



CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
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STATE OF DELAWARE  
**DEPARTMENT OF STATE**  
DIVISION OF PROFESSIONAL REGULATION  
**BOARD OF ACCOUNTANCY**

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: DPR.DELAWARE.GOV

## APPLICATION FOR CPA PERMIT TO PRACTICE INSTRUCTION SHEET

### General Information about Delaware Permits and Certificates

Delaware issues both a CPA Permit to Practice and a CPA Certificate.

- A CPA Permit to Practice licenses you to practice accountancy in Delaware.
- A Delaware CPA Certificate does not license you to practice accountancy in Delaware. If you have only a CPA Certificate and not a Permit to Practice, you are entitled to use the title *Certified Public Accountant* or the acronym *CPA only if*:
  - The Certificate is active and in good standing, and
  - You neither engage in nor offer to engage in practicing certified or public accountancy, and
  - You place the words “not in public practice” next to your CPA title on any type of document or device.

### Step 1: Pass the CPA Examination

Before you file for a Delaware CPA Certificate and/or CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at [www.nasba.org](http://www.nasba.org). **Direct all questions or concerns about the exam to the Delaware coordinator**, Misun Shin, at [mshin@nasba.org](mailto:mshin@nasba.org) or (615) 880-4263.

### Step 2: Pass the AICPA Ethics Examination

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study course entitled *Professional Ethics: The AICPA Comprehensive Course* and pass the exam with a score of not less than 90%. The AICPA website is [www.aicpa.org](http://www.aicpa.org). Contact AICPA directly at (888) 777-7077.

### Step 3: Choose the Correct Application Form

This table shows which application form to submit depending on your situation. Filing an incorrect form may delay processing of your application.

IF you have...	AND IF you applied to take the CPA exam...	AND IF you...	THEN you file this application form:
a current CPA permit or certificate in another US state/territory or D.C.	--	--	<a href="#">Application for CPA Permit to Practice</a> by reciprocity.
neither a current CPA permit nor certificate in another US state/territory or D.C.	on or after January 1, 2006	--	<a href="#">Combined Application for CPA Certificate and Permit to Practice</a>
	before January 1, 2006	already have a Delaware CPA Certificate	<a href="#">Application for CPA Permit to Practice</a>
		choose to apply for <i>both</i> CPA Certificate and Permit to Practice at the same time	<a href="#">Combined Application for CPA Certificate and Permit to Practice</a>
		choose to apply for <i>only</i> a CPA Certificate at this time	<a href="#">Application for CPA Certificate</a> <b>Note:</b> Unless you apply for both, you <b>must</b> apply for the Certificate <b>first</b> .

## Requirements for All Applicants for a CPA Permit to Practice

After you have passed both the CPA examination and the AICPA Ethics examination, submit the following to the Delaware Board. These requirements apply to **all** applicants, regardless of whether or not you hold a Delaware CPA Certificate.

- Submit completed, signed and notarized [Application for CPA Permit to Practice](#).
- Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware."
  - Payment must be US funds and drawn on a US bank.
- If you currently hold, *or you have ever held*, a permit or certificate in another state, US territory or the District of Columbia, arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- Arrange for each employer from whom you are claiming qualifying work experience to submit a completed, signed, notarized *Affidavit of Work Experience* directly to the Board office.
  - The form must be signed by the supervising licensed CPA or Chartered Accountant from Canada, Australia, Ireland or Mexico.
  - How much qualifying experience you are required to have depends on your accountancy education and other factors. Refer to the section entitled **How Much Experience Do I Need?** at the end of this Instruction Sheet.

## Additional Requirement for Applicants with a Delaware CPA Certificate

This requirement applies if you hold a Delaware CPA Certificate that was issued **more than four years** before you file this CPA Permit application.

- Submit proof that you completed 80 hours of continuing professional education (CPE) in the two years immediately before filing this application.
  - You may check your CPA Certificate's issue date online at [Verify License Online](#).
  - For more information about CPE, see Section 11.0 of the Board's [Rules and Regulations](#).

