

CPA LICENSING APPLICANT HANDBOOK



CALIFORNIA BOARD OF
ACCOUNTANCY

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INITIAL LICENSING UNIT**
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CALIFORNIA BOARD OF ACCOUNTANCY

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I. QUALIFYING AND APPLYING FOR A CPA LICENSE

HOW TO QUALIFY FOR A CPA LICENSE



Exam

Pass the CPA Exam



Education

Complete the Required Education



Experience

Obtain Accounting Experience



Ethics

Pass the California Professional Ethics Exam

ADDITIONAL EDUCATION REQUIREMENTS

In addition to the CPA Exam requirements of a bachelor's degree and 24 units in each accounting and business-related subjects, you will need:

10

Ethics Study



7

Semester Units

+

3

Semester Units

(4 quarter units)

In accounting ethics or accountants' professional responsibilities

20

Accounting Study



6

Semester Units of accounting subjects

+

14

Semester Units of business-related subjects

150

Total Semester Units

EXPERIENCE REQUIREMENTS

12

Months of experience obtained through employment in public or non-public accounting

- ✓ Obtained under the supervision of an individual holding an active CPA license
- ✓ Completed in accordance with the applicable professional standards

Attest Engagements:

To be issued a license with the ability to sign reports on attest engagements, you must also demonstrate completion of a minimum of 500 hours in attest experience.

Experience in academia can be considered qualifying toward general accounting experience if specific requirements are met and the course(s) are in an accounting subject listed in CBA Regulations.

HOW TO APPLY FOR A CPA LICENSE



Visit the CBA website at
<https://www.dca.ca.gov/cba/applicants/cpaapp.pdf>



Fill out the application



Gather all required documentation



Mail the application and required documentation along with the processing fee

1



CPA LICENSE APPLICATION RECEIVED
Payment and application are processed

Be sure to complete and provide all required documentation. Mail the application with the processing fee.

2



REQUIREMENTS ARE REVIEWED
Passage of the CPA Exam
Education
One year of General Accounting Experience
California Professional Ethics Exam
State/Federal Fingerprint Clearance

*Education Requirements include:
Bachelor's Degree
150 semester units
24 units Accounting Subjects
24 units Business-Related Subjects
20 units Accounting Study
10 units Ethics Study*

3



CPA LICENSE APPROVED
License issued upon payment of initial license fee

If the application is deficient, additional documentation may need to be submitted.

II. CALIFORNIA BOARD OF ACCOUNTANCY

Mission

The mission of the California Board of Accountancy (CBA) is to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

Authority

The CBA derives its authority from the Business and Professions Code (BPC), Division 3, Chapter 1, Article 1 through Article 10 (Accountancy Act) and the California Code of Regulations, Title 16, Division 1, Article 1 through Article 13 (CBA Regulations). Please visit the CBA website site at www.cba.ca.gov for the most recent version of the Accountancy Act and CBA Regulations.

CBA Responsibilities

- Sets and examines applicants' educational and experience requirements for California certified public accountants (CPAs) licensure.
- Regulates the practice of public accountancy in California and may deny licensure, suspend, revoke, or refuse to renew any license, permit, or certificate for violation of the Accountancy Act, CBA Regulations, or other laws under the CBA's jurisdiction.
- Regulates, prescribes, amends, or repeals the rules of professional conduct appropriate to the establishment and maintenance of a high standard of integrity and competency in the profession.

The CBA website, www.cba.ca.gov, contains valuable information for licensees, CPA examination candidates, licensure applicants, and consumers regarding CBA meetings, forms, enforcement matters, as well as the CBA's publication *UPDATE*.

Initial Licensing Unit

The primary responsibility of the Initial Licensing Unit (ILU) is to process applications for CPA licensure, including the review of an applicant's examination, education, experience, and other licensure requirements to ensure that applicants meet all qualifications of the Accountancy Act and CBA Regulations.

As a source of reference, please refer to the CBA [website](#) for the application and material checklists. Information regarding the status of your CPA application can be obtained by contacting the ILU by email at licensinginfo@cba.ca.gov or by phone, at (916) 561-1701.

III. UNIFORM CPA EXAMINATION

Prior to applying for a CPA license, you must pass the Uniform CPA Examination (CPA Exam) developed by the American Institute of Certified Public Accountants (AICPA). If you passed the CPA Exam in California, the CBA will have your scores on file.

