

Rules of Department of Economic Development

Division 10—Missouri State Board of Accountancy Chapter 2—General Rules

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**Title 4—DEPARTMENT OF
ECONOMIC DEVELOPMENT**

**Division 10—Missouri State
Board of Accountancy
Chapter 2—General Rules**

4 CSR 10-2.005 Definitions

PURPOSE: This rule defines terms used in the rules of the Missouri State Board of Accountancy.

(1) Board means the Missouri State Board of Accountancy.

(2) Client means the person(s) or entity which retains a licensee for the performance of professional services.

(3) Contingent fee means compensation for the performance of professional services where the compensation or the amount is contingent upon the findings or result of those services.

(4) Enterprise means any person(s) or entity, whether organized for profit or not, for which a licensee provides services.

(5) Financial statements means statements and related footnotes that purport to show financial position which relates to a point in time or results of operations and changes in financial position which relate to a period of time and statements which use a cash or another basis of accounting. Balance sheets, statements of income, statements of retained earnings, statements of cash flows, statements of changes in financial position and statements of changes in owners' equity are financial statements. Incidental financial data included in management advisory service reports to support recommendations to a client and tax returns and supporting schedules, for purposes of these rules, do not constitute financial statements. The statement, affidavit or signature of preparers required on tax returns neither constitutes an opinion on financial statements nor requires a disclaimer of the opinion.

(6) Firm means any proprietorship, partnership, limited liability company, or professional corporation or association, either domestic or foreign, engaged in, or offering to engage in, the practice of public accounting including individual partners, members or managers or shareholders.

(7) Institute means the American Institute of Certified Public Accountants.

(8) Licensee means an individual holding a certificate and a live permit, or one who holds a certificate and is required to hold a live permit, as a certified public accountant (C.P.A.) or public accountant (P.A.) issued by the board or a partnership, professional corporation, limited liability company, or other firm holding, or which is required to be the holder of, a registration and live permit as a C.P.A. or P.A. issued by the board.

(9) Practice of public accounting means—

(A) Performing or offering to perform for an enterprise, client or potential client one (1) or more services involving the use of accounting or auditing skills or one (1) or more management advisory or consulting services or the preparation of tax returns or the furnishing of advice on tax matters by a person, firm, limited liability company or professional corporation using the title "C.P.A." or "P.A." in signs, advertising, directory listings, business cards, letterheads, or other public representations, except that this shall not contradict section 326.012, RSMo;

(B) Signing or affixing one's own name, any trade or assumed name used by him/her or it in his/her or its profession, a partnership name, limited liability company name or, corporate name or the name of any firm or corporate name, with any wording indicating s/he or it has expert knowledge in accounting or auditing, to any opinion or certificate attesting in any way to the reliability of any representation or estimate in regard to any person or organization embracing financial information or facts respecting compliance with conditions established by law or contract including, but not limited to, statutes, ordinances, rules, grants, loans and appropriations, except that this shall not contradict section 326.012, RSMo;

(C) Offering to the public or to prospective clients to perform or actually performing on behalf of clients professional services that involve or require an audit or examination of financial records leading to the expression of a written attestation or opinion concerning these records, except that this shall not contradict section 326.012, RSMo; or

(D) Maintaining an office for the transaction of business as a C.P.A., C.P.A. partnership, limited liability company or professional corporation, P.A. or P.A. partnership, limited liability company or professional corporation, except that this shall not contradict section 326.012, RSMo.

(10) Professional services means any services performed or offered to be performed by a licensee for a client in the course of the practice of public accounting.

(11) The phrase "temporarily practicing in this state on professional business incident to his regular practice outside this state," as used in section 326.012(1), RSMo means that practice which is a continuation or extension of an engagement for a client located outside Missouri, which engagement began outside Missouri and extends into Missouri through common ownership, existence of a subsidiary, assets or other operations located within Missouri.

AUTHORITY: section 326.110, RSMo 1994.* Original rule filed July 3, 1975, effective Aug. 25, 1975. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Nov. 10, 1981, effective April 11, 1982. Amended: Filed Sept. 3, 1986, effective Jan. 30, 1987. Amended: Filed Feb. 5, 1990, effective June 28, 1990. Amended: Filed June 4, 1990, effective Nov. 30, 1990. Amended: Filed Sept. 25, 1991, effective March 9, 1992. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Amended: Filed Aug. 25, 1995, effective March 30, 1996.

*Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993, 1995.

Op. Atty. Gen. No. 30, Butler (9-24-79). Government employees doing internal "accounting work" do not engage in the "practice of public accounting," since this work does not rise to the level of activity governed by Chapter 326, RSMo.

4 CSR 10-2.010 Eligibility Requirements for a Certificate as a Certified Public Accountant

PURPOSE: This rule clarifies the requirements of the statutes an applicant shall meet before being granted a certificate as a certified public accountant. This rule also explains some of the statutory requirements set out in section 326.060, RSMo.

(1) Any university or college accredited by the Middle States Association of Colleges and Schools, New England Association of Schools and Colleges, North Central Association of Colleges and Schools, Northwest Association of Schools and Colleges, Southern Association of Colleges and Schools or Western Association of Schools and Colleges will meet the requirements of section 326.060.1, RSMo and this rule.

(2) To satisfy the requirements of section 326.060, RSMo, employment in Missouri need not be in public accounting.

(3) The equivalent of a concentration in accounting shall be determined in accordance with rule 4 CSR 10-2.041 section (2).

(4) An applicant for a certificate by reciprocity/transfer of examination credit whose application is postmarked on or after June 30, 1999, will be granted examination credit in accordance with subsection 326.060.7(1), RSMo and rule 4 CSR 10-2.140 just as though the applicant had been approved and had sat in Missouri if—

(A) The applicant's certificate from the other jurisdiction is dated prior to June 30, 1999, or, the applicant actually sat for the examination in the other jurisdiction prior to June 30, 1999, or the applicant's original application for the examination was postmarked to the other jurisdiction prior to June 30, 1999, and the applicant meets the standard in rule 4 CSR 10-2.041 subsections (1)(A) and (2)(A) or (B); or

(B) The applicant's original application for the examination was postmarked to another jurisdiction on or after June 30, 1999 or, if the postmark date is not available, the applicant actually sat for the examination in the other jurisdiction after June 30, 1999, if the applicant meets the standard in rule 4 CSR 10-2.041 subsections (1)(B) and (2)(C).

AUTHORITY: section 326.110, RSMo Supp. 1997. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Jan. 13, 1975, effective Jan. 23, 1975. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Dec. 15, 1983, effective April 12, 1984. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed March 17, 1994, effective Sept. 30, 1994. Amended: Filed June 10, 1998, effective Dec. 30, 1998.*

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993.*

4 CSR 10-2.020 Experience and Residency Requirements
(Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp. 1977. This version filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Feb. 6, 1975, effective Feb. 16, 1975. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.021 Temporary Certificates and Temporary Permits

PURPOSE: This rule clarifies the requirements of section 326.060, RSMo relating to the issuance of temporary certificates and temporary permits to certified public accountants from another state moving to Missouri to practice public accounting in Missouri.

(1) The board may issue a temporary certificate and temporary permit to a certified public accountant (C.P.A.) from another state who moves to Missouri to practice public accounting in Missouri in order that the C.P.A. may begin practice immediately in the state. Applicants for temporary certificates and temporary permits to practice shall submit the following information in a letter to the board:

(A) Their names, home and office addresses and telephone numbers;

(B) States in which they hold certificates, certificate numbers and dates the certificates were issued;

(C) A statement that these certificates have not been suspended or revoked and are currently in good standing;

(D) A statement that the applicants have at least two (2) years' experience in the practice of public accounting under the supervision of a C.P.A. holding a live permit to practice;

(E) A statement that the applicants have reviewed the statutes of Missouri and are of the opinion that they qualify for a certificate as a C.P.A. in this state; and

(F) A statement that they will file a complete application for a certificate as a C.P.A. and initial permit to practice within ninety (90) days.

(2) Upon receipt of this information, the president shall inform the applicant in writing that s/he has been issued a temporary certificate as a C.P.A. in Missouri and a temporary permit to practice effective for ninety (90) days subject to renewal by the board.

