

**NEBRASKA BOARD OF PUBLIC ACCOUNTANCY**

**P.O. Box 94725, Lincoln, NE 68509-4725**

**http://www.nbpa.ne.gov (402) 471-3595**

**“4 in 10” RECIPROCAL CPA CERTIFICATE APPLICATION**

**FEE: \$400 (Effective 1/1/23) Applications, if unsuccessful, are subject to a \$100 administrative processing fee.**

**REQUIREMENTS FOR CPA CERTIFICATE BY RECIPROCITY:** If you have been a licensed CPA in another jurisdiction for four of the previous ten years you may complete this application.

1. You must be a resident of Nebraska or have a place of business or be regularly employed in the state;
2. You must be the holder of a certificate as a certified public accountant in full force and effect issued under the laws of any state. **An Authorization for Interstate Exchange of Examination and Licensure Information form must be completed and sent to the jurisdiction where the original CPA certificate was obtained, and then returned by that Board to the Nebraska Board.** The authorization form follows this application or is available on the Board’s website under Forms/Applications.
3. You must verify that you have had four years of public accounting experience in the last ten years in a licensed CPA firm. The “Four in Ten” verification form is attached to this form or available on the Board’s website under Forms/Applications.
4. You must have completed the AICPA's Professional Ethics self-study examination or other qualifying examination utilized by the Board.

**Please print** in black ink or type your answers to the following questions, initial each page, sign under a notary on the last page, date and return this application with the appropriate fee.

**Legal Name** \_\_\_\_\_ Male OR Female  
                    First Name                      Middle Name (No Initials)                      Last Name                      (Circle one)

**Social Security #** \_\_\_\_\_ **Maiden Name** \_\_\_\_\_

**Mailing Address** \_\_\_\_\_  
                    Street or P.O. Box                      City                      State                      **Zip**

**Resident Address** \_\_\_\_\_  
                    Street                      City                      State                      **Zip**

**Home Phone No.** \_\_\_\_\_ **Date of Birth** \_\_\_\_\_

**Name of present employer** \_\_\_\_\_

**Office Address** \_\_\_\_\_  
                    Street or P.O. Box                      City                      State                      **Zip**

**Office Phone No.** \_\_\_\_\_

**Fax No.** \_\_\_\_\_ **Email** \_\_\_\_\_

**Indicate how you meet the residency requirement No. 1 above:**

- \_\_\_ I am a resident of Nebraska
- \_\_\_ I have a place of business in Nebraska  
                    Name of Business \_\_\_\_\_ City \_\_\_\_\_
- \_\_\_ I am regularly employed, as an employee of the above employer, in Nebraska.

<b>BOARD OFFICE USE ONLY:</b>			Revised 1/23
Amt. \$400.00	Code to: 475103	Date Rec'd. ___/___/___	Ck. # _____ Rcp't. # _____

- YES  NO Have you been convicted of a felony by any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
- YES  NO Have you been convicted of any crime, an element of which is dishonesty or fraud, by any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
- YES  NO Have you had any application for certification or licensure denied, or any professional or vocational license revoked or suspended, or been subject to other disciplinary action regarding such a license in this state or any other state, or by the United States government? (If yes, please attach a separate page providing details regarding the action taken, by what agency, dates and locations.)
- YES  NO Have you had any violation of a court order? Have you had any civil judgment, or civil penalty an element of which judgment or penalty involves dishonesty, fraud, deceit, or misrepresentation? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
- YES  NO Have you successfully completed an ethics examination?  
 IF YES: Was it prepared by:  AICPA  State Board  Other Date Completed? \_\_\_\_\_

In what state was your initial certificate issued by exam? \_\_\_\_\_

Date and number of Certificate \_\_\_\_\_

Is your original certificate in good standing?  Yes  No

In what other states do you hold a CPA certificate? (List state and certificate #)

\_\_\_\_\_  
 \_\_\_\_\_

**RECORD OF EMPLOYMENT AND OCCUPATION**  
 (List last employer first and only for last ten years)

EMPLOYER	ADDRESS	NATURE OF EMPLOYMENT	DATES OF EMPLOYMENT

"I hereby make application for a Certified Public Accountant certificate by reciprocity under the laws of the State of Nebraska, and I agree to abide by the decision of the Nebraska State Board of Public Accountancy as to this application.

I AGREE TO CONFORM TO THE RULES AND REGULATIONS OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY, AND, IF ISSUED A NEBRASKA CPA CERTIFICATE, TO BE GOVERNED BY THE LAWS AND RULES OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY.

I hereby certify that the statements made in this application are correct to the best of my knowledge and belief; and that I have not suppressed any information which might have a bearing upon this application. I have read and understand that the fee **is nonrefundable.**" Please be sure to initial all pages.

Date \_\_\_\_\_ Signature \_\_\_\_\_

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 \_\_\_\_\_, 20\_\_.

(Seal)

\_\_\_\_\_  
Notary Public

**IMPORTANT NOTE:** A Nebraska CPA certificate does NOT constitute a permit to practice as a CPA in the state of Nebraska. You must also have an un-expired current active permit to practice.

You cannot hold yourself out to the public as a CPA or practice public accountancy unless you have a Nebraska active permit to practice.

Visit our web site ([www.nbpa.ne.gov](http://www.nbpa.ne.gov)) and download the copies of the Public Accountancy Act and Title 288: Revised and Substituted Rules of the Board. As a Nebraska CPA certificate holder, you will be held individually accountable for knowing and following the law and rules.

United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-144, I attest as follows:

\_\_\_\_\_ I am a citizen of the United States.

OR

\_\_\_\_\_ I am a qualified alien under the federal immigration and Nationality Act. My immigration status and alien number are as follows \_\_\_\_\_  
AND I have provided a copy of my USCIS documentation.

I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information maybe used to verify my lawful presence in the United States.

PRINT NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_