Out-of-State CPA Exam Scores to California

Under [BPC 5082.5](#), the CBA may give credit to an applicant who has passed the CPA Exam in another state or territory, if the members of the CBA determine that the standards under which the CPA Exam was held are as high as the standards established for the CPA Exam in California. California will accept examination scores only if the applicant met California's education requirements prior to the date an applicant physically sat for the CPA Exam, not the dates the grades were released by the other state or territory.

If you passed the CPA Exam in a state or territory other than California, you must have a certification of your CPA Exam scores sent to California by the state in which you passed the CPA Exam or by the National Association of State Boards of Accountancy (NASBA). An [Authorization for the Release of Examination & Licensure Information](#) must be completed by an official of the state of origin, and it must be mailed directly from the state of origin to the CBA.

California does not recognize reciprocity. If an out-of-state CPA wishes to hold out and practice in California, he or she must submit an [Application for CPA Licensure](#) and meet California's education and licensing requirements. Please refer to the Out-of-State Licensee (Type C) section later in this booklet for information about this application process.

International Chartered Accountant Licensing Bodies

Members of the following international chartered accountant licensing bodies may take the International Uniform Certified Public Accountant Qualification Examination (IQEX Exam) in lieu of the CPA Exam:

- Chartered Professional Accountants of Canada
- Instituto Mexicano de Contadores Públicos
- Chartered Accountants Ireland
- Chartered Accountants Australia and New Zealand
- Hong Kong Institute of Certified Public Accountants
- CPA Australia
- Institute of Chartered Accountants of Scotland
- South African Institute of Chartered Accountants

An official certification of your IQEX Exam scores must be submitted directly to the CBA by NASBA. Information regarding the IQEX Exam and score transfers may be obtained on NASBA's [website](#) or by phone, at (888) 696-2722.

Please note: passage of the IQEX Exam does not replace the CBA's educational requirements. Applicants must submit appropriate documents substantiating completion of the education requirements.

IV. EDUCATIONAL REQUIREMENTS

All applicants for licensure must meet the following minimum educational requirements:

- A baccalaureate degree or higher conferred by a degree-granting college or university accredited by a United States (U.S.) regional institutional accrediting agency or national accrediting agency, (or foreign equivalent evaluated by a CBA-approved foreign academic credentials evaluation service).
- 150 total semester units which includes the following:
 - 24 semester units of core accounting subjects
 - 24 semester units of core business subjects
 - 20 semester units accounting study (accounting and business subjects)
 - 10 semester units ethics study

The requirements apply to all applicants for initial licensure, regardless of when they passed the CPA Exam, with the exception of those applying for reissuance after cancellation of a California CPA license.

Accounting Subjects

[CBA Regulations section 9.2\(b\)](#) defines the following subjects as qualifying toward the 24 semester units of core accounting subject requirement:

- | | |
|---------------------------------|--------------------------------|
| ▪ Accounting | ▪ Financial Reporting |
| ▪ Auditing | ▪ Financial Statement Analysis |
| ▪ External & Internal reporting | ▪ Taxation |

Business-Related Subjects

[CBA Regulations section 9.2\(c\)](#) defines the following subjects as qualifying toward the 24 semester units of core business-related subject requirement:

- | | |
|---------------------------|--|
| ▪ Business Administration | ▪ Business Management |
| ▪ Business Communications | ▪ Computer Science/Information Systems |
| ▪ Business Law | |

- Economics
- Finance
- Marketing
- Mathematics
- Statistics
- Business-related law courses offered at an accredited law school

Accounting courses in excess of the 24 semester units needed to fulfill the core accounting subject requirement may be used to satisfy the business-related subject requirement.

Accounting Study

[CBA Regulations section 11.1](#) defines the 20 semester unit accounting study requirement as consisting of the following:

- Minimum six semester units in accounting subjects
- Maximum of 14 semester units in business-related subjects

Accounting Subject

Please note: six semester units of accounting subjects required for accounting study are in addition to the 24 semester units of core accounting courses.

Business-related subjects

Business units in excess of the core 24 semester units will be applied towards the 14 semester units of the accounting study requirement. When the additional 14 semester units of accounting study cannot be satisfied with excess business subjects alone, the following coursework may be used to complete the requirement:

- Total of nine semester units in other academic work relevant to business and accounting (maximum three units from any of the following areas of study):
 - Area 1 - Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, and Social Sciences
 - Area 2 - Courses completed in foreign languages (including sign language) and courses with the terms “culture” or “ethnic” in the titles
 - Area 3 - Courses completed in the following disciplines: Engineering, Architecture, and Real Estate

Master’s Degree

The conferral of a Master of Accounting, Taxation, or Laws in Taxation satisfies the accounting study requirement. Coursework completed to obtain one of the identified master’s degree may be applied to other areas of required education, such as core accounting and business subjects or ethics study.