AUTHORITY: sections 326.110 and 326.170, RSMo 1994. Original rule filed Sept. 10, 1978, effective Jan. 13, 1979. Amended: Filed Jan. 23, 1986, effective June 28, 1986. Amended: Filed Sept. 20, 1994, effective April 30, 1995.*

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993 and 326.170, RSMo 1943, amended 1944, 1977, 1981.*

4 CSR 10-2.022 Provisional License to Practice

PURPOSE: This rule sets forth requirements for substantial equivalency and provisional licensure for certified public accountants from other states who want to practice public accounting in Missouri but are not relocating to this state as established by HB 567 of the 91st General Assembly.

(1) The board shall issue a provisional license to an applicant:

(A) Whose principal place of business is not in this state, and:

1. Who has a valid and unrestricted license to practice public accounting from any state whose licensing requirements are determined by the board to be substantially equivalent to the Missouri Accountancy Act; or

2. Who has a valid and unrestricted license to practice public accounting from any state and whose individual qualifications are substantially equivalent to the licensure requirements of sections 326.250 to 326.331, RSMo.

(B) Who notifies the board in writing of his/her intent to practice in Missouri.

(2) For any applicant who meets the requirements in section (1), the board shall charge a fee for each provisional license obtained; however, the board may waive this fee for all applicants from a state that does not require a similar fee for Missouri licensees practicing therein through substantial equivalency.

(3) The provisional license shall be effective for twelve (12) months from the date of issuance.

(4) To provide compilations, reviews and attest services, the holder of a provisional license must do so through a firm registered in this state.

(5) The holder of a provisional license shall be subject to the provisions of section 326.310, RSMo.

AUTHORITY: sections 326.256.1(9) and 326.283.1(1), RSMo Supp. 2002. Emergency rule filed Nov. 15, 2001, effective Nov. 25, 2001, expired May 23, 2002. Original rule filed Nov. 15, 2001, effective June 30, 2002. Amended: Filed Nov. 13, 2002, effective June 30, 2003.*

**Original authority: 326.256, RSMo 2001, amended 2002; and 326.283, RSMo 2001, amended 2002.*

4 CSR 10-2.030 Reciprocity

PURPOSE: This rule clarifies the requirements of the statutes as they pertain to the issuance of the certificate of certified public accountant to applicants from other states.

(1) Applicants who apply for a certificate as certified public accountants (C.P.A.s) by reciprocity under section 326.060.7, RSMo shall submit a nonrefundable fee as established in 4 CSR 10-2.160 with their application.

(2) Applicants who apply for a certificate as C.P.A.s under section 326.060.2, RSMo who have satisfactorily completed all parts of the exam in another state shall submit a nonrefundable fee as established in 4 CSR 10-2.160 with their application.

(3) All employees, representatives or agents practicing public accounting in Missouri and all Missouri resident partners, members, managers or shareholders who hold certificates issued by other states are required to apply for Missouri certificates by reciprocity and obtain live permits to practice from the board.

AUTHORITY: section 326.110, RSMo 1994.*
Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Oct. 13, 1993, effective May 9, 1994.

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993.*



MISSOURI STATE BOARD OF ACCOUNTANCY
AUTHORIZATION FOR INTERSTATE EXCHANGE OF
EXAMINATION AND LICENSURE INFORMATION

P.O. BOX 613
JEFFERSON CITY, MISSOURI 65102

INSTRUCTIONS

THIS FORM IS ESSENTIAL TO THE APPLICATION YOU ARE FILING WITH THIS BOARD. BEFORE YOUR APPLICATION WILL BE CONSIDERED FOR APPROVAL, CERTAIN INFORMATION MUST BE VERIFIED BY THE BOARD OF ACCOUNTANCY WHERE YOUR EXAMINATION CREDITS AND/OR CERTIFICATE AND LICENSE STATUS WERE ESTABLISHED. PLEASE COMPLETE THE INITIAL PORTION OF THIS FORM AND FORWARD TO THAT BOARD OF ACCOUNTANCY WHERE CREDITS AND/OR STATUS WERE ESTABLISHED. THAT BOARD, IN TURN, WILL COMPLETE THE REMAINDER OF THIS FORM (SECTIONS A-D) AND RETURN IT TO THIS AGENCY. (YOU ARE ADVISED TO CHECK WITH THAT BOARD BEFORE FORWARDING THIS FORM TO DETERMINE IF THERE ARE ADDITIONAL REQUIREMENTS AND/OR FEES CHARGED BEFORE SUCH INFORMATION WILL BE RELEASED.)

APPLICANT COMPLETE THIS SECTION ONLY PLEASE TYPE OR PRINT LEGIBLY

MR. MS. MRS. NAME LAST FIRST MIDDLE MAIDEN

CURRENT MAILING ADDRESS STREET OR P.O. BOX CITY STATE ZIP CODE

TELEPHONE (DURING NORMAL BUSINESS HOURS) DATE OF BIRTH (MONTH DAY YEAR) SOCIAL SECURITY NUMBER CERTIFICATE NUMBER (IF APPLICABLE)

I HEREBY REQUEST AND AUTHORIZE THE BOARD OF ACCOUNTANCY TO PROVIDE ANY AND ALL PERTINENT INFORMATION REQUESTED IN THIS FORM TO THE MISSOURI STATE BOARD OF ACCOUNTANCY TO COMPLETE AN APPLICATION FILED WITH THAT AGENCY. I AGREE THAT THE STATE BOARD MAY CONFIRM THE GRADES ISSUED TO ME BY THE ADVISORY GRADING SERVICE OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

APPLICANT SIGNATURE DATE SIGNED

DO NOT WRITE BELOW THIS LINE SECTIONS A THRU D ARE TO BE COMPLETED BY THE STATE BOARD OF ACCOUNTANCY ONLY

SECTION A: VERIFICATION OF EXAMINATION CREDITS

THE FOLLOWING ARE GRADES AWARDED ON THE UNIFORM CPA EXAMINATION(S) FOR THE APPLICANT NAMED ABOVE, AS REPORTED BY THE AICPA ADVISORY GRADING SERVICE AND APPROVED UNCHANGED BY THIS BOARD. (PLEASE USE SECTION (D) OF THIS FORM TO EXPLAIN IF ANY OF THE GRADES WERE CHANGED; IF AN EXAM OTHER THAN THE UNIFORM CPA EXAM WAS USED; OR IF THERE IS ANY REASON WHY THE GRADES SHOULD NOT BE ACCEPTED). (IF SEPARATE SHEET IS ATTACHED, PLEASE AFFIX OFFICIAL SIGNATURE AND BOARD SEAL).

PLEASE LIST ALL GRADES, INCLUDING FAILING GRADES, RECORDED FOR APPLICANT

Table with columns: DATE OF EXAMINATION, AICPA I.D. NUMBER, AUDITING, LAW, THEORY, PRACTICE

1. WAS APPLICANT EVER DENIED ADMISSION TO THE EXAM? (IF YES, PLEASE USE SECTION D OF THIS FORM TO EXPLAIN)
2. IF THE APPLICANT HAS NOT COMPLETED THE CPA EXAM, ARE THERE ANY RESTRICTIONS PREVENTING HIM/HER FROM SITTING IN YOUR STATE? (USE SECTION D TO EXPLAIN)
3. NUMBER OF SUBJECTS WITH WHICH CANDIDATE IS CREDITED, IF ANY
4. DATE CREDITS/OR GRADES EXPIRE, IF ANY

MO 419-0881 (7-85)

SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS

CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT

| | | | | | |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------|-----|------|---------------------------------------------------------------------------------------|
| TYPE APPLICANT HOLDS <input type="checkbox"/> ORIGINAL <input type="checkbox"/> RECIPROCAL | CPA CERTIFICATE NUMBER | CERTIFICATE DATE | | | THIS CERTIFICATE IS IN GOOD STANDING UNLESS OTHERWISE NOTED IN SECTION D OF THIS FORM |
| | | MONTH | DAY | YEAR | |
| ETHICS EXAM COMPLETED? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A | EXAM PREPARED AND GRADED BY <input type="checkbox"/> BOARD <input type="checkbox"/> AICPA <input type="checkbox"/> OTHER | DATE OF EXAM | | | EXAM GRADE |
| | | MONTH | DAY | YEAR | |

LICENSE/PERMIT TO PRACTICE PUBLIC ACCOUNTING

1. IF LICENSING IS THE RESPONSIBILITY OF ANOTHER AGENCY, PLEASE FORWARD AND REQUEST COMPLETION OF APPLICABLE SECTION

2. THE APPLICANT HOLDS A LICENSE/PERMIT FROM THIS BOARD FOR THE PERIOD ENDING

| | | |
|-------|-----|------|
| MONTH | DAY | YEAR |
| | | |

AND IS CURRENTLY IN GOOD STANDING IN THIS STATE. (PLEASE NOTE ANY EXCEPTIONS TO THE ABOVE STATEMENTS IN SECTION D OF THIS FORM.)