## Additional Requirements for Applicants by Reciprocity

The following requirements apply only if you are applying by reciprocity. If you hold a Delaware CPA Certificate, they do not apply to you.

- If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive one of these proofs of your education:
  - If you were educated in the U.S., college or university transcript sent directly from the college or university to the Board office.
  - If you attended a college outside of the U.S., evaluation of your transcript by the Foreign Academic Credentials Service, Inc. (FACS) sent directly from FACS to the Board office. The FACS website is [www.facsusa.com](http://www.facsusa.com). Contact FACS at (618) 656-5291.

Note: If you sat for the examination as a *Delaware candidate*, it is not necessary to submit proof of your education. The examination service will forward your transcript/evaluation to the Board office.

- If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive your CPA examination scores, sent *directly* from the State in which you sat for the examination to the Board office.

Note: If you sat for the CPA examination as a *Delaware candidate*, it is not necessary to submit proof of your scores. The CPA examination service will send your scores to Delaware.

- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- Submit proof of 80 hours of continuing professional education (CPE) completed within the past two years **only if** both of the following two conditions apply:
  1. Your certificate/permit was issued four or more years before this application, **and**
  2. You do not have at least five years experience within the past ten years. The experience must have been obtained *after passing the CPA examination*.
  - For more information about CPE, see Section 11.0 of the Board's [Rules and Regulations](#).
  - For more information about the experience requirement, see the next section.

## How Much Experience Do I Need?

As explained above, all applicants for a CPA Permit to Practice must arrange for the Board office to receive one or more *Affidavit of Work Experience* forms as proof of their qualifying experience. However, the amount of qualifying experience that you are required to prove depends on several factors. This section explains how to figure out how much qualifying experience you must prove.

For further information on qualifying experience, see the following sections of [Delaware law](#) – 24 Del. C. §107 (a)(5), 109 (a)(3) and (a)(4) – and Sections 5.0 and 9.0 of the Board’s [Rules and Regulations](#).

### Delaware CPA Certificate Holders

If you hold a Delaware CPA Certificate, your experience requirement is based on your education as shown in this table:

<b>IF</b> you have this degree:	<b>THEN</b> you must have at least this experience as an <i>employee of a CPA firm</i> <u>or</u> <i>equivalent experience</i> as an accountant in other fields (e.g., government, commerce, industry):	<b>OR</b> you must have at least this <i>full-time experience as owner, principal or employee of a PA firm</i> :
Masters	One year	Two years
Baccalaureate	Two years	Four years
Associates	Four years	Eight years

- Degrees must be conferred by accredited college or university with a concentration in (or the substantial equivalent of a concentration) accounting. See Section 4.1.4 of the Board’s [Rules and Regulations](#) for the required courses.
- Experience must be gained *after* receiving your degree.
- You must have completed the experience within ten years before applying.

### Reciprocity Applicants

If you are applying by reciprocity (i.e., you do not hold a Delaware CPA Certificate), your experience requirement is **either** of the following:

- Five years of certified public accountancy experience *after passing the CPA examination* and within the past ten years, **or**
- Number of years of certified public accountancy experience based on your education as shown in the table under [Delaware CPA Certificate Holders](#) above.

Note: If you not have the five years of experience, you must also submit proof of 80 hours of CPE completed within the past two years.

**When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.**



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## APPLICATION FOR CPA PERMIT TO PRACTICE

File this application *only if*:

- You already have a Delaware CPA Certificate, or
- You have a *current* CPA permit or certificate in another US state/territory or the District of Columbia.

If neither of the items above is true, refer to the Instruction Sheet accompanying this application to select the correct application form.

### TYPE OF APPLICATION

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

- I hold a Delaware CPA Certificate. Enter Certificate number: **CC** - \_\_\_\_\_
- Reciprocity – I do not have a Delaware CPA Certificate but I hold a *current* certificate or permit to practice accountancy issued by another U.S. state, territory or the District of Columbia.

