABLE DOCUMENTS (continued)

Government Issued Identification	Name of state agency or federal agency that issued the document	Full name as shown on driver's license or state/federal issued ID	License/ID Number	Expiration Date (mm/dd/yyyy)	
<input type="checkbox"/> Certificate of (U.S.) Citizenship					
<input type="checkbox"/> Valid Temporary Resident card					
<input type="checkbox"/> Valid I-94 issued by Canadian government					
<input type="checkbox"/> Valid I-94 with refugee/asylum stamp					
<input type="checkbox"/> Valid I-766 (Employment Authorization Card)			Issuing federal agency:		
Name on card	Alien Number (A#)	Card Number	Valid from (mm/dd/yyyy)	Expires (mm/dd/yyyy)	
<input type="checkbox"/> Valid I-551 (Resident Alien or Permanent Resident Card)			Issuing federal agency:		
Name on card	Alien Number (A#)	Country of birth	Card expires (mm/dd/yyyy)	Resident since (mm/dd/yyyy)	
<input type="checkbox"/> Valid foreign passport with an unexpired visa with proper classification for work authorization, and an unexpired I-94					
Issuing foreign country	Passport Number	Visa Number	Visa Class (ex.: J-1, P-1, H-1B, etc.)	Date of entry (mm/dd/yyyy)	Until date (mm/dd/yyyy)
<input type="checkbox"/> Valid foreign passport bearing an unexpired "Processed for I-551" stamp or with an attached unexpired "Temporary I-551" visa					
Issuing foreign country:			Passport Number:		

Section C: ATTESTATION

- I understand that this sworn statement is required by law because I have applied for or hold a professional or commercial license regulated by 8 U.S.C. sec. 1621. I understand that state law requires me to provide proof that I am lawfully present in the United States when asked as well as submission of a secure and verifiable document. I may also be required to provide proof of lawful presence.
- I understand that in accordance with sections 18-8-503 and 18-8-501(2)(a)(I), C.R.S., false statements made herein are punishable by law. I state under penalty of perjury in the second degree, as defined in 18-8-503, C.R.S. that the above statements are true and correct.
- I am the person identified above and the information contained herein is true and correct to the best of my knowledge. I understand that under Colorado law, providing false information is grounds for denial, suspension or revocation of a license, certificate, registration or permit.
- I understand that the above information must be disclosed to the Department of Regulatory Agencies upon request and is subject to verification.

Print Full Legal Name

Signature (Full Name)

Date

The content of this application must not be changed. If the content is changed, the applicant may be referred to the Colorado State Attorney General's Office for violation of Colorado law.

Fees may be paid by check or money order drawn in U.S. dollars on a U.S. bank and made payable to *State of Colorado*.

Colorado CPA Certificate Number: _____ Date Certificate Expired: _____

Reinstate to: Active Status Inactive Status

PART 1—APPLICANT INFORMATION

Name: Last:		First:	Middle:	Suffix:
Previous Name(s):				
Social Security Number: *		Date of Birth: (mm/dd/yyyy)	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female	
Place of Birth (city and state, or foreign country):				
Mailing Address:		PO Box, Street:	City, State, Zip:	
This is a <input type="checkbox"/> Home <input type="checkbox"/> Business				
Daytime Telephone Number: ()		E-mail Address:		
		Preferred method for communication: <input type="checkbox"/> Mail <input type="checkbox"/> E-mail		

PART 2—LICENSE INFORMATION

Since the date your license expired, have you been practicing as a CPA:

- (a) in the state of Colorado? YES NO
- (b) in another jurisdiction? YES NO

List each jurisdiction in which you are or have ever been certified as a CPA (if needed, attach an additional sheet in the same format).

State	Certificate Number	Year certificate Issued	Disciplinary action against certificate?	Is this certificate current/active?
			<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
			<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

Are there any pending complaints against you in any other jurisdictions? YES NO

*Social Security Number Disclosure: Section 24-34-107(1) of the Colorado Revised Statutes requires that every application by an individual for a license issued pursuant to the authority set forth in title 12, C.R.S., by the Department of Regulatory Agencies, shall require the applicant's social security number. Disclosure of your social security number is mandatory for purposes of establishing, modifying, or enforcing child support under § 14-14-113 and § 26-13-126, C.R.S.; and locating an individual who is under an obligation to pay child support as required by § 26-13-107(3)(a)(I)(A), C.R.S. Failure to provide your social security number for these mandatory purposes will result in the denial of your licensure application. Disclosure of your social security number is voluntary for disclosure to other state regulatory agencies, testing and examination vendors, law enforcement agencies, and other private federations and associations involved in professional regulation for identification purposes only. Your social security number will not be released for any other purpose not provided for by law.

PART 3—CONDITIONS OF REINSTATEMENT

If your certificate has been **expired less than two (2) years** and you are reinstating to **ACTIVE** status:

- By checking this box, I certify that I completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No more than 16 hours may be in Personal Development. Four (4) hours must be in ethics, of which two (2) hours must be in CR & R.