3. IF APPLICANT DOES NOT HOLD A LICENSE FROM YOUR BOARD, PLEASE INDICATE THE REQUIREMENTS TO BE MET FOR ISSUANCE OR REINSTATEMENT:

| | | |
|----------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------|
| <input type="checkbox"/> LICENSE/PERMIT NOT REQUIRED | <input type="checkbox"/> COMPLETE ACCEPTABLE ACCOUNTING/ AUDITING EXPERIENCE | <input type="checkbox"/> OTHER (PLEASE SPECIFY) |
| <input type="checkbox"/> PAY APPROPRIATE FEES AND/OR POST BOND | <input type="checkbox"/> COMPLETE CONTINUING EDUCATION REQUIREMENTS | |

4. HAS YOUR BOARD EVER TAKEN ANY DISCIPLINARY ACTION AGAINST THE APPLICANT'S LICENSE/PERMIT? (IF YES, PROVIDE DETAILS IN SECTION D BELOW) YES NO

SECTION C: ADDITIONAL INFORMATION REQUESTED

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED

(OFFICIAL SEAL AND SIGNATURE MUST BE AFFIXED TO ATTACHED SHEETS IF NEEDED TO RESPOND TO THIS INQUIRY)

| | | | |
|---------------------|-------------------------------------------------------------------------|------|--------------|
| OFFICIAL BOARD SEAL | THE INFORMATION PROVIDED HEREIN IS CORRECT TO THE BEST OF MY KNOWLEDGE. | | BOARD/AGENCY |
| | OFFICIAL SIGNATURE | | |
| | TITLE | DATE | |
| | SECOND OFFICIAL SIGNATURE (IF NECESSARY) | | |
| TITLE | | DATE | |

4 CSR 10-2.040 Taking the Examination
 (Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.041 Eligibility Requirements for the C.P.A. Examination

PURPOSE: This rule determines the eligibility requirements an applicant shall meet in order to qualify to sit for the certified public accountant examination as a Missouri candidate.

(1) The applicant must comply with subsection 326.060.1(1), (2) and (3), RSMo and either—

(A) If s/he applies for the initial examination prior to June 30, 1999, hold a baccalaureate or higher degree conferred by an accredited college or university recognized by the board with a concentration or major in accounting or substantially the equivalent of a concentration in accounting as described in subsection (2)(A) or (B) of this rule; or

(B) If s/he applies for the initial examination on or after June 30, 1999, have at least one hundred fifty (150) semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university recognized by the board with a concentration or major in accounting or substantially the equivalent of a concentration in accounting as described in subsection (2)(C) of this rule.

(2) The equivalent of a concentration in accounting shall be determined in the following manner:

(A) For candidates who sat for the examination for the first time prior to May 1996, thirty-six (36) semester hours or fifty-four (54) quarter hours of accounting and other related courses are required. At least eighteen (18) semester hours or twenty-seven (27) quarter hours shall be accounting courses with at least one (1) course in auditing. The remaining eighteen (18) semester hours or twenty-seven (27) quarter hours shall be in accounting or other areas of business administration such as business law, tax, statistics, economics, finance, marketing, management, data processing and business communications. These courses shall be taken at an accredited college or university recognized by the board.

(B) For candidates who sat for the examination for the first time during or after May

1996, and whose initial applications for the examination were postmarked prior to June 30, 1999, the requirements in subsection (2)(A) shall continue in effect except that principles of accounting (or introductory accounting) courses will not be credited toward the required number of hours of accounting courses, but may be credited toward the other related courses.

(C) For candidates whose applications for the initial examination were postmarked on or after June 30, 1999, the concentration or major in accounting, or the equivalent of a concentration in accounting shall be sixty (60) semester hours or ninety (90) quarter hours of accounting and other related courses. At least twenty-seven (27) semester hours or forty (40) quarter hours shall be accounting courses with at least one (1) course in auditing and at least eighteen (18) semester hours or twenty-seven (27) quarter hours of accounting courses taken at the upper division level. Principles of accounting (or introductory accounting) courses will not be credited toward the required number of hours of accounting courses, but may be credited toward the other related courses. For the purposes of this rule “upper division level” courses shall mean courses taken beyond the elementary level. The remaining thirty-three (33) semester hours or fifty (50) quarter hours shall be in accounting or other areas of business administration such as business law, statistics, economics, finance, marketing, management, data processing and business communications. These courses shall be taken at an accredited college or university recognized by the board.

(3) An applicant for the examination whose initial application to Missouri is postmarked on or after June 30, 1999, who meets the qualifications in subsections 326.060.1(1), (2) and (3), RSMo—

(A) Who sat for the examination in another jurisdiction prior to June 30, 1999, or whose original application for the examination was postmarked to the other jurisdiction prior to June 30, 1999, if s/he meets the standard in subsections (1)(A) and (2)(A) or (B) of this rule, then examination credit will be granted in accordance with the provisions of section 326.060, RSMo and rule 4 CSR 10-2.140 just as though the candidate had been approved and had sat in Missouri and s/he will be approved to sit as a Missouri candidate; or

(B) Whose original application for the examination was postmarked to another jurisdiction on or after June 30, 1999 or, if the postmark date is not available, who first sat for the examination in the other jurisdiction

after June 30, 1999, if s/he meets the standard in subsections (1)(B) and (2)(C) of this rule, then examination credit will be granted in accordance with the provisions of section 326.060, RSMo and rule 4 CSR 10-2.140 just as though the candidate had been approved and had sat in Missouri and s/he will be approved to sit as a Missouri candidate.

(4) Once an applicant has qualified under sections (1) and (2) of this rule and been approved by the board as a Missouri candidate for the examination, and as long as s/he continues to meet the requirement of subsection 326.060.1(3), RSMo and has not committed an act or acts which would be cause to deny an application under section 326.130, RSMo, s/he will be considered qualified for subsequent examinations.

(5) An applicant who satisfies the requirements of section 326.060.1(1), (2) and (3), RSMo shall be eligible to take the examination if the applicant reasonably expects to satisfy the educational requirements of section 326.060.1(4), RSMo within sixty (60) days after the examination. No certificate shall be issued or credit for the examination issued unless the educational requirement is, in fact, met within the sixty (60)-day period.

(6) Any university or college accredited by the Middle States Association of Colleges and Schools, New England Association of Schools and Colleges, North Central Association of Colleges and Schools, Northwest Association of Schools and Colleges, Southern Association of Colleges and Schools or Western Association of Schools and Colleges is recognized by the board and will satisfy the requirements of section 326.060.1, RSMo and this rule.

(7) To satisfy the requirements of this rule, employment in Missouri need not be in public accounting.

AUTHORITY: section 326.280.1(4), RSMo, Supp. 2001. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Sept. 6, 1983, effective Jan. 13, 1984. Amended: Filed Dec. 15, 1983, effective April 12, 1984. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Amended: Filed March 17, 1994, effective Sept. 30, 1994. Amended: Filed June 10, 1998, effective Dec. 30, 1998. Emergency amendment filed Nov. 15, 2001, effective Nov. 25, 2001, expired May 23, 2002. Amended: Filed Nov. 15, 2001, effective June 30, 2002.*

**Original authority: 326.280, RSMo 2001.*

4 CSR 10-2.042 Definition of a Resident of This State

PURPOSE: This rule defines the phrase “a resident of this state” as used in section 326.060, RSMo and rules 4 CSR 10-2.010 and 4 CSR 10-2.041.

(1) Individuals shall be considered to be residents of this state as specified in section 326.060, RSMo provided—

(A) The individual maintains a permanent place of residence in Missouri and actually resides in Missouri;

(B) A candidate for the certified public accountant (C.P.A.) examination is a permanent resident of Missouri but is attending college as a full-time student out-of-state;

(C) A candidate for the C.P.A. examination is a student at a Missouri college or university and has a Missouri address at the time of the examination;

(D) A candidate for the C.P.A. examination graduated from a Missouri college or university no more than six (6) months before his/her application for the next examination and had a Missouri address at the time of graduation; or

(E) The individual is a permanent resident of Missouri and is serving on active duty in the armed services or the individual is a permanent resident of Missouri and is the spouse of an individual serving on active duty in the armed services.