### IDENTIFYING AND CONTACT INFORMATION – All applicants complete this section.

1. Name: \_\_\_\_\_  
Last/Family Name First Middle

2. Other Names Used: \_\_\_\_\_  
(Include maiden, other married, alternative spellings.)

3. **Mailing** Address: \_\_\_\_\_  
\_\_\_\_\_  
City State/Province Zip/Postal Code Country

4. Phone: \_\_\_\_\_  
Daytime Home

5. Email Address: \_\_\_\_\_

6. Date of Birth (month/day/year): \_\_\_\_\_

7. 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*.

**EDUCATION – Only reciprocity applicants complete this section. If you hold a Delaware CPA Certificate, skip to the LICENSURE INFORMATION section.**

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 CPA examination, arrange for the Board office to receive proof of your education:**

- If you were US-educated, have a transcript sent directly from your college/university to the Board office.
- If you were not US-educated, have the Foreign Academic Credentials Service prepare and send a credential evaluation directly to the Board office.

**EXAMINATION INFORMATION – Only reciprocity applicants complete this section.**

9. Did you sit for the CPA exam as a Delaware candidate? Yes  No  If no, enter state where you sat for the exam: \_\_\_\_\_

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

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

**LICENSURE INFORMATION – All applicants complete this section.**

12. Has any US state, territory or District of Columbia *other than Delaware* ever issued you a 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 from each jurisdiction, sent directly to the Board office.**

13. Have you ever had your license or certificate to practice accountancy suspended, revoked, or subject to other disciplinary action in any jurisdiction? Yes  No  **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

14. Are any unresolved complaints pending against you in any jurisdiction? Yes  No  **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

If you need more room, you may copy this page.

**EXPERIENCE**

15. List qualifying work experience. Start with present position and proceed in reverse chronological order. Be sure to list the employer and licensed CPA or Chartered Accountant who supervised you.

Number of Years: \_\_\_\_\_ From (mm/dd/yyyy): \_\_\_\_\_ To (mm/dd/yyyy): \_\_\_\_\_  
 Full-time employment  Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA or Chartered Accountant: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (mm/dd/yyyy): \_\_\_\_\_ To (mm/dd/yyyy): \_\_\_\_\_  
 Full-time employment  Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA or Chartered Accountant: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (mm/dd/yyyy): \_\_\_\_\_ To (mm/dd/yyyy): \_\_\_\_\_  
 Full-time employment  Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA or Chartered Accountant: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (mm/dd/yyyy): \_\_\_\_\_ To (mm/dd/yyyy): \_\_\_\_\_  
 Full-time employment  Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA or Chartered Accountant: \_\_\_\_\_

Number of Years: \_\_\_\_\_ From (mm/dd/yyyy): \_\_\_\_\_ To (mm/dd/yyyy): \_\_\_\_\_  
 Full-time employment  Part-time employment  
Name of Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
Name of Licensed Supervising CPA or Chartered Accountant: \_\_\_\_\_

**Arrange for each employer you listed above to submit a completed, signed, notarized *Affidavit of Supervised Work Experience* directly to the Board office.**

**CONTINUING EDUCATION – All applicants complete this section.**

16. Within the past two years, have you completed 80 hours of continuing professional education (CPE)?  
Yes  No

**Submit proof of completing 80 hours of CPE within the past two years in these situations:**

- If you hold a Delaware CPA Certificate, submit proof of CPE if the certificate was issued four or more years before this application.
- If you are applying by reciprocity, submit proof *only if* both of these two conditions apply:
  1. Your certificate/permit was issued four or more years before this application, and
  2. You do not have at least five years experience within the past ten years. The experience must have been obtained after passing the CPA exam.