—OR—

If your certificate has been **expired less than two (2) years** and you are reinstating to **INACTIVE** status:

- By checking this box, I certify that I completed two (2) hours of CR & R within the two (2) years immediately preceding receipt of this application in the Division.

—OR—

If your certificate has been **expired two (2) years or more and less than six (6) years** and you are reinstating to **ACTIVE or INACTIVE** status:

- Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No CPE in Personal Development shall be counted toward the 80 hours. The AICPA ethics course and two (2) hours of CR & R are required.
- You may be asked to provide documentation, such as records of completion, for the 80 hours reported.

—OR—

If your certificate has been **expired six (6) years or more** and you are reinstating to **ACTIVE or INACTIVE** status:

- Complete and submit the Report of Continuing Professional Education (attached), indicating that you completed a total of 80 hours of CPE within the two (2) years immediately preceding receipt of this application in the Division. No CPE in Personal Development shall be counted toward the 80 hours. The AICPA ethics course and two (2) hours of CR & R are required.
- You may be asked to provide documentation, such as records of completion, for the 80 hours reported.

—AND—

- Obtain experience or education according to **one** of the following conditions:
 - One (1) year of experience as provided in the Accountancy Board rules regarding experience requirements for certification. Complete and submit the Certificate of Experience form (attached), signed by an actively licensed CPA who can verify the one (1) year of experience within the two (2) years immediately preceding receipt of this application in the Division; **or**
 - A post-baccalaureate degree with a concentration in accounting obtained from an accredited college or university.

PART 4—SCREENING QUESTIONS

You must provide the following for each “YES” response to the screening questions below:

- On a separate sheet, provide an explanation, signed and dated by you, of your behavior or practice that led to the occurrence, including:
 - Date(s) of event/offense
 - Description of event/offense
 - Location/court
 - Current status/outcome

You may be required to provide the following:

- Copies of legal documents relating to the event/offense.
- Copies of legal documents indicating your compliance with any requirements imposed upon you.

- | | | |
|--|------------------------------|-----------------------------|
| 1. Have you ever been convicted of a felony under the laws of any state of the United States? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 2. Have you ever entered a plea of guilty or had a plea of <i>nolo contendere</i> accepted by the Court? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 3. Have you ever had a professional or vocational license suspended or revoked by this or any state or foreign country? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 4. Have you ever had the right to practice before any state or federal agency suspended or revoked for improper conduct or willful violation of the rules or regulations of such state or federal agency? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 5. Have you assumed or used the title or designation “certified public accountant” or the abbreviation “CPA” in Colorado since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 6. Have you used any other title, designation, words, letters, abbreviation, sign, card, or device in Colorado tending to indicate that you are a certified public accountant since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 7. Has your Colorado Certified Public Accountant certificate been displayed in your place of business or in public view since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 8. Have you provided public accounting services in the public for a fee in Colorado as a Colorado Certified Public Accountant since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 9. Have you acted as a partner, shareholder, or member of a registered partnership, professional corporation, or limited liability company composed of certified public accountants in Colorado since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| ➤ If YES , cite the name and address of the entity: _____ | | |
| 10. Have you issued, authored, or published any opinion or certificate relating to any accounting or financial statement using the title or designation “certified public accountant” or the abbreviation “CPA” in Colorado since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 11. Have you attested to or expressed an opinion, as an independent auditor, as to the financial position, changes in financial position, or financial results of the operation of any person, organization, or corporation, or as to the accuracy or reliability of any financial information contained in any such accounting or financial statement in Colorado since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 12. Have you supervised the work of any person who is attempting to gain experience for a Colorado CPA certificate since the expiration of your certificate? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| ➤ If YES , cite the full name of the person: _____ | | |
| 13. Do you now abuse or excessively use, or have you in the last five years abused or excessively used, any habit forming drug, including alcohol, or any controlled substance that has a) resulted in any accusation or discipline for misconduct, unreliability, neglect of work, or failure to meet professional responsibilities; or b) affected your ability to practice as a CPA safely and competently? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

APPLICANT NAME: _____

ATTESTATION

I state under penalty of perjury in the second degree, as defined in C.R.S. 18-8-503, that the information contained in this application is true and correct to the best of my knowledge.

Signature

Date

APPLICANT NAME: _____

CERTIFICATE OF EXPERIENCE—CPA REINSTATEMENT
Applicants whose certificates have been expired six years or more

APPLICANT: This form is to be completed by individuals who are applying for the reinstatement of a Colorado Certified Public Accountant certificate that has been expired six (6) years or more (pursuant to C.R.S. 12-2-108 and the Accountancy Board rules regarding certificate status maintenance, available at www.dora.state.co.us/accountants/licensing.htm).