(2) A person who is employed full-time in another state and actually resides in another state shall not be considered a resident of Missouri as specified in section 326.060, RSMo even though s/he may own property in Missouri and vote in Missouri except where covered by subsection (1)(D) or (E) of this rule.

AUTHORITY: section 326.110, RSMo 1994. Original rule filed Sept. 12, 1984, effective Jan. 12, 1985.*

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993.*

4 CSR 10-2.050 Internal Revenue Agents (Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.051 Registration of Firms, Partnerships, Limited Liability Companies and Professional Corporations as Certified Public Accountants and Public Accountants

PURPOSE: This rule clarifies the requirements of sections 326.040 and 326.050, RSMo for registration of firms, partnerships, limited liability companies and professional corporations as certified public accountants and public accountants.

(1) Applications for approval of the registration of a firm, partnership, limited liability company or professional corporation and a permit to practice as required in sections 326.040 and 326.050, RSMo shall be filed with the board prior to the date the firm, partnership, limited liability company or professional corporation begins the practice of public accounting in this state.

(2) If a partner, member or shareholder is admitted or a partner, member or shareholder withdraws and there is a resulting change in the name of the firm, partnership, limited liability company or professional corporation, it shall be considered by the board as a new firm, partnership, limited liability company or professional corporation which must file applications for registration and a permit to practice.

(3) All out-of-state certified public accountant firms, partnerships, limited liability companies and professional corporations which regularly practice public accounting in this state must be registered with the board under section 326.040 or 326.050, RSMo and must obtain a permit to practice and all partners, members, shareholders and employees of these firms, partnerships, limited liability companies and professional corporations who regularly practice in this state must obtain a permit to practice issued under section 326.210, RSMo.

AUTHORITY: section 326.110, RSMo 1994. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed March 14, 1984, effective July 12, 1984. Amended: Filed Oct. 13, 1993, effective May 9, 1994.*

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993.*



STATE OF MISSOURI BOARD OF ACCOUNTANCY APPLICATION FOR REGISTRATION AND PERMIT - PARTNERSHIP

P.O. BOX 613 JEFFERSON CITY, MO 65102

INSTRUCTIONS

THIS FORM IS TO BE USED TO MAKE APPLICATION FOR REGISTRATION UNDER 326.040 RSMo AND PERMIT TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT PARTNERSHIP AND REGISTRATION OF PUBLIC ACCOUNTING OFFICE(S) OF THE PARTNERSHIP UNDER 326.055 RSMo.

- 1. Print or type all answers. Answer all questions. Attach additional pages if necessary.
2. Attach check in the amount of \$90 payable to Missouri State Board of Accountancy. A delinquent fee of \$25 per month or portion of a month is also charged for failure to obtain a permit timely. All fees are nonrefundable and cannot be applied to another application.

PART I - GENERAL INFORMATION

PARTNERSHIP NAME

DATE FIRM BEGAN OR EXPECTS TO BEGIN PRACTICE IN MISSOURI

- Attached is a separate sheet listing names and addresses of all out-of-state partners of the firm who are not listed in Part IV of this application.
Attached is a separate sheet listing any actions by state boards or federal agencies affecting the validity or good standing of the firm or of certificates held by partners of the firm.

PART II - MISSOURI OFFICES

LIST ALL OFFICES LOCATED IN THE STATE OF MISSOURI. USE ADDITIONAL PAGES IF NECESSARY.

OFFICE NUMBER 1

ADDRESS (STREET, CITY, STATE, ZIP CODE)

RESIDENT MANAGER'S NAME MISSOURI CERTIFICATE NUMBER OFFICE TELEPHONE NUMBER

NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:

NUMBER OF CPAs IN THE OFFICE AUDITS REVIEWS COMPILATIONS TAX OTHER

THIS OFFICE IS OPERATED ON A BASIS FULL-TIME PART-TIME

OFFICE NUMBER 2

ADDRESS (STREET, CITY, STATE, ZIP CODE)

RESIDENT MANAGER'S NAME MISSOURI CERTIFICATE NUMBER OFFICE TELEPHONE NUMBER

NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:

NUMBER OF CPAs IN THE OFFICE AUDITS REVIEWS COMPILATIONS TAX OTHER

THIS OFFICE IS OPERATED ON A BASIS FULL-TIME PART-TIME

OFFICE NUMBER 3

ADDRESS (STREET, CITY, STATE, ZIP CODE)

RESIDENT MANAGER'S NAME MISSOURI CERTIFICATE NUMBER OFFICE TELEPHONE NUMBER

NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:

NUMBER OF CPAs IN THE OFFICE AUDITS REVIEWS COMPILATIONS TAX OTHER

THIS OFFICE IS OPERATED ON A BASIS FULL-TIME PART-TIME

PART III - OUT-OF-STATE OFFICES

If your firm does not have an office in Missouri, list all offices outside the state of Missouri that are practicing as a firm within the state of Missouri. Attach additional pages if necessary.

| | | |
|-----------------------------------------|------------------------|--------------------|
| ADDRESS (STREET, CITY, STATE, ZIP CODE) | | TELEPHONE NUMBER |
| RESIDENT MANAGER'S NAME | STATE OF CERTIFICATION | CERTIFICATE NUMBER |

PART IV - PARTNERS

List all partners of the offices listed in Part II and all partners of offices listed in Part III who practice in Missouri. Attach additional page if necessary.

| PARTNER NAME | OFFICE LOCATION | MISSOURI CERT. NO. |
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AFFIDAVIT

I hereby declare that the firm has registered all offices of this firm which are practicing in the state of Missouri, or intend to practice in the state of Missouri.

I further declare that I have listed all partners of the firm who are practicing in the state of Missouri or who intend to practice in the state of Missouri.

I further declare that all partners of the firm engaged in the practice of public accounting in the United States are in good standing as certified public accountants in one or more states; and all employees and/or partners practicing in Missouri who are Missouri CPAs hold or have applied for current permits to practice, and all employees and/or partners practicing in Missouri who hold CPA certificates issued by another state have applied for Missouri CPA certificates by reciprocity and permits to practice.

I further declare that I am a partner of the firm and that all information and statements in or submitted as a part of this application are true, complete and correct to my best knowledge subject to the penalties of making a false affidavit or declaration.

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|---------------------------------------------|---------------------|------|
| MUST BE SIGNED IN PRESENCE OF NOTARY | APPLICANT SIGNATURE | DATE |
| | | |

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|---------------------------------------|----------------------------------------------|-------------------------------|
| NOTARY PUBLIC EMBOSSEER SEAL | STATE OF | COUNTY (OR CITY OF ST. LOUIS) |
| | SUBSCRIBED AND SWORN BEFORE ME, THIS | |
| | DAY OF | 19 |
| | USE RUBBER STAMP IN CLEAR AREA BELOW. | |
| NOTARY PUBLIC SIGNATURE | MY COMMISSION EXPIRES | |
| NOTARY PUBLIC NAME (TYPED OR PRINTED) | | |

FOR BOARD USE ONLY

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| APPROVED | REJECTED | DATE | FEEs | REGISTRATION NUMBER |
|----------|----------|------|------|---------------------|

MO 419-0711 (3-92)



STATE OF MISSOURI BOARD OF ACCOUNTANCY APPLICATION FOR REGISTRATION AND PERMIT - PROFESSIONAL CORPORATION

P.O. BOX 613 JEFFERSON CITY, MO 65102

INSTRUCTIONS THIS FORM IS TO BE USED TO MAKE APPLICATION FOR REGISTRATION UNDER 326.050 RSMo AND PERMIT TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT PROFESSIONAL CORPORATION AND REGISTRATION OF PUBLIC ACCOUNTING OFFICE(S) OF THE CORPORATION UNDER 326.055 RSMo.

- 1. Print or type all answers. Answer all questions. Attach additional pages if necessary. 2. Attach check in the amount of \$90 payable to Missouri State Board of Accountancy. A delinquent fee of \$25 per month or portion of a month is also charged for failure to obtain a permit timely. All fees are nonrefundable and cannot be applied to another application.