Ethics Study

[BPC section 5094.3](#) defines the following course subject matter as qualifying toward the 10 semester units of ethics study subject requirement:

- Minimum of three semester units in accounting ethics or accountants' professional responsibilities. The course must be completed at an upper division or higher, unless it was completed at a community college.
- The remaining seven semester units may be completed in courses from the following subject areas relating to ethics:
 - Auditing
 - Business Law
 - Fraud
 - Ethics
 - Morals
 - Business Leadership
 - Corporate Governance
 - Organizational Behavior
 - Professional Responsibilities
 - Legal Environment of Business
 - Management of Organizations
 - Human Resources Management
 - Business, Government & Society
 - Corporate Social Responsibility
- A maximum of three semester units of courses taken in the disciplines of Philosophy, Religion, or Theology with the sole name of the course being the same as the discipline, or with one of the following words or terms in its title:
 - Introduction
 - Introductory
 - Survey of
 - General
 - Principles of
 - Fundamentals of
 - Foundations of

Quarter Units

Courses earned at college and universities on a quarter unit calendar must be multiplied by a factor of $\frac{2}{3}$ to convert to semester units. For example, 4 quarter units are equivalent to $2\frac{2}{3}$ (2.67) semester units.

Documenting the Education Requirements

Prior to submitting your application for licensure, you should ensure that all educational requirements have been met. Due to the high volume of applications processed, the CBA does not pre-qualify courses or evaluate transcripts prior to submission of an application for licensure.

The CBA uses official transcripts/foreign academic credentials evaluations as the sole basis for determining whether candidates meet the educational requirements to qualify for the CPA Exam.

Self-Assessment Resources

The CBA created the [Educational Requirements for CPA Licensure Self-Assessment Worksheet](#) as a tool to assist you in evaluating the education you have already completed and plan to complete to compare to the new educational requirements. You may obtain additional resources and [samples](#) of completed self-assessment worksheets on the CBA [website](#).

Official Transcripts/Foreign Academic Credentials Evaluations

Official documents detailing completion of the educational requirements must be in the original envelope sealed by the U.S. educational institution (or school's designated third party transcript provider) or foreign credentials evaluation service provider. Electronic transcripts are not accepted. Official documents may be submitted by the applicant, by the school (directly or via their designated third party transcript provider), or by the foreign credentials evaluation service, and must be mailed to:

California Board of Accountancy
Initial Licensing Unit
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

The CBA highly recommends that you request official transcripts from all institutions at which you completed coursework, since many college and university transcripts only indicate the total transfer units accepted and do not list the titles of the individual courses.

Most colleges and universities or third party transcript providers typically take two to six weeks to post degrees on official transcripts, and 10 to 15 days to process requests for official transcripts. Foreign credentials evaluation services typically take from three to six weeks to provide evaluation reports.

United States Recognized Schools

The CBA only accepts education completed at degree-granting colleges, universities, or other educational institutions recognized by a U.S. regional institutional accrediting agency or a national accrediting agency. Most transcripts include accreditation information. If you are unsure whether a college or university is accredited, you should contact the appropriate college or university directly. You can find a complete list of National Accrediting Agencies at <https://www.ed.gov/accreditation>.

Foreign Education

If you attended or graduated from a foreign school, you may satisfy the educational requirements based on an evaluation of your foreign transcripts by any of the CBA-approved foreign credentials evaluation services. You can access the most current list of CBA-approved foreign credentials evaluation services via the CBA [website](#).

V. EXPERIENCE REQUIREMENTS

Qualifying experience must be supervised and verified by an individual holding an active valid license to practice public accountancy. Your supervisor must have authority and oversight over you, and must have reviewed and evaluated your qualifying work on a routine and recurring basis.

General Accounting Experience Requirement

Applicants must provide the CBA with satisfactory evidence of having completed a minimum of 12 months of general accounting experience. [BPC section 5093](#) defines general accounting experience as providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.

All experience must be performed in accordance with applicable professional standards. Qualifying experience may be gained through employment in public accounting, private industry, or government.

General accounting experience obtained in **public** accounting must be supervised by an individual who holds a valid active license, or comparable authority, to practice public accountancy under the laws of any state or country. This experience will be documented on the [Certificate of General Experience \(CGE\) – Public Accounting Form](#) which must be signed by your supervisor. A second person with an active license and ownership of the firm must also verify the applicant's experience. If the licensee who supervises the applicant is a sole proprietor, partner, or shareholder, no second signature is required.

