Jim Pillen
Governor

STATE OF NEBRASKA
BOARD OF PUBLIC ACCOUNTANCY
P.O. Box 94725, Lincoln NE 68509
(402) 471-3595 or (800) 564-6111
Fax (402) 471-4484
Home Page: nbpa.nebraska.gov

MEMORANDUM

July 14, 2026

To: **Nebraska Licensed CPA Firms**

Re: ***Experience Requirement for Applicants Obtaining an Active Permit to Practice***

Effective July 17, 2026, Legislative Bill 718 goes into effect, creating a new pathway to CPA licensure in Nebraska. Under the new law, applicants who hold a bachelor's degree and have two years of approved experience may qualify for an active permit to practice as a Certified Public Accountant.

The legislation also reduces the experience requirement to one year for applicants who hold either a master's degree or a bachelor's degree with an additional 30 semester hours of college credit.

Please note that all applicants must complete at least 24 semester hours in approved accounting subjects and 24 semester hours in general business coursework.

Additionally, the legislation establishes a consistent experience requirement regardless of where the experience is obtained. Qualifying experience earned in a CPA firm, business, government, or academia will now be evaluated under the same standards.

As a result of the reduced one-year experience requirement, CPA firms will notice a change to the application process. The Board will require the supervising CPA to complete the attached experience verification with the applicant and provide additional information regarding the applicant's qualifications and experience.

If you have any questions about completing the application or the changes outlined above, please contact Heather Myers or Dan Sweetwood at Heather.Myers@Nebraska.gov or (402) 471-3595.

NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY
EXPERIENCE APPLICATION

P.O. Box 94725, Lincoln, NE 68509 | (402) 471-3595 | www.nbpa.nebraska.gov

IMPORTANT:
Part A (Sections 1, 2 & 3) must be completed and signed by the applicant.
Part B (Sections 5, 6, 7 & 8) must be completed by the supervising CPA and signed and notarized.

PART A — TO BE COMPLETED BY THE APPLICANT

SECTION 1 — APPLICANT INFORMATION

LEGAL FIRST NAME	MIDDLE NAME	LAST NAME

NE CPA CERTIFICATE #	DAYTIME PHONE #

SECTION 2 — SELECT YOUR EXPERIENCE PATHWAY

☐ PATHWAY 1 — Master's Degree + 1 year experience	☐ PATHWAY 2 — Bachelor's Degree + 30 additional credit hours + 1 year experience	☐ PATHWAY 3 — Bachelor's Degree + 2 years experience
• Master's degree in from an accredited college/university • 1 year (2,000 hours) of accounting experience under direct CPA supervision earned in no less than 1 year and no more than 3 years.	• Bachelor's degree from accredited college/university • Total of 150 semester hours of education • Including 24 semester hours of Board approved accounting subject areas • 1 year (2,000 hours) of accounting experience under direct CPA supervision earned in no less than 1 year and no more than 3 years.	• Bachelor's degree from accredited college/university • Including 24 semester hours of Board approved accounting subject areas • 2 years (4,000 hours) of accounting experience under direct CPA supervision earned in no less than 2 year and no more than 6 years.

For reciprocal certificate holders — Four in Ten: 8,000 hours over four years in the previous ten years are required.

SECTION 3 — CERTIFICATION BY APPLICANT

"I have reviewed the hours, dates, and CPA supervisor and firm/employer information reported in Part B of this form regarding my experience and certify that all information is complete and accurate."

Note: Once all signatures are obtained, this form must be uploaded in the "Experience Step" in the Initial Permit to Practice Application within the applicants Certemy account.

LEGAL NAME OF APPLICANT (PRINT)	
APPLICANT'S SIGNATURE	DATE

NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY
EXPERIENCE APPLICATION

PART B — TO BE COMPLETED BY THE SUPERVISING CPA

SECTION 5 — TYPE OF EXPERIENCE & SUPERVISION

TYPE OF EXPERIENCE:

☐ Public Accounting (CPA Firm) -OR- ☐ Business / Government / Academia (circle one)

TYPE OF SUPERVISION:

☐ Applicant and CPA supervisor are employed by the same company/firm/organization and office at the same physical location.

☐ Applicant and CPA supervisor are employed by the same company/firm/organization but office at different physical locations.

☐ Non-direct CPA supervisor — CPA supervisor reviewed applicant's work product, interviewed applicant, and discussed with applicant's direct supervisors. All are employed by the same company/firm/organization.

SECTION 6 — CERTIFICATION BY SUPERVISING CPA

"I certify that the above named applicant has obtained satisfactory public accounting experience in a CPA firm or in Business/Government/Academia under my direct supervision by achieving:"

NUMBER OF QUALIFIED HOURS	FROM DATE (MM/DD/YY)	TO DATE (MM/DD/YY)

While under my supervision, the applicant demonstrated professional competence in: (check all that apply)

☐ 1. Attest services (audits, reviews, compilations, assurances)

☐ 2a. Prepare reports on financial statements

☐ 2b. Management/financial advisory/consulting services

☐ 2c. Prepare tax returns

☐ 2d. Provide advice in tax matters

☐ 2e. Forensic accounting services

☐ 2f. Internal auditing services

☐ 2g. See attached academia record

☐ 2h. Other (describe on attachment)

☐ **YES** ☐ **NO** During the time I supervised the applicant, the applicant demonstrated independence on accounting matters, exhibited integrity, continued to learn, and stayed informed of important accounting pronouncements.

☐ **YES** ☐ **NO** With respect to the applicant's character, integrity, and objectivity, I recommend this person to become a CPA.

☐ **YES** ☐ **NO** I have examined the statements and supporting documents and certify they are true and correct to the best of my knowledge. Job description attached.

☐ **YES** ☐ **NO** I was licensed as an active CPA during the time I supervised the work of the applicant.

☐ **YES** ☐ **NO** I am currently licensed as a CPA.

☐ **YES** ☐ **NO** I am NOT aware of any reason why a permit to practice should NOT be issued to the above applicant. (*If you answer "YES" please notify the Board with an explanation.)*

NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY
EXPERIENCE APPLICATION

PART B — TO BE COMPLETED BY THE SUPERVISING CPA

SECTION 7 — ADDITIONAL REQUIREMENTS

1. Please include a letter of recommendation addressed to the Board from the supervising CPA that includes:
   (a) your relationship with the applicant,
   (b) a summary of work experience gained, and
   (c) your personal opinion as to the applicant's ability to work as a Certified Public Accountant in your community.

2. Please also attach a list of positions held by the applicant and a job description detailing the type and amount of experience.

3. Return this completed application to the applicant.

SECTION 8 — SUPERVISING CPA INFORMATION

NAME OF SUPERVISING CPA (PRINT LEGIBLY)		CPA CERTIFICATE #	STATE OF ISSUANCE
EMAIL			PHONE #
NAME OF CPA FIRM / EMPLOYER			
ADDRESS	CITY	STATE	ZIP CODE
CPA'S SIGNATURE		DATE	

NOTARIZATION:

State of _____ ss. County of _____

Before me, a notary public, in and for the county and state aforesaid, personally appeared _____ known to me to be the person named, who, being duly sworn, deposes and says that the signature hereto is his/her own signature. Given under my hand, this, the _____ (day) of _____ (month), _____ (year).

Notary Public:

(Seal) _____