PART I - GENERAL INFORMATION

CORPORATION NAME

Table with 3 columns: STATE OF INCORPORATION, DATE OF INCORPORATION, DATE CORPORATION BEGAN OR EXPECTS TO BEGIN PRACTICE IN MISSOURI

- Attached is a separate sheet listing names and addresses of all out-of-state shareholders of the corporation who are not listed in Part IV of this application. Attached is a separate sheet listing any actions by state boards or federal agencies affecting the validity or good standing of the corporation or of certificates held by shareholders of the corporation.

PART II - MISSOURI OFFICES

LIST ALL OFFICES LOCATED IN THE STATE OF MISSOURI. USE ADDITIONAL PAGES IF NECESSARY.

OFFICE NUMBER 1

ADDRESS (STREET, CITY, STATE, ZIP CODE)

Table with 3 columns: RESIDENT MANAGER'S NAME, MISSOURI CERTIFICATE NUMBER, OFFICE TELEPHONE NUMBER

NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:

Table with 6 columns: NUMBER OF CPAs IN THE OFFICE, AUDITS, REVIEWS, COMPILATIONS, TAX, OTHER

THIS OFFICE IS OPERATED ON A BASIS FULL-TIME PART-TIME

OFFICE NUMBER 2

ADDRESS (STREET, CITY, STATE, ZIP CODE)

Table with 3 columns: RESIDENT MANAGER'S NAME, MISSOURI CERTIFICATE NUMBER, OFFICE TELEPHONE NUMBER

NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:

Table with 6 columns: NUMBER OF CPAs IN THE OFFICE, AUDITS, REVIEWS, COMPILATIONS, TAX, OTHER

THIS OFFICE IS OPERATED ON A BASIS FULL-TIME PART-TIME

OFFICE NUMBER 3

ADDRESS (STREET, CITY, STATE, ZIP CODE)

Table with 3 columns: RESIDENT MANAGER'S NAME, MISSOURI CERTIFICATE NUMBER, OFFICE TELEPHONE NUMBER

NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:

Table with 6 columns: NUMBER OF CPAs IN THE OFFICE, AUDITS, REVIEWS, COMPILATIONS, TAX, OTHER

THIS OFFICE IS OPERATED ON A BASIS FULL-TIME PART-TIME

MG 419-0712 (3-92)

PART III - OUT-OF-STATE OFFICES

If your corporation does not have an office in Missouri, list all offices outside the state of Missouri that are practicing as a corporation within the state of Missouri. Attach additional pages if necessary.

| | | |
|-----------------------------------------|------------------------|--------------------|
| ADDRESS (STREET, CITY, STATE, ZIP CODE) | | TELEPHONE NUMBER |
| RESIDENT MANAGER'S NAME | STATE OF CERTIFICATION | CERTIFICATE NUMBER |

PART IV - SHAREHOLDERS

List all shareholders of the offices listed in Part II and all shareholders of offices listed in Part III who practice in Missouri. Attach additional page if necessary.

| SHAREHOLDER NAME | OFFICE HELD | OFFICE LOCATION | MISSOURI CERT. NO. |
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AFFIDAVIT

I hereby declare that the corporation has registered all offices of this corporation which are practicing in the state of Missouri, or intend to practice in the state of Missouri.

I further declare that I have listed all shareholders of the corporation who are practicing in the state of Missouri or who intend to practice in the state of Missouri.

I further declare that all shareholders of the corporation engaged in the practice of public accounting in the United States are in good standing as certified public accountants in one or more states; and all employees and/or shareholders practicing in Missouri who are Missouri CPAs hold or have applied for current permits to practice, and all employees and/or shareholders practicing in Missouri who hold CPA certificates issued by another state have applied for Missouri CPA certificates by reciprocity and permits to practice.

I further declare that I am a shareholder and officer of the corporation and that all information and statements in or submitted as a part of this application are true, complete and correct to my best knowledge subject to the penalties of making a false affidavit or declaration.

| | | |
|---------------------------------------------|---------------------|------|
| MUST BE SIGNED IN PRESENCE OF NOTARY | APPLICANT SIGNATURE | DATE |
| | | |

| | | |
|---------------------------------------|----------------------------------------------|-------------------------------|
| NOTARY PUBLIC EMBOSSEER SEAL | STATE OF | COUNTY (OR CITY OF ST. LOUIS) |
| | SUBSCRIBED AND SWORN BEFORE ME, THIS | |
| | DAY OF | 19 |
| | USE RUBBER STAMP IN CLEAR AREA BELOW. | |
| NOTARY PUBLIC SIGNATURE | MY COMMISSION EXPIRES | |
| NOTARY PUBLIC NAME (TYPED OR PRINTED) | | |

FOR BOARD USE ONLY

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| APPROVED | REJECTED | DATE | FEES | REGISTRATION NUMBER |
|----------|----------|------|------|---------------------|

MO 419-0712 (3-92)

4 CSR 10-2.060 Acceptable Firm Names
(Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.061 Requirements for an Initial Permit to Practice

PURPOSE: This rule sets forth the type of work experience that is required for a certified public accountant to obtain or receive an initial permit to practice in Missouri and the supervision that must be provided to the applicant for that experience to be acceptable.

(1) Except as provided in sections (2) and (3) of this rule, the two (2)-year public accounting experience requirement for a permit provided by section 326.210.1(1), RSMo shall consist solely of experience gained in the performance of activities generally performed by certified public accountants (C.P.A.s) including, but not limited to, financial audits, reviews, compilations, management audits, operational audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services, under the level of supervision set forth in section (5) of this rule.

(2) The provisions of sections (1) and (3) of this rule notwithstanding, the board shall accept as fulfillment of the experience requirement provided for by section 326.210.1(1) RSMo—

(A) Two (2) years' experience gained by an applicant while employed full-time by the Missouri state auditor, Missouri state treasurer, Missouri secretary of state or any department created by Article IV of the *Constitution of Missouri* or any governmental unit transferred to a state department by a type III transfer under the Omnibus Reorganization Act of 1974 or an appropriation committee of the Missouri general assembly, provided that the elected state office holder, department director, transferred governmental unit head or appropriations staff director or the equivalent, as the case may be, holds a certificate and live permit from this or another state as a C.P.A. and provided the level of supervision required by section (5) of this rule and the applicant's experience is gained in an agency which complies with the requirements set forth in 4 CSR 10-2.112; and

(B) Two (2) years' experience gained by an applicant while employed full-time by a federal audit agency or in the office of an inspector general in an occupational code of 510, 511, 512 or the equivalent, provided the applicant's supervisor is a grade GM-15 or above and holds a certificate and permit from this or another state as a C.P.A. and provides the level of supervision required by section (5) of this rule and the applicant's experience is gained in an agency which complies with the requirements set forth in 4 CSR 10-2.112.

(3) Except as provided in subsections (2)(A) and (B) of this rule, the four (4)-year governmental accounting experience requirement for a permit provided by section 326.210.1(3), RSMo shall consist solely of experience gained in the performance of the activities generally performed in governmental accounting, budgeting or auditing, including auditing of tax returns, as a state employee of Missouri, a political subdivision of this state or of the United States government, when the previously mentioned activities have been performed under the level of supervision set forth in section (5) of this rule and when the applicant's experience is gained in an office or unit which complies with the requirements set forth in 4 CSR 10-2.112.

(4) The four (4) years' experience requirement provided for by section 326.210.1(4), RSMo shall consist of experience gained in the performance of activities as an accountant for a corporation, partnership or other business entity. These activities shall include, but not be limited to, general accounting, internal audits, operational audits, tax advisory services and tax return preparation, which must have been performed as an employee in a department, division or unit of a nongovernmental business entity under the level of supervision as set forth in section (5) of this rule. The department, division or unit must have, as principal functions within the corporation, partnership or other business entity, those functions commonly associated with accountants, other financial or fiscal officers, or both, as described in this rule.

(5) Supervision as used in section 326.210, RSMo shall mean personal supervision provided by a C.P.A. holding a live permit to practice from this or another state who is involved in directing the efforts of the applicant. Elements of supervision shall include planning, administration, instruction of assistants, keeping informed of significant problems encountered and reviewing the work performed.

(6) The two (2)-year experience requirement for a permit provided by section 326.210.1(2), RSMo shall consist of experience gained in the full-time, legal practice of public accounting in another state as a C.P.A. while holding a live permit in the other state. The experience shall consist solely of the performance of activities generally performed by C.P.A.s including, but not limited to, financial audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services.