**DISCLOSURES – All applicants complete this section.**

17. Do you have any impairment related to drugs or alcohol that would limit your practice of accountancy?  
Yes  No  **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

18. 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 certified copy of your criminal history record.**

**If your application requires Board review, 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 six (6) months of filing may be considered abandoned and discarded.**

**Please note: When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.**

**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.

**Applicant Signature:** \_\_\_\_\_ Date: \_\_\_\_\_

State of \_\_\_\_\_ County or City of \_\_\_\_\_

Sworn and subscribed to before me this \_\_\_\_\_ day of \_\_\_\_\_ 2 \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

SEAL

My commission expires: \_\_\_\_\_

***Applications that are unsigned, not notarized, incomplete or not accompanied by the required fee will be rejected.***



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### AFFIDAVIT OF SUPERVISED WORK EXPERIENCE

Send this form to the supervisor of an applicant for a Delaware Accountancy Permit to Practice to obtain verification of the applicant's work experience. The supervisor must be a qualified CPA or Chartered Accountant.

#### APPLICANT INFORMATION – This section to be completed by applicant.

Name: \_\_\_\_\_  
Last First Middle

Address: \_\_\_\_\_  
Street

\_\_\_\_\_ City State/Province Zip/Postal Code Country

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Firm or Organization Name: \_\_\_\_\_

#### EMPLOYER AFFIDAVIT – This section to be completed by employer.

Name of Supervisor: \_\_\_\_\_

Address: \_\_\_\_\_  
Street

\_\_\_\_\_ City State/Province Zip/Postal Code Country

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

State Where Licensed: \_\_\_\_\_ License Number: \_\_\_\_\_

Is your license in good standing? Yes  No  If no, explain below:  
\_\_\_\_\_  
\_\_\_\_\_

Enter the dates the applicant named above was under your supervision. From: \_\_\_\_\_ To: \_\_\_\_\_  
month/year month/year

Check one:  Full-time Hours per Week: \_\_\_\_\_  Part-time Hours per Week: \_\_\_\_\_

Was the applicant's work performed in an adequate and professional manner? Yes  No  If no, explain below:  
\_\_\_\_\_  
\_\_\_\_\_

Referring to the table below, describe the accounting duties that the applicant performed during the period he/she was under your supervision. If you need more room, you may attach a separate sheet.

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This table summarizes the qualifying experience requirements under Section 5.0 of the Delaware Board's Rules and Regulations, available online at [www.dpr.delaware.gov](http://www.dpr.delaware.gov).

IF the applicant holds this degree:	THEN the qualifying experience requirement is...
Masters	Providing any type of service or advice involving the use of accounting, attest, compilation, internal audit, management advisory (limited to the fields of accounting, financial or business matters), financial advisory (limited to providing accounting, financial or business advice), tax or consulting skills.
Baccalaureate	<ul style="list-style-type: none"> <li>• Engagements resulting in the preparation and issuance of financial statements, including appropriate footnote disclosures, and prepared in accordance with generally accepted accounting principles or other comprehensive bases of accounting as defined in the standards established by the American Institute of Certified Public Accountants. "Standards" shall include generally accepted auditing standards and/or Statements on Standards for Accounting and Review Services (SSARS), appropriate to the level of engagement. "Standards" shall include generally accepted auditing standards and/or Statements on Standards for Accounting and Review Services (SSARS), appropriate to the level of engagement.</li> <li>• Experience in internal audit may be used in lieu of or in addition to the experience above.</li> </ul>
Associate	Extensive experience obtained in engagement, resulting in the preparation and issuance of financial statements in accordance with generally accepted accounting principles or other comprehensive bases of accounting as defined in the standards established by the American Institute of Certified Public Accountants.

**AFFIDAVIT**

I declare and affirm under penalty of perjury that the foregoing information is true and complete to the best of my knowledge and belief.

**SUPERVISOR'S SIGNATURE:** \_\_\_\_\_ Date: \_\_\_\_\_

State of \_\_\_\_\_ County of \_\_\_\_\_

Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_\_

Signature of Notary: \_\_\_\_\_

SEAL

My Commission Expires: \_\_\_\_\_

**RETURN THIS FORM DIRECTLY TO THE DELAWARE BOARD OF ACCOUNTANCY OFFICE.**