General accounting experience obtained in **private** industry or government accounting must be supervised by an individual who holds a valid active license to practice public accountancy in the U.S. or its territories. This experience will be documented on the [CGE – Non-Public Accounting Form](#) which must be signed by your supervisor. If the licensee supervising the experience is the owner of the private industry company, a second signature is not required. If, however, the supervising licensee is not the owner, the experience form must be signed and verified by a second person with a higher level of responsibility in the private industry company or governmental agency. The second signer is not required to hold a license to engage in the practice of public accountancy.

Experience acquired in academia is considered qualifying toward general accounting experience if the requirements of [CBA Regulations section 12.1](#) are met. The applicant must be the instructor of a course in an accounting subject listed in [CBA Regulations section 9.2\(b\)](#): accounting, auditing, financial reporting, external or internal reporting, financial statement analysis or taxation. In evaluating an applicant's experience in academia, the CBA considers 48 semester units of instruction equivalent to one year of general accounting experience.

Experience obtained in academia must be documented on the [Certificate of Experience in Academia](#) and be verified by the dean, head, or chair of the applicant's department who has authority and oversight over the applicant.

Attest Experience Requirement

Applicants who wish to be licensed with the authority to sign reports on attest engagements must provide the CBA with satisfactory evidence of having completed a minimum of 12 months of general accounting experience including a minimum of 500 hours of attest experience. [BPC section 5095](#) and [CBA Regulations section 12.5](#) requires attest experience to include the following:

1. Experience in the planning of the audit, including the selection of the procedures to be performed.
2. Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.
3. Experience in the preparation of working papers in connection with the various elements of 1 and 2 above.
4. Experience in the preparation of written explanations and comments on the work performed and its findings.
5. Experience in the preparation of and reporting on full disclosure financial statements.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- **Review services to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services.** Generally, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby may qualify. Experience obtained in other areas (such as accounting write-up, tax compliance,

consultations, forecasting and projections) is not considered qualifying under [CBA \(CCR\) Regulations section 12.5](#).

- Other attest services, including, but not limited to:
 - Statements on Standards for Attestation Engagements (SSAE) No. 16
 - Agreed-upon procedures
 - Compliance audits

Compilation services obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.

An affirmatively completed *Certificate of Attest Experience (CAE)* form must be submitted directly to the CBA office by your employer. If your attest experience was obtained at a public accounting firm, your employer will need to complete the [CAE – Public Accounting Form](#). If your attest experience was obtained at a private industry company or government agency, your employer will need to complete the [CAE – Non-Public Accounting Form](#). The CBA will take into consideration all *Certificates of Attest Experience* submitted in either individual or composite form, in evaluating your attest experience.

The CBA will not grant credit for attest experience for areas of the *Certificate of Attest Experience* that are non-affirmatively completed. Partial credit may be granted if some of the questions have been affirmatively completed. Attest experience obtained outside the U.S. (foreign) must be documented on a separate *Certificate of Attest Experience*.

Signers of the Certificate of Attest Experience Form

The requirements for the signer are identical to those for a signer of a general accounting experience form, with the exception that the supervisor must have the authority to perform attest services.

Appearance before the CPA Qualifications Committee (QC)

Applicants may be required to appear before the QC to present work papers or provide other evidence, substantiating that their experience meets the requirements of the Accountancy Act and CBA Regulations.

Applicants who are applying with foreign attest experience must appear before the QC and present audit work papers or provide other evidence that substantiates the satisfactory completion of the attest experience requirement. The work papers submitted must be in English. As an alternative to appearing with the foreign work papers, an applicant may obtain a minimum of 500 hours of qualifying attest experience completed in the U.S. The work must result in an affirmatively completed *Certificate of Attest Experience* form.

How to Proceed if Your Supervisor Will Not Complete a Certificate of Experience

If your supervisor will not complete a *Certificate of Experience* on your behalf, the CBA recommends you proceed with the following steps:

1. Submit a written request to your supervisor asking that he or she complete the *Certificate of Experience* on your behalf and submit a copy to the CBA. Your request should provide the supervisor with a reasonable amount of time to respond. It is suggested that all correspondence be sent Certified Mail, Return Receipt Requested.
2. If your supervisor does not respond, a follow-up request in writing should be made.
3. If your supervisor still does not respond, and you have filed your application with the CBA, you may submit a letter requesting that the CBA assist you. Copies of the original and follow-up letters should accompany your request.