(7) The two (2)-year public accounting experience requirement for a permit to practice may be fulfilled by a part-time employment with two thousand (2,000) hours of part-time work considered to be equivalent to one (1) year of full-time employment. The board will not accept more than forty (40) hours of part-time work in any week. Each applicant who relies on experience gained through part-time work shall file with the board a schedule listing the number of hours worked each week. The schedule shall be signed by a C.P.A. who is the applicant's employer or supervisor.

(8) An internal revenue agent applying for a permit to practice may fulfill the experience requirement by obtaining one (1) year of public accounting experience as set forth in this rule, provided the applicant has at least four (4) years' experience as an employee of the federal government as an internal revenue agent in the Internal Revenue Service (IRS), of which at least two (2) years is certified by a district director of IRS as having been of field agent experience at the journeyman level, grade GS-512-11 or above, as specified in the United States Civil Service Commission's qualification standard as of December 1, 1975.

(9) Periods of experience qualifying under subsections 326.210.1(1), (2), (3) and (4), RSMo may be combined to meet the requirements of section 326.210.1, RSMo as long as the total time credited is equal to or greater than the higher of the required times in the subsections that apply to the definition of the type of experience. Experience under the provisions of section 326.210.1(3), RSMo relating to internal revenue agents shall not be combined with any other experience under this rule.

(10) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall

remain in full force and effect unless otherwise determined by a court of competent jurisdiction.

(11) On or after August 28, 2001 the board shall require as a condition for licensure, the verification of experience as provided for by section 326.280.1(6), RSMo. A licensee from this or another state shall verify on a form provided by the board:

(A) The applicant has one (1) year of experience consisting of full-time employment that is no less than one (1) year and no fewer than two thousand (2,000) hours or in the case of part-time employment, experience that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services as described in 326.280.1(6), RSMo; and

(B) The applicant has acceptable experience, which may include employment in industry, government, academia or public practice. The board may look at such factors as the complexity and diversity of the work as set forth in the experience verification section of the initial application form.

(12) In accordance with 326.289.4(3), RSMo any individual licensee who was initially licensed on or after August 28, 2001, and who is responsible for supervising attest services or signs or authorizes someone to sign attestation reports on behalf of a firm, shall have an additional year of experience, which includes attest services, consisting of full-time employment that is no less than one (1) year and no fewer than two thousand (2,000) hours or in the case of part-time employment, experience that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services. The experience shall be under the supervision of a licensee from this or another state. The experience shall consist of either:

(A) Practicing public accounting in a registered accounting firm; or

(B) Practicing as an auditor, employed by a local, state, or federal government entity, devoted principally to the comprehensive application of generally accepted accounting principles or generally accepted government auditing standards to diversified field examinations.

(13) In accordance with 326.289.4(3), RSMo any licensee who was initially licensed on or after August 28, 2001, and who is responsible for supervising, or signs or authorizes someone to sign review or compilation

reports shall have a year of experience consisting of full-time employment that is no less than one (1) year and no fewer than two thousand hours or in the case of part-time employment, experience that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services as described in 326.280.1(6), RSMo. Acceptable experience shall include employment in industry, government, academia or public practice.

(14) Evidence of Applicant's Experience.

(A) Any licensee who has been requested by an applicant to submit to the board evidence of the applicant's experience and has refused to do so shall, upon request by the board, explain in writing or in person the basis for such refusal.

(B) The board may require any licensee who has furnished evidence of an applicant's experience to substantiate the information.

(C) Any applicant may be required to appear before the board to supplement or verify evidence of experience.

(D) The board may inspect documentation relating to an applicant's claimed experience.

AUTHORITY: sections 326.280.1(6) and 326.289.4(3), RSMo Supp. 2001. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Sept. 6, 1983, effective Jan. 13, 1984. Amended: Filed Sept. 3, 1986, effective Feb. 28, 1987. Amended: Filed July 19, 1993, effective Jan. 31, 1994. Amended: Filed Nov. 13, 1996, effective June 30, 1997. Emergency amendment filed Nov. 15, 2001, effective Nov. 25, 2001, expired May 23, 2002. Amended: Filed Nov. 15, 2001, effective June 30, 2002.*

**Original authority: 326.280, RSMo 2001; and 326.289, RSMo 2001.*

4 CSR 10-2.062 Evidence of Work Experience Required for an Initial Permit to Practice

PURPOSE: This rule sets forth the evidence of experience required from applicants for an initial permit to practice.

(1) Each applicant for an initial permit, as required by section 326.210, RSMo and 4 CSR 10-2.061, shall submit a completed application made under oath or affirmation on a form provided by the board, together with all required fees.

(2) Each applicant shall provide the board with a statement from the applicant's employer or direct supervisor, as that term is defined in 4 CSR 10-2.061(5), made under oath or affirmation on forms provided by the board, attesting to the applicant's work experience and the applicant's compliance with 4 CSR 10-2.061.

(3) Each applicant applying for an initial permit as provided in section 326.210.1(2), RSMo shall provide a statement, on forms provided by the board, made under oath or affirmation attesting to the applicant's work experience and compliance with 4 CSR 10-2.061 together with verification that the applicant was engaged in the legal practice of public accounting in another state as a certified public accountant while holding a live permit to practice from that state.

(4) Any applicant may be required to appear before the board or its representative to supplement or verify evidence of experience in writing, by exhibit, in person or by a combination of any of these.

(5) Any licensee, governmental agency or unit, or corporation, partnership or other business entity who has furnished evidence of an applicant's experience to the board, upon request by the board, shall supplement or provide evidence of the applicant's experience in writing, by exhibit, in person or by a combination of any of these. The board may require inspection by the board or its representative of documentation relating to an applicant's claimed experience. The inspection, at the option of the board, may be made at the board's offices or other places as the board may designate. A licensee, governmental agency or unit, or corporation, partnership or other business entity who has custody of the documentation shall produce it upon request.

(6) Any licensee or governmental agency or unit, or corporation, partnership or other business entity who has been requested by an applicant to submit to the board evidence of the applicant's experience and has refused to do so, upon request by the board, shall explain in writing or person the basis for the refusal.

(7) Issuance of a permit to practice shall be made after the application has been approved by the board and the applicant has paid all required fees and penalties.

(8) If an application for an initial permit is not received by the board within sixty (60)



days after the applicant qualified for the permit, the applicant will be required to pay the permit fee plus a delinquent fee in accordance with 4 CSR 10-2.160(1)(J).

(9) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect unless otherwise determined by a court of competent jurisdiction.

AUTHORITY: sections 326.110, RSMo Supp. 1996 and 326.170, RSMo 1994. Original rule filed Sept. 3, 1986, effective Feb. 28, 1987. Amended: Filed July 19, 1993, effective Jan. 31, 1994. Amended: Filed Dec. 16, 1996, effective June 30, 1997.*

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993, 1995 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*



MISSOURI STATE BOARD OF ACCOUNTANCY

P.O. BOX 613 3605 MISSOURI BLVD. JEFFERSON CITY, MISSOURI 65102

APPLICATION FOR A CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT BY WAIVER OF EXAMINATION

INSTRUCTIONS

1. Print or **type** all answers. Answer all questions.
2. All fees are nonrefundable and cannot be applied to another application.
3. In order to qualify for a Missouri CPA certificate you must pass the AICPA examination on "Ethics for Certified Public Accountants" or provide evidence that you have passed an ethics exam administered by another state.
4. **ENCLOSE THE FOLLOWING:**
 - (a) Check payable to Missouri State Board of Accountancy.
 - (b) Certified copy (copies) of college transcript(s).
 - (c) A recent photograph size 2" x 2" (head & shoulders only). Attach the photo to your application in the space provided.

I hereby apply for a certificate as a certified public accountant by waiver of examination and provide the following facts to establish my qualifications as required by Chapter 326 RSMo and the Board's rules and regulations:

| | | | | |
|-------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------|
| 1. FULL NAME | | | | |
| | FIRST | MIDDLE | LAST | |
| 2. NAME TO APPEAR ON CPA CERTIFICATE | | | | |
| 3. RESIDENCE ADDRESS | | | | |
| | STREET & APT. NO. | CITY | STATE | ZIP CODE |
| 4. NAME OF EMPLOYER | | | | |
| 5. BUSINESS ADDRESS | | | | |
| | STREET | CITY | STATE | ZIP CODE |
| 6. TELEPHONE NUMBERS | | | 7. SOCIAL SECURITY NUMBER | |
| RESIDENCE | | BUSINESS | | |
| 8. DATE OF BIRTH | | 9. PLACE OF BIRTH | | |
| 10. HAVE YOU EVER BEEN KNOWN BY A NAME OTHER THAN THE ONE SHOWN ON THIS APPLICATION? | | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| IF YES, GIVE THE NAME | | <input type="text" value="NAME"/> | | |
| 11. ARE YOU A RESIDENT OF MISSOURI? | | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| 12. DO YOU HAVE A PLACE OF BUSINESS IN MISSOURI OR, AS AN EMPLOYEE, ARE YOU REGULARLY EMPLOYED IN MISSOURI? | | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| 13. IF YOU DO NOT LIVE OR WORK IN MISSOURI, DO YOU HAVE CLIENTS IN MISSOURI? | | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| 14. ARE YOU PRACTICING OR DO YOU INTEND TO PRACTICE PUBLIC ACCOUNTING IN MISSOURI? | | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| IF YES, ON A | | <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS. | | |

| TO BE COMPLETED BY APPLICANT | APPLICANT PHOTOGRAPH | FOR BOARD USE ONLY |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------|
| <input type="checkbox"/> RECIPROCITY FEE \$ 150 <input type="checkbox"/> TRANSFER-OF-CREDIT FEE \$ 150 <input type="checkbox"/> CERTIFICATE FEE \$ 25 <p style="text-align: center;">TOTAL FEE \$ 175</p> <p style="font-size: small;">INFORMATION REGARDING YOUR SOCIAL SECURITY NUMBER IS REQUESTED ON A VOLUNTARY BASIS. IT WILL BE USED BY THE BOARD ONLY FOR IDENTIFICATION PURPOSES.</p> | ATTACH ONE 2" x 2" PHOTOGRAPH IN THIS SPACE | |

MO 419-0706 (1-92)



15. (For applicants applying by reciprocity)

a. I hold CPA certificate number _____ dated _____ issued by the state of _____ as a result of having passed the Uniform CPA examination. The state board issuing your original certificate must verify the following information to The Missouri State Board of Accountancy: Your certificate number and date of issuance; verification that the certificate is valid and in good standing; the date(s) you sat for the exam and your I.D. number(s) and grades for each sitting. If you passed an ethics exam, the verification must include the date of the exam and grade received.

b. I also hold a CPA certificate by reciprocity in the following states:

State _____ Certificate No. _____ dated _____
State _____ Certificate No. _____ dated _____
State _____ Certificate No. _____ dated _____
State _____ Certificate No. _____ dated _____

Each state listed above must send a verification to this board verifying that your certificate is valid and in good standing.

16. (For applicants applying by transfer-of-credit who do not hold a CPA certificate in another state)

Complete and sign the following statement and ask the other state board to send a verification to the Missouri State Board of Accountancy giving the date(s) of the exam, your I.D. Number(s), and the grades received at each sitting. If you passed an ethics exam, the verification must include the date of the exam and grade received.

I, _____ (signature), was not a resident of Missouri, had no place of business in Missouri or, as an employee, was not regularly employed in Missouri on the date(s) when I took the examination given by the State of _____.

17. Educational Qualifications:

List all colleges and/or universities attended. Enclose CERTIFIED transcripts from all schools or have the registrar mail the certified transcript directly to the Board.

Table with 5 columns: NAME OF SCHOOL, LOCATION, DATES ATTENDED, DEGREE, DATE RECEIVED

List your accounting and business related courses: (attach additional page if necessary)

Table with 6 columns: COURSE NO., NAME, SEM/QTR HOURS, COURSE, NAME, SEM/QTR HOURS



20. I submit answers to the following questions: (For any "Yes" answers, submit details.)

- a. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? YES NO
- b. If you hold (or have ever held) a certificate as a CPA or public accountant of any other state or political subdivision of the U.S., has it or you ever been disciplined or otherwise restricted? YES NO
 If Yes, what state and when? ▶ _____
- c. Have you ever been enrolled to practice before the U.S. Treasury Department or any governmental body or agency? YES NO
 If yes, has such right to practice ever been disciplined or otherwise restricted? YES NO
- d. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country? YES NO
- e. Have you ever violated the rules and standards of professional conduct governing the practice of public accounting? YES NO

I will furnish any additional information requested by the Missouri State Board of Accountancy and give the Board permission to verify all statements made in connection with this application, or to make such other investigations as the Board deems necessary.

AFFIDAVIT

ALL STATEMENTS CONTAINED IN THIS APPLICATION ARE MADE UNDER OATH OR AFFIRMATION AND ALL REPRESENTATIONS ARE TRUE AND CORRECT TO MY BEST KNOWLEDGE AND BELIEF SUBJECT TO PENALTIES OF MAKING A FALSE AFFIDAVIT OR DECLARATION.

MUST BE SIGNED IN PRESENCE OF NOTARY ▶

SIGNATURE OF APPLICANT

DATE

NOTARY INFORMATION

STATE OF

COUNTY OR CITY OF

APPLICANT NAME

(NOTARY SEAL)

known to me to be the person described in this application, personally appeared before me and after being duly sworn signed this application and declared that all statements contained in this application are made under oath or affirmation and all representations are true and correct to the best knowledge and belief of the applicant signing the application subject to the penalties of making a false affidavit or declaration.

SWORN TO AND SUBSCRIBED BEFORE ME THIS

DAY OF

, 19

MY COMMISSION EXPIRES

NOTARY PUBLIC



MISSOURI STATE BOARD
OF ACCOUNTANCY

P.O. BOX 613
JEFFERSON CITY, MO 65102

APPLICATION FOR INITIAL PERMIT TO PRACTICE PUBLIC ACCOUNTING

INSTRUCTIONS

1. Print or type all answers. Answer all questions.
2. Submit the following:
 - a. Certification of Experience
 - b. Check payable to Missouri State Board of Accountancy
 - (1) For applicants applying for their initial permit, the fee is pro-rated during the remainder of the licensing period at the rate of \$6.00 for each month or portion of a month for which the permit is required. The licensing period is October 1 to September 30.
 - (2) If your application is not received by the Board within 60 days from the date you qualified for the permit, you must pay the permit fee plus a delinquent fee.

I have read Chapter 326 RSMo and the Board's regulations and hereby apply for a permit to practice public accounting and provide the following facts to establish my qualifications:

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------|-----------------------|
| FULL NAME | | | |
| RESIDENCE ADDRESS (STREET & APT. NO., CITY, STATE, ZIP CODE) | | | |
| NAME OF EMPLOYER OR BUSINESS AFFILIATION | | | |
| BUSINESS ADDRESS (STREET, CITY, STATE, ZIP CODE) | | | |
| TELEPHONE NO. ▶ | RESIDENCE | BUSINESS | SOCIAL SECURITY NO. * |
| MISSOURI C.P.A. CERTIFICATE NUMBER ▶ | | | DATED |
| IF YOU HAVE APPLIED FOR A MISSOURI CERTIFICATE, INDICATE THAT YOUR CERTIFICATE IS PENDING | | | |
| HAVE YOU EVER BEEN KNOWN BY A NAME OTHER THAN THE ONE SHOWN ON THIS APPLICATION? <input type="checkbox"/> YES <input type="checkbox"/> NO | | | |
| IF YES, LIST ▶ | OTHER NAME(S) | | |
| ARE YOU PRACTICING OR DO YOU INTEND TO PRACTICE PUBLIC ACCOUNTING IN MISSOURI? <input type="checkbox"/> YES <input type="checkbox"/> NO | | | |
| IF YES, ON A <input type="checkbox"/> FULL-TIME | | <input type="checkbox"/> PART-TIME BASIS. | |
| <i>*Information regarding your social security number is requested on a voluntary basis. It will be used by the Board only for identification purposes.</i> | | | |
| FOR BOARD USE ONLY | | | |
| APPROVED | REJECTED | DATE | FEES |
| MET EXP ON | BEGAN PRACT. IN MO | MO CERT. DATED (EXAM, RECIP., T/O/C) | |
| ORIG. CERT. DATED | FROM | AICPA ETHICS | FILE NO. |
| | PASSED ETHICS | | |

MO 419-0816 (11-91)

I have reviewed the experience requirements set forth in Section A of this application and hereby swear or affirm that I satisfy the following experience requirements for a permit to practice as required by section 326.210 RSMo and 4 CSR 10-2.061:

Two years experience in the practice of public accounting under the supervision of a licensed C.P.A.