Complete Part A and forward the form to another individual for verification. The verifying individual should return it to you in a sealed envelope. Include the sealed envelope in your completed application packet and mail to the Office of Licensing. If your year of experience was obtained from more than one entity, make a copy of this form and complete a Certificate of Experience for each entity.

PART A—TO BE COMPLETED BY CERTIFICATE HOLDER

Certificate Holder Name: Last:	First:	Middle:	Suffix:
Address: PO Box, Street: City, State, Zip:			
As required by the Accountancy Board's rules regarding certificate status maintenance, I have worked for at least one (1) year within the two (2) years preceding the receipt date of this reinstatement application in the Division, in the following jurisdiction and capacity:			
Jurisdiction:	Capacity (describe business affiliation):		
Job Description (if needed, attach additional sheet(s)):			
In accordance with C.R.S. 18-8-503 and 18-8-501(2)(a)(I), false statements made herein are punishable by law. I state, under penalty of perjury as defined in C.R.S. 18-8-503, that the information contained in this application, to the best of my knowledge, is true and correct. I understand that under the Colorado Accountancy Law, providing false information to the Board is grounds for denial, suspension, or revocation of a CPA certificate.			
_____ Certificate Holder Signature		_____ Date	

VERIFIER: Complete Part B to verify the information in Part A. Send both pages of this form directly back to the applicant in a sealed and signed envelope.

PART B—TO BE COMPLETED BY VERIFIER

Verifier Name: Last:	First:	Middle:	Suffix:
Name of Firm:		Telephone Number: ()	
Firm Address: PO Box, Street: City, State, Zip:			
Position of Verifier:	State:	License Number:	
Applicant's exact dates of employment (mm/dd/yyyy): From: _____ To: _____			
Total number of qualifying work hours for the period stated above: _____			<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time

PART B—TO BE COMPLETED BY VERIFIER (Continued)

I, as a verifier:

- Have reviewed, agreed, and signed the attached job description(s); and
- Attest to having direct knowledge of work performed, as required by Rule 4, by the applicant during the entire dates of employment stated on the previous page. I performed periodic review and evaluation of the applicant's work.

Select one that applies:

- I attest the applicant, as required by Rule 4, has the work experience that involves the application of appropriate technical and behavioral standards, such as the standards contained in the AICPA Code of Professional Conduct, U.S. Generally Accepted Accounting Principles (GAAP), U.S. Generally Accepted Auditing Standards (GAAS), Statements on Standards for Attestation Engagements (SSAE), Statements on Standards for Accounting and Review Services (SSARS), Statements on Standards for Tax Services (SSTS), Statements on Standards for Management Consulting Services, or other such standards as determined by the Board.
- I attest the applicant has experience using alternative standards; specify _____
- I am unable to attest to the standards used.

In your opinion, did the applicant obtain sufficient experience in **Public Accounting** to satisfy the following requirement? YES NO

- Qualifying public accounting experience shall consist of performing services for a client or potential client, including but not limited to any combination of services involving the use of accounting or attestation skills, the issuance of reports on financial statements, management advisory or consulting services, preparation of tax returns, or furnishing of advice on tax matters. Such work shall consist of employment by a CPA or Firm performing services primarily involving the application of the standards described in Rule 4.1.B.

In your opinion, did the applicant obtain sufficient experience in **Industry** to satisfy the following requirement? YES NO

- Qualifying industry experience shall consist of performing services, including for an employer, primarily involving the application of the standards described in Rule 4.1.B. Such services may include, but are not limited to, internal audit, installation of internal control systems, preparation of financial statements, management advisory or consulting services, preparation of tax returns, or the furnishing of advice on tax matters.

In your opinion, did the applicant obtain sufficient experience in **Government** to satisfy the following requirement? YES NO

- Qualifying government experience shall consist of employment by a federal, state, or local government entity. Such work shall consist of employment performing services primarily involving the application of the standards described in Rule 4.1.B. Such services may include, but are not limited to, internal or external audit, installation of internal control systems, preparation of financial statements, management advisory or consulting services, preparation of tax returns, or the furnishing of advice on tax matters.

In your opinion, did the applicant obtain sufficient experience in **Academia** to satisfy the following requirement? YES NO

- Qualifying academic experience consists of teaching in the accounting discipline for academic credit at a regionally accredited college or university. The teaching must include at least two different upper-division courses involving the standards described in Rule 4.1.B. One year of experience shall consist of no less than 12 semester hours or the equivalent in quarter hours. Courses outside the field of accounting shall not count toward the experience requirement.

In accordance with C.R.S. 18-8-503 and 18-8-501(2)(a)(I), false statements made herein are punishable by law. I state, under penalty of perjury as defined in C.R.S. 18-8-503, that the information contained in this application, to the best of my knowledge, is true and correct. I understand that under the Colorado Accountancy Law, providing false information to the Board is grounds for denial, suspension, or revocation of a CPA certificate.

Verifier Signature

Date