

REQUIREMENTS FOR LICENSURE IN WYOMING APPLICATION INSTRUCTIONS

This information is provided as guidance and notice of the requirements to license in Wyoming and to assist applicants in ensuring the application and the additional required forms are complete before submission to the Board office. *For details regarding specific requirements, please refer to Board Rules and Regulations which may be downloaded from the Board's website at <http://cpaboard.state.wy.us>*

With any questions, please contact the Board office at (307)777-7551 or FAX (307)777-3796. All forms referenced in these instructions (see index on pages 4 and 5 of this document) may be downloaded from the Board's web site, <http://cpaboard.state.wy.us/Forms.aspx>.

Application for Certification: To facilitate the processing of one's application, make certain to fully complete all required forms and submit all required information as listed for each application type.

**Please see the definition of accounting services on page 5 of this document and in Board Rules and Regulations, Chapter 1 definitions. Unless otherwise advised at the time of application, all certificates will be issued in the current calendar year.*

Application Type:

Original- Any person who is a resident or is regularly employed in Wyoming, has passed the CPA examination as a Wyoming candidate or transfer candidate, has completed the education requirements, the experience requirements (based on transcripts evidencing education credits earned), has completed an approved ethics exam, is providing accounting services, and does not hold a certificate in any other state, is eligible for an original active Wyoming certificate.

All applicants must complete the "Verification of Lawful Presence" form and include it (along with copies of the appropriate documentation) in the application packet submitted to the Board office. Failure to include the form and appropriate documentation will result in the application being held in a pending status until such time as documentation requirements are satisfied by the applicant.

Applicants must document experience requirements by submitting an application with experience verified by an active CPA or by submitting verification of equivalent experience as applicable:

- Application for Original Certificate (Form OAP)
- Complete the "Verification of Lawful Presence" form and submit copies of appropriate documentation.
- Verification of completion of an approved ethics examination (contact the AICPA Professional Ethics Examination Department at 1-888-777-7077 or www.AICPA.org for ordering instructions).

- If applying based on equivalent experience, submit “Equivalent Experience Verification” (form EQ1) or “Teaching Experience Affidavit” (form EQ2) as appropriate.
- Transfer Application Information (form T1) - if applying based on passing the exam in another state when a certificate has not been issued in that state; and
 - 1) Official final transcripts sent directly to the Board office by the educational institution(s).
 - 2) Authorization for Interstate Exchange of Information (Form IS1) verifying applicant complied with all examination requirements as if sitting as a Wyoming candidate.
- An applicant who has completed a baccalaureate degree (24 semester hours in accounting courses) must complete four years of work experience in the last 10 years. Board Rules Chapter 3 (b) (i)-(xxi).
- An applicant who has completed 150 semester hours of college education to include a baccalaureate degree (24 semester hours of upper division accounting courses and 24 semester hours of business courses) must complete one year of work experience in the last five years. Board Rules Chapter 3 (b) (i)-(xxi).
- Fees: Refer to the Board’s web site for all fees. <http://cpaboard.state.wy.us/fees.aspx>

Reciprocal- To determine if one qualifies for practice privileges please refer to the Mobility Checklist (form MOB) in the forms list on the Board’s web site. If one qualifies for practice privileges one is not required to obtain a reciprocal certificate to practice in Wyoming.

A person holding a certificate in good standing (has not been disciplined) issued as a result of successful completion of the CPA exam and who **provides accounting services from a Wyoming office must obtain a Wyoming reciprocal certificate** prior to providing services and may qualify as follows:

- Passed the CPA exam prior to 1/1/2012 and holds an active certificate in any state based on completing at least one year (2000 hours) of experience in the last five years; or
- Holds an active certificate in a state deemed substantially equivalent by NASBA; See http://www.nasbatools.com/display_page?id=105. or
- Provides individual verification the applicant has completed requirements which are substantially equivalent to Wyoming’s requirements.

Applicants must submit the following as applicable:

1. Submit Application for Reciprocal Certificate (Form RAP).
2. Complete the “Verification of Lawful Presence” form and submit copies of appropriate documentation.
3. If the Wyoming Board can verify compliance with one of the above qualifications electronically, no other forms are required.
4. If compliance cannot be verified electronically, the following forms must be submitted (check the licensing state’s website):
 - I) Authorization for Interstate Exchange of Information (FORM IS1) (complete

the top portion and *submit it to the state upon which the qualifications to obtain a Wyoming certificate apply- not the Wyoming Board.*)

ii) If applying based on meeting Wyoming's requirements:

A) Official transcript

B) Verification of experience - Form EE1, EQ1, or EQ2 as applicable

5. Fees: Refer to the Board's web site for all fees.

<http://cpaboard.state.wy.us/fees.aspx>

Activation - A Wyoming certificate that has been retired, expired, surrendered or is currently on inactive status, must be activated prior to providing accounting services from a Wyoming office. If you previously held active status or otherwise provided verification of completion of experience requirements, no additional requirements will be imposed. To activate, an applicant must provide the following:

- Submit an Application to Activate or Reinstate a Certificate (Form REA)
- Complete the "Verification of Lawful Presence" form and submit copies of the appropriate documentation.
- Submit evidence of compliance (acceptable third-party documentation) with the continuing education requirements (Form PAR). See Board Rules, Chapter 5 Section 5.
- Submit evidence of completion of a Board approved Wyoming Ethics course.
- Pay active fees. Inactive fees previously paid may be applied to active fees due.

Reinstatement - When one's Wyoming certificate has been revoked or suspended by Board action, one may apply to reinstate the certificate. Please contact the Board office for applicable fees and requirements. In addition to completing the application and the "Proof of Lawful Presence" form along with copies of appropriate documentation, one will be required to show good cause as to why one's certificate should be reinstated. A formal Board hearing is required to consider reinstatement.

Foreign Reciprocity: The Board will consider applications from individuals who are duly licensed in Canada (CA), Mexico (CPC), Ireland, and New Zealand. Certificate applicants must submit the following:

- Application for Reciprocity (Form RAP).
- Complete the "Verification of Lawful Presence" form and submit copies of appropriate documentation.
- Verification of completion of the IQEX examination (through National Association of State Boards of Accountancy – NASBA).

- Verification certificate or license is in good standing.
- Fees - same as reciprocal applicants.

Firm Registration:

Partnerships, Corporations, Limited Liability Companies, and Sole Proprietors

Registration: All CPA firms with offices in Wyoming or that provide audits, SSAE Engagements or PCAOB engagements for clients whose home office is in Wyoming must register with the Board and obtain a Firm Permit. To register a firm, submit the following:

- A completed initial firm registration listing all Wyoming offices (Form IFR)
- Fees: Refer to the Board's web site for all fees.
<http://cpaboard.state.wy.us/fees.aspx>
- Articles of Organization for an LLC.
- Articles of Incorporation for a corporation.
- List of owners if the firm ownership includes non-CPAs.

Forms Index:

Applications:

OAP - Application for Original Certificate

RAP - Application for Reciprocal Certificate

REA - Application to Reinstate or Activate a Certificate

IFR - Initial Firm Registration

VLP - Verification of Lawful Presence in the United States

Experience and Education Attestation:

OAP - Page 2, Employer Affirmation (when attested by a CPA)

EE1- Education and Experience Verification

EQ1 - Equivalent Experience Affidavit (used when experience cannot be verified by a CPA)

EQ2 - Teaching Experience Affidavit (for teaching/academia experience only)

Reciprocal/Transfer Applicants (Additional forms):

IS1 - Authorization for Interstate Exchange of Information (2 pages)

TR1 - Transfer Application Information (used when transferring exam credit)

Other Licensing Forms/documents:

PAR - CPE Program Attendance Record

SR1 - Self Reportable Events (used to disclose certain disciplinary actions at initial application or renewal)

CK1 - Instructions for certification applications

IFR_INS - Instructions for firm registration

CCA-Credit Card Authorization

MOB - Guidelines to determine if holder qualifies for Mobility or Practice

Privileges.

***What constitutes providing accounting services?** If one holds a CPA certificate, his/her principal place of business is located in Wyoming, and he/she provides any of the following services to any employer, client, or other party who is a resident of Wyoming or whose home office is in Wyoming, one must maintain the certificate on active status: audits, reviews, compilations, tax preparation, tax advice, management advisory services, consulting services, litigation support services (including but not limited to expert witness testimony), on-site peer reviews, any other type of accounting service including recording and summarizing financial transactions, budgeting, analyzing and verifying financial information, or reporting financial results.

If one's principal place of business is not in Wyoming and one qualifies for practice privileges (see form MOB) one is not required to be certified in Wyoming. However, if one's firm has an office in Wyoming, or provides audits, SSAE, or PCAOB engagements for an entity whose home office is in Wyoming, the firm must obtain a Wyoming permit.

If one's principal place of business is not in Wyoming, one holds a Wyoming certificate and provides accounting services to Wyoming clients, but is not certified in his/her principal place of business, one must maintain the Wyoming certificate on active status.

If one's firm provides compilation or review services to Wyoming clients whose home office is in Wyoming and the firm is not subject to peer review by the AICPA or some state's law, the firm must obtain and maintain a Wyoming permit.

Internet Practice: A CPA or CPA firm offering to perform professional services via the Internet shall include the following information on the Internet site:

- 1) Business or Firm Name;
- 2) Principal Place of Business;
- 3) Business Phone; and
- 4) Certificate number and/or firm permit number as may be applicable.

Ethics Course: All active resident certificate holders must complete 4 credits of Board approved ethics CPE once every three years. Newly licensed residents must complete a 4-credit Board

approved course within six (6) months of the date of the initial certificate and once every three years thereafter. Resident applicants who activate or reinstate the certificate must complete a 4-credit Board approved ethics course prior to activation or reinstatement and provide documentation of completion at the time of application.

Non-residents who maintain the Wyoming certificate on active status must complete 4 credits in ethics every renewal reporting period in their state of residence. The 4 credits must include state specific coverage of law and regulation. The balance may include other general ethics. If the state of residence does not require ethics CPE, non-residents may comply by completing a Board approved Wyoming course. One must submit documentation of completion at time of application or upon notification of an audit.

A list of the approved courses is available on the Board's website at:

<http://cpaboard.state.wy.us/CertsPermits.aspx>

Refunds: Refunds for overpayments of licensing fees or withdrawn or denied applications shall be as follows:

- A) All refunds shall be subject to a \$25 processing fee;
- B) After the \$25 fee has been assessed, the minimum allowable refund shall be \$5.00.

***Return forms to: Wyoming Board of Certified Public Accountants
2020 Carey Avenue Suite 702
Cheyenne, WY 82002-0610**