Once the above steps have been completed, the CBA will contact the supervisor on your behalf to request submission of a written explanation regarding why they would not complete and submit the *Certificate of Experience* on your behalf. The supervisor will be notified that any individual, whether or not they have filed an application for licensure with the CBA, has the right to file a complaint if they believe their supervisor is impeding them from becoming licensed.

Under the provisions of [CBA Regulations section 69](#), if you believe that your supervisor has willfully failed or refused to complete and submit a *Certificate of Experience* on your behalf, you may file a complaint with the CBA Enforcement Division. Instructions for filing a complaint may be obtained by contacting the Enforcement Division by email at enforcementinfo@cba.ca.gov or by telephone at (916) 561-1729. Once the complaint is filed, the CBA will investigate why the California CPA has refused to provide a *Certificate of Experience* for experience obtained under their supervision.

Experience Calculation

Experience may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least one year of full-time employment. Full-time experience is calculated by calendar dates of employment. When calculating part-time employment, the CBA considers 170 hours equivalent to one month of full-time employment. The CBA does not provide direction to applicants or employers to determine whether experience should be documented as full-time or part-time. When considering an applicant's experience, total qualifying accounting experience required for licensure shall not be obtained in less than 12 calendar months.

Out-of-State Supervisor License Verifications

If your experience is supervised by someone holding a license to practice public accountancy issued outside of California, the CBA requires written verification from the out-of-state or foreign licensing body that issued your supervisor's license. The CBA will send you a verification form that must be mailed to, and completed by, the licensing body. The licensing body's official seal is required on the signed document. It is your responsibility to contact the appropriate licensing body and make arrangements to have the verification completed, including paying any fees associated with the request. A verification for an out-of-state signer will not be sent until an application for licensure is received by the CBA.

Experience More Than Five Years Old

If you are applying for licensure with experience obtained five or more years prior to application **and** you have not passed the CPA Exam during this five-year period, you will be required to complete 80 hours of continuing education described in [CBA Regulations sections 12](#) and [12.5](#), and submit signed certificates of completion prior to licensure.

For an applicant whose certificate will authorize signing authority on attest engagements, courses in the following subject areas are required:

- Financial accounting standards (16 hours)
- Auditing standards (16 hours)
- Compilation and review (8 hours)
- Detection and/or reporting of fraud in financial statements (8 hours)
- Other comprehensive basis of accounting (8 hours)

The remaining hours may be completed in the following technical or non-technical subject areas:

Technical subject matter: accounting, auditing, fraud, taxation, consulting, financial planning, ethics as identified in [CBA Regulations section 87\(b\)](#), regulatory review as defined in [CBA Regulations section 87.8](#), computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.

Non-technical subject matter: communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management.

For an applicant whose certificate will not authorize signing authority on attest engagements, courses may be completed in technical and non-technical subject matter as described above, with a minimum of 40 hours completed in technical subject areas.

VI. APPLYING FOR A CPA LICENSE

Types of Applications for CPA Licensure

There are six types of CPA licensure applications, each assembled with the necessary forms for each type of applicant. Please read the following descriptions regarding the types of applications, and be sure you select the correct application type.

- A** You **passed the Uniform CPA Exam in California**, have not been issued a valid license to practice public accounting in any state, and are applying for licensure as a CPA in California for the first time.
- B** You **passed the Uniform CPA Exam in a state other than California**, have not been issued a valid license to practice public accounting in any state, and are applying for licensure as a CPA in California for the first time.
- C** You were issued a license to practice public accounting in a state other than California.
- D** You were **previously licensed as a CPA in California** and the certificate was canceled after five years for non-payment of license renewal fees.
- E** You **passed** the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).

Application for Authorization to Sign Attest Reports

- F** You are a California licensee originally issued a license without the authorization to sign attest reports and have now completed the attest experience requirement.

The [Application Materials Checklist](#) can assist you with submitting a complete application. The [Application for California CPA License](#) can be obtained on the CBA [website](#).

Other Requirements for an Application

- Valid U.S. Social Security Number or Individual Taxpayer Identification Number
- Criminal history background check (fingerprinting)
- [California CPA Education Foundation Professional Ethics Examination](#)
- CPA licensure and application fees

United States Social Security Number/Individual Taxpayer Identification Number Requirement

Each applicant must provide either a valid U.S. Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN) before an application for a California CPA License can be approved. [BPC section 30](#) prohibits the issuance or renewal of a license by a licensing board if the applicant fails to disclose or is unable to provide a U.S. SSN or ITIN.

If it is determined by the CBA that you have met all licensing requirements, except the U.S. SSN or ITIN requirement, the CBA will send you written notification that you have one year in which to provide a U.S. SSN or ITIN. If no U.S. SSN or ITIN is provided within one year of notification by the CBA of the deficiency, your application will be considered abandoned pursuant to [CBA Regulations section 71](#) and the application fee will be forfeited.

Fingerprinting Requirement

[BPC Code section 144](#) requires applicants to submit fingerprints for purposes of conducting a criminal history record check with the Department of Justice (DOJ) and the Federal Bureau of Investigation (FBI). **The CBA will provide fingerprint forms after an application for licensure is received.**

The CBA receives subsequent criminal conviction information once fingerprint information is received by the DOJ. An application for licensure will not be considered complete until the criminal history record check is completed, and all other required documentation is received.

Live Scan Service (California Residents)

If you are a California resident, you are required to complete the fingerprint requirement via Live Scan service, a system for the electronic submission of fingerprints and the subsequent automated background check

The CBA's official Live Scan form will be provided within 30 days of receipt of an application for licensure. All Live Scan fingerprinting fees must be paid at the Live Scan site. For a list of Applicant Live Scan sites, please visit the [DOJ website](#).

Hard Copy Fingerprint Cards (Non-California Residents)

Applicants outside of California must use the hard copy fingerprint cards furnished by the CBA. Hard copy fingerprint cards will be provided within 30 days of receipt of an

application for licensure. Only hard copy fingerprint cards furnished by the CBA will be accepted. Fingerprint cards must be taken to a qualified technician trained in fingerprinting techniques and must be completed in black ink. Some law enforcement agencies or notary publics provide this service for a fee.

California CPA Education Foundation Ethics Examination (PETH) Requirement

[CBA Regulations section 10](#) requires all applicants to complete and pass a CBA-accepted ethics examination within two years of submitting an application.

The only ethics examination currently accepted by the CBA is the PETH examination administered by the California CPA (CalCPA) Education Foundation. The PETH examination is a self-study course and all passing scores are electronically transmitted to the CBA.

To order the PETH examination, please visit CalCPA's website at <https://www.calcpa.org/ethics-exam> or contact them by email at support@calcpa.org or by telephone at (800) 922-5272.

CPA Licensure and Application Fees

- Initial Application – \$250
- Hard copy fingerprint processing fee – \$49

For payments options, please visit the CBA website at <https://www.dca.ca.gov/cba/payment/options.shtml>

Returned Checks

If your check is returned by the bank, you are responsible for the entire licensing fee (application processing fee and fingerprint fee if applicable) and a \$25 fee for the returned check. An application for licensure will not be processed until all fees have been paid in full.

The Status of Your CPA Application

The CBA takes the following steps to keep you informed of the status of your application:

- Acknowledgment of your application – Upon receipt of your application, the CBA will send you an acknowledgment that your application has been received.
- 30-day status letter – The CBA will send you a status notification within 30 days informing you of the status of your application, including any remaining documents that you must submit.

- Applications with incomplete documents will be placed in a pending status. Once the incomplete documentation is submitted to the CBA, an additional status notification will be sent within 30 days.
- When all required documents have been received, the CBA will review the application and notify you of the outcome within 30 days. If an application is approved for licensure, the CBA will send you a preapproval notification with the information necessary to receive your California CPA license number. If an application is not approved for licensure, you will be sent a letter advising why and what is needed to obtain licensure.

A valid email address is required from an individual and a valid business email address is required from a firm on your application. The CBA will email all notifications to the email address provided as well as the address on record.

Military Education and Experience

The CBA considers the military a government entity. An applicant's education or accounting experience obtained in the military would qualify towards CPA licensure. Military education must conform to the requirements prescribed in [Sections 9.2, 11, and 11.1 of the CBA Regulations](#), and must be documented on an official transcript from a degree-granting college, university, or other institution of learning recognized by a (U.S.) regional institutional accrediting agency or a national accrediting agency. Military experience must conform to the requirements prescribed in [Section 12 or 12.5 of the CBA Regulations](#) and be completed under the supervision of a person holding a valid license or comparable authority to practice public accounting.

Expedited Licensure for Military Service

Per [BPC sections 115.4](#) and [115.5](#), the CBA will expedite the licensure process for an applicant if they were an active duty member and obtained an honorable discharge from the US Armed Forces; or if they are married to, or in a domestic partnership or other legal union with, an active duty member of the Armed Forces of the U.S. assigned to a duty station in this state under official active duty military orders.

Honorably Discharged Military Members

If you were an active duty member and obtained an honorable discharge from the US Armed Forces, the CBA will expedite the processing of your application.

Applicants requesting expedited licensure under [BPC section 115.4](#) must attach to the application a copy of their Certificate of Release or Discharge from Active Duty, DD form 214, with evidence of honorable discharge.

Spouses and Domestic Partners

If you are a spouse or domestic partner of an active duty member of the U.S. Armed Forces assigned to a duty station in California, the CBA will expedite the processing of your application if the following requirements are met:

1. Provide satisfactory evidence that the applicant is married to, or in a domestic partnership or other legal union with, an active duty member of the Armed Forces of the U.S. who is assigned to a duty station in this state under official active duty military orders.
2. Holds a valid license or comparable authority to practice public accounting in another state, district, or territory of the U.S.

Applicants requesting expedited licensure under [BPC section 115.5](#) must attach to the application sufficient evidence, such as a copy of the marriage certificate or certified declaration/registration of domestic partnership filed with the Secretary of State **and** military orders establishing duty station in California.

Name and Address Changes

You must notify the CBA of any name or address changes. Please note that when making a name change, you must provide copies of supporting documents (*i.e.*, marriage certificate, court order, divorce decree, naturalization papers, etc.) to the CBA.

- To assist with your name change, please complete the [Name Change Form](#).
- To assist with your address change, please complete the [Change of Address Form](#).

The forms and supporting documents can be submitted via email to licensinginfo@cba.ca.gov or mail to:

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

Failure to keep name and address information current may result in delays in processing your application.

Abandoned Applications

If you do not complete the application process within one year of notification by the CBA of any deficiency in the application, pursuant to [CBA Regulations section 71](#), the application fee will be forfeited, and the application is considered abandoned.

If your [Application for a California CPA License](#) has been abandoned, you will need to submit a new application for licensure with the appropriate fee, and must meet all requirements in effect at the time of reapplication. You will need to complete fingerprinting again, and if your PETH score is more than two years old at the time of reapplication, you will need to take and pass it again. Transcripts, evaluations, examination grades, and Certificates of Experience previously submitted to the CBA will be retained on file.

License Approval

Upon approval of your California CPA license application, you will be required to pay an initial CPA license fee, **which is separate from the processing fee you submitted with the application**. A separate form will also need to be completed to indicate how you would like your information to appear in the licensing database, which is public information (Provide your name, address of record, and phone number. This information appears on the CBA's website, under the [License Lookup feature](#).)

When the initial CPA license fee is cashiered, a congratulatory letter will be sent. Your CPA wall certificate will be mailed to your address on record. Do not engage in the practice of public accountancy or use the CPA designation until receipt of your CPA license number from the CBA.

Continuing Education (CE) Requirement for New Licensees

When the CBA receives your initial license fee and confirmation of your name and address a pocket identification card will be sent within eight weeks noting your first license expiration date, along with the number of CE hours you must complete to renew your license in active status.

To renew a license in active status, you are required to complete 20 hours of CE for each full six-month interval, from the date the license was issued to the license expiration date. This method is used to calculate the total CE hours; it does not require that 20 hours of CE be completed within each six-month period. If the initial license period is less than six months, no CE is required to renew the license.

The license renewal cycle is two years. Your license will always expire on the last day of your birth month, in an even or odd year based on the year in which you were born. For example, if you were born in March of an even year, your license will always expire March 31, in even-numbered years. Because of the way expiration dates are assigned, your initial licensing period may be less than two years. CE and initial license fees are prorated to reflect the actual period of time you hold your license prior to the first renewal.

Please note: the initial license fee is *separate* from the initial application fee.

Detailed information about license renewal and CE requirements can be found in the [License Renewal Handbook](#).

Web License Lookup

The [License Lookup](#) feature on the CBA website provides licensees and consumers with the following information about the CPA/PA or firm license: license number, license status, experience completed (attest or general), license expiration date, original license issue date, address of record, and information regarding disciplinary action if applicable.

Lost, Stolen, or Damaged CPA Wall Certificate

If your CPA wall certificate is lost, stolen, or damaged, you may request a duplicate by completing the [Wall Certificate/Pocket I.D. Replacement Request Form](#) and paying the required fee (\$10 for Wall Certificate/\$2 for Pocket I.D.).

Satisfying the Attest Experience after Licensure (Type F Application)

A licensee originally licensed by the CBA to perform general accounting services, may subsequently obtain the authorization to sign attest engagements by:

- Obtaining a minimum of 500 hours of attest experience, under the supervision of a licensee who holds a valid active license or comparable authority, to provide attest services. An affirmatively completed *Certificate of Attest Experience* must be submitted to the CBA office. You may visit the CBA [website](#) to obtain the *Certificate of Attest Experience* [forms](#) and instructions.
- Submitting the [Request for Acknowledgment of Licensee's Completion of Attest Experience](#) form which may be obtained on the CBA [website](#).
- Submitting a \$25 fee.

VII. LICENSE RE-ISSUANCE (TYPE D APPLICATION)

How to Proceed if Your License is Canceled

A California CPA whose certificate was canceled due to renewal fees unpaid during the five years following the license expiration date may apply and obtain a new certificate, if the applicant is otherwise qualified under the provisions of [BPC section 5070.7](#). The applicant must meet the requirements for "active" status when approved for license re-issuance. This is achieved by completing the required continuing education pattern.

An applicant with a canceled license wishing to apply for a new license to practice public accountancy must submit an [Application for Certified Public Accountant \(Type D\)](#) with the appropriate fee. Type D applicants must also pass the PETH Examination and complete the Fingerprint process. Additionally, Type D applicants must complete 80

hours of CE within two years preceding approval of the application and must submit signed certificates of completion for those courses to the CBA.

For an applicant whose certificate will authorize signing authority on attest engagements, courses in the following subject areas are required:

- Financial accounting standards (16 hours)
- Auditing standards (16 hours)
- Compilation and review (8 hours)
- Detection and/or reporting of fraud in financial statements (8 hours)
- Other comprehensive basis of accounting (8 hours)

The remaining hours may be completed in the following technical or non-technical subject areas:

- **Technical subject matter:** accounting, auditing, fraud, taxation, consulting, financial planning, ethics as identified in [CBA Regulations section 87\(b\)](#), regulatory review as defined in [CBA Regulations section 87.8](#), computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.
- **Non-technical subject matter:** communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management.

For an applicant whose certificate will not authorize signing authority on attest engagements, courses may be completed in technical and non-technical subject matter as described above, with a minimum of 40 hours completed in technical subject areas.

Important Notes Regarding Re-Issuance

Upon completion of the appropriate continuing education, an applicant who obtains a new certificate after cancelation will be permitted to perform the same services the applicant was authorized to perform prior to cancelation. Licensure under re-issuance will be based on the education and experience requirements submitted at the time of the original license approval and a new license number will be issued.

In lieu of meeting the continuing education requirements described above, the applicant may choose to retake and pass the Uniform CPA Exam.

Pursuant to BPC section 5070.1, the CBA shall not restore to active or inactive status a license that was canceled and then placed into retired status. The individual shall instead re-apply for CPA licensure through the re-issuance process.

VIII. OUT-OF-STATE LICENSEE (TYPE C APPLICANT)

The CBA will consider applications filed under [BPC section 5087](#) and [CBA Regulations section 36.1](#) from holders of current, active, and unrestricted CPA licenses issued under the laws of any state. When an out-of-state CPA has held an active valid license to practice public accountancy for at least four of the ten years preceding submission of an application for licensure in California, and the out-of-state license is in active status, the CBA may be able to waive the education, examination, and experience requirements. In these cases, the applicant does not need to submit transcripts, experience documents, or certification of exam scores. If the applicant does not meet the requirements to waive education, examination, and experience, they must meet all requirements in place upon submission of the application.

California law does not allow the CBA authority to grant licenses to persons based solely on the fact they are licensed or registered in another state as a certified public accountant. Out-of-state applicants must qualify for licensure either under [BPC section 5087](#) and [CBA Regulations section 36.1](#), or by meeting California's education, examination, and experience requirements.

Practice Rights for Applicants Licensed as CPAs in Another State

Pursuant to [BPC sections 5087](#) and [5088](#), a qualified out-of-state CPA may obtain temporary practice rights through the California Practice Privilege Program, while their California CPA License application is being reviewed.

You may visit the CBA [website](#) for information regarding California's Practice Privilege, including a [Practice Privilege Handbook](#) and related [forms](#). If you have further questions, you may contact the CBA Practice Privilege Unit by email at pracprivinfo@cba.ca.gov or by phone at (916) 561-4301.

IX. FORMS

The application [checklist](#) and [forms](#) are available on the CBA website.

X. FREQUENTLY ASKED QUESTIONS (FAQs)

A series of scenario-based [FAQs](#) related to initial licensure can be found on the CBA website.