Instructions: Submit a Certification of Experience form signed by the licensed C.P.A. who is the owner of the public accounting office or a partner or shareholder of the C.P.A. firm or corporation.

Two years experience under the supervision of a licensed C.P.A. as an employee of the State Auditor, State Treasurer or Secretary State of Missouri, a cabinet-level department of the State of Missouri, a Type III agency of the State of Missouri or an appropriation committee of the Missouri General Assembly. To satisfy this requirement, the elected state official or agency director must be a licensed C.P.A. and the office must be registered with the Board.

Instructions: Submit a Certification of Experience signed by the elected state official or agency director who is a licensed C.P.A. or by a licensed C.P.A. who is designated by the official or director as authorized to sign Certifications of Experience.

Two years experience as an employee of a federal audit agency or the office of an inspector general of the United States under the supervision of a licensed C.P.A., grade GM-15 or above. To satisfy this requirement, the supervisor must be a licensed C.P.A., grade GM-15 or higher, and the agency must be registered with the Board.

Instructions: Submit a Certification of Experience signed by the licensed C.P.A. (grade GM-15 or higher) who is your supervisor and who has been designated by the agency director to sign Certifications of Experience.

Four years experience in the practice of governmental accounting, budgeting, or auditing (including the auditing of tax returns) as an employee of the State of Missouri, a political subdivision of this state or the federal government. To satisfy this requirement, the experience must be under a licensed C.P.A. and the agency must be registered with the Board.

Instructions: Submit a Certification of Experience signed by the licensed C.P.A. who is your supervisor and who has been designated by the agency director to sign Certifications of Experience.

Two years of experience in the full-time, legal practice of public accounting in another state as a C.P.A. while holding a live permit from the other state.

Instructions: Submit an Affidavit of Qualifying Experience and a letter, under Board seal, from the other state verifying that you held a valid permit to practice public accounting for the period covered by the Affidavit.

One year of public accounting experience under the supervision of a licensed C.P.A. and four years experience as an Internal Revenue Agent with the U.S. Internal Revenue Service, with at least 2 years as a field agent, Grade GS-11 or above.

Instructions: Submit a Certification of Employment signed by a licensed C.P.A. who is the owner of the public accounting office or a partner or shareholder of the C.P.A. firm or corporation and a letter signed by a district director of the Internal Revenue Service verifying four years of I.R.S. experience.

LIST ALL QUALIFYING EXPERIENCE. ATTACH ADDITIONAL PAGES IF NECESSARY.

| PERIOD | | | | | | EMPLOYED | | NAME OF EMPLOYER OR FIRM | ADDRESS |
|--------|-----|-----|-----|-----|-----|------------------|------------------|--------------------------|---------|
| FROM | | | TO | | | FULL-TIME (✓) | PART-TIME (✓) | | |
| MO. | DAY | YR. | MO. | DAY | YR. | | | | |
| | | | | | | | | | |
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Answer the following questions: (For any "Yes" answers, submit details.)

a. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? YES NO

b. If you hold (or have ever held) a certificate as a CPA or public accountant of any other state or political subdivision of the U.S., has it or you ever been disciplined or otherwise restricted? YES NO

If Yes, what state and when? ▶ _____

c. Have you ever been enrolled to practice before the U.S. Treasury Department or any governmental body or agency? YES NO

If yes, has such right to practice ever been disciplined or otherwise restricted? YES NO

d. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, probation, suspension or revocation) or otherwise restricted by any agency of the federal government or by any foreign country? YES NO

e. Have you ever violated the rules and standards of professional conduct governing the practice of public accounting? YES NO

I will furnish any additional information requested by the Missouri State Board of Accountancy and give the Board permission to verify all statements made in connection with this application, or to make such other investigations as the Board deems necessary.

AFFIDAVIT

ALL STATEMENTS CONTAINED IN THIS APPLICATION ARE MADE UNDER OATH OR AFFIRMATION AND ALL REPRESENTATIONS ARE TRUE AND CORRECT TO MY BEST KNOWLEDGE AND BELIEF SUBJECT TO PENALTIES OF MAKING A FALSE AFFIDAVIT OR DECLARATION.

MUST BE SIGNED IN PRESENCE OF NOTARY ▶ SIGNATURE OF APPLICANT DATE

APPLICANT NAME known to me to be the person described in this application, personally appeared before me and after being duly sworn signed

this application and declared that all statements contained in this application are made under oath or affirmation and all representations are true and correct to the best knowledge and belief of the applicant signing the application subject to the penalties of making a false affidavit or declaration.

| | | |
|---------------------------------------|--------------------------------------|----------------------------------------------|
| NOTARY PUBLIC EMBOSSEY SEAL | STATE | COUNTY (OR CITY OF ST. LOUIS) |
| | SUBSCRIBED AND SWORN BEFORE ME, THIS | |
| | DAY OF | 19 |
| | NOTARY PUBLIC SIGNATURE | MY COMMISSION EXPIRES |
| NOTARY PUBLIC NAME (TYPED OR PRINTED) | | USE RUBBER STAMP IN CLEAR AREA BELOW. |

MO 419-0816 (11-91)

SECTION A - SUMMARY OF EXPERIENCE REQUIREMENTS

Two (2) years experience acceptable to the Board in the practice of public accounting under the supervision of a certified public accountant holding a live permit to practice issued by this or another state. The experience shall consist solely of experience gained in the performance of activities generally performed by CPAs, including but not limited to, financial audits, reviews, compilations, management audits, operational audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services and shall be under the level of supervision specified in 4 CSR 10-2.061.

Two (2) years experience gained while employed full time by the Missouri State Auditor, Missouri State Treasurer, Missouri Secretary of State, or any department created by Article IV of the Constitution of Missouri, or any governmental unit transferred to a department of the State of Missouri by a type III transfer under the Omnibus Reorganization Act of 1974 or any amendments thereto, or an appropriations committee of the Missouri General Assembly; provided the elected state office holder, department director, transferred governmental unit head or appropriations staff director or the equivalent, as the case may be, holds a C.P.A. certificate and permit issued by this or another state and provides the level of supervision set forth in 4 CSR 10-2.061 and the office is registered with the Board as required by 4 CSR 10-2.112.

Two (2) years experience gained while employed full time by a federal audit agency or in the office of an inspector general of the United States in an occupational code of 510, 511, 512 or the equivalent provided the applicant's supervisor is grade GM-15 or above, holds a CPA certificate and live permit from this or another state and provides the level of experience set forth in 4 CSR 10-2.061, and the office is registered with the Board as required by 4 CSR 10-2.112.

Four (4) years experience acceptable to the Board in the performance of activities generally performed in governmental accounting, budgeting or auditing, including the auditing of tax returns, as an employee of the state of Missouri, a political subdivision of this state or the United States government under the supervision of a CPA holding a live permit issued by this or another state, when the activities have been performed under the level of supervision set forth in 4 CSR 10-2.061, and the office is registered with the Board as required by 4 CSR 10-2.112.

Two (2) years of satisfactory experience acceptable to the Board as a certified public accountant in the fulltime, legal practice of public accounting in another state while holding a live permit from the other state. The experience shall consist solely of activities generally performed by CPAs, including but not limit to, financial audits, reviews, compilations, management audits, operational audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services.

One (1) year of experience acceptable to the Board in the practice of public accounting under the supervision of a CPA holding a permit issued by this or another state under the level of supervision set forth in 4 CSR 10-2.061 and four (4) years experience as an Internal Revenue Agent for the United States Internal Revenue Service, with at least two (2) years at field agent experience, GS-11 or above.

Supervision - "Supervision" as used in section 326.210 and 4 CSR 10-2.061, shall mean personal supervision provided by a certified public accountant holding a live permit to practice from this or another state who is involved in directing the efforts of the applicant. Elements of supervision shall include planning, administration, instruction of assistants, keeping informed of significant problems encountered and reviewing the work performed.

Part-time public accounting experience - The two year public accounting experience requirement may be fulfilled by part-time work. 2,000 hours of part-time work is equivalent to one year of fulltime employment, with no more than 40 hours in any week. Applicants relying on part-time experience must submit a schedule (signed by the CPA who is the applicant's employer or supervisor) listing the hours worked each week.