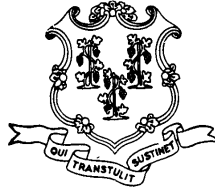


STATE OF CONNECTICUT
DEPARTMENT OF CONSUMER PROTECTION

Board of Accountancy
450 Columbus Blvd, Ste. 801
Hartford, CT 06103
Email: dcp.licensecpa@ct.gov
Web site: www.ct.gov/dcp



**CPA EXPERIENCE VERIFICATION – SBA-12
GENERAL INSTRUCTIONS**

Connecticut requires full-time, diversified experience, involving the application of generally accepted accounting principles and the application of generally accepted auditing standards, as the result of employment in public accounting or the equivalent in government or industry.

Applicants must complete Section 1 and forward to each employer to verify experience. The individual completing this form must forward the form directly to the Department of Consumer Protection or to the applicant in a sealed envelope. Please type or print all requested information. If the space provided is insufficient, please attach a separate sheet. **All supporting documentation submitted prior to an application will only remain on file for one year from the date received.**

Such experience shall have been obtained under the supervision of a Certified Public Accountant holding a valid Certified Public Accounting Certificate or license for no less than three years prior to the verification of such experience. Experience as a Chartered Accountant will not be accepted.

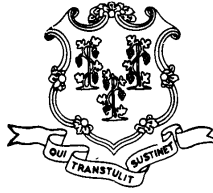
Experience calculations:

- Employer(s) must provide the beginning and ending dates of the experience in the form of weeks.
- One year of experience shall consist of 52 weeks, and shall include vacations, holidays, and time for illness not to exceed 240 hours in the aggregate.
- To compute the amount of time claimed, the Board considers a 35-hour workweek as one-week full time employment. If an applicant has worked an excess of 35 hours in any one-week, the applicant shall only receive the maximum of one week full time employment credit.
- Credit for part time employment is granted for any week in which the applicant has worked at least 20 hours. Part time employment claimed must be converted into full time employment on the basis of a 35-hour week.

Applicants are required to complete at least 2-3 years of experience within the last 10 years prior to applying.

- All applicants who took the CPA exam before OR after to January 1, 2000 and have 150 semester hours of education are required to document no less than 2 years/104 weeks of experience with the last 10 years.
- All applicants who took the CPA exam before January 1, 2000 and have less than 150 semester hours of education are required to document no less than 3 years/156 weeks of experience with the last 10 years.
- Reciprocal applicants seeking a waiver of the ethics and education requirements under the "5 in 10" rule, must document no less than 5 years of public accounting experience within the last 10 years.

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CPA EXPERