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 4, 5, 6, & 7) 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 from an accredited college/university • At least 1 year (2,000 hours) of accounting experience under the supervision of an actively licensed CPA, earned over at least one year and no more than three years.	• Bachelor's degree from accredited college/university plus 30 additional semester hours of college education • At least 1 year (2,000 hours) of accounting experience under the supervision of an actively licensed CPA, earned over at least one year and no more than three years.	• Bachelor's degree from accredited college/university • At least 2 years (4,000 hours) of accounting experience under the supervision of an actively licensed CPA, earned in no less than 2 years and no more than 6 years.

For Four-in-Ten reciprocity, use the separate Four-in-Ten experience form. This form is for an Initial Permit to Practice. Applicants must also meet the accounting and general business coursework requirements. Review the complete requirements at nbpa.nebraska.gov/individuals/experience.

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 applicant's Certemy account.

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

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PART B — TO BE COMPLETED BY THE SUPERVISING CPA

SECTION 4 — TYPE OF EXPERIENCE & SUPERVISION

TYPE OF EXPERIENCE:

Check all that apply to the experience reported on this form.

☐ Public accounting (CPA firm) ☐ Business ☐ Government ☐ Academia

TYPE OF SUPERVISION:

☐ **Direct supervision—same location:** The applicant and the supervising CPA are or were employed by the same company, firm, or organization and worked at the same physical location.

☐ **Direct supervision—different locations or remote:** The applicant and the supervising CPA are or were employed by the same company, firm, or organization and worked at different physical locations, including remote or hybrid arrangements.

☐ **Non-direct supervision:** The CPA supervisor reviewed the applicant's work product, interviewed the applicant, and discussed the applicant's work with the applicant's direct supervisors. All are or were employed by the same company, firm, or organization.

SECTION 5 — EXPERIENCE VERIFICATION AND CERTIFICATION BY SUPERVISING CPA

"I certify that the above-named applicant has obtained satisfactory accounting experience in public accounting, business, government, or academia under my supervision, as indicated in Section 4. The qualifying hours and dates of experience are reported below."

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)**

☐ Audits, reviews, compilations, and other assurance services

☐ Preparation of reports on financial statements

☐ Management, financial advisory, or consulting services

☐ Preparation of tax returns

☐ Advice on tax matters

☐ Forensic accounting services

☐ Internal auditing services

☐ Academic accounting experience—attach supporting documentation

☐ Other qualifying accounting experience—describe on an 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 applicant for an Active Permit to Practice.

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

☐ **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.

Do you have any concerns about this applicant's qualifications or fitness to receive an Active Permit to Practice? ☐ **No.** I have no concerns. ☐ **Yes.** I have concerns and will provide a written explanation to the Board.

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PART B — TO BE COMPLETED BY THE SUPERVISING CPA

SECTION 6 — ADDITIONAL REQUIREMENTS

1. Please include one letter of recommendation addressed to the Board, signed by a supervising CPA at the employer where the applicant earned the majority of their experience hours.
   Only one letter is required, even if experience was earned from multiple employers.
   The letter must include:
   (a) Your relationship with the applicant;
   (b) A summary of the work experience gained; and
   (c) Your personal opinion of the applicant's ability to work as a Certified Public Accountant in your community.

2. Attach a job description for the position(s) covered by this verification.

3. Return this completed application to the applicant.

SECTION 7 — SUPERVISING CPA INFORMATION

NAME OF SUPERVISING CPA (PRINT LEGIBLY)		CPA CERTIFICATE OR PERMIT #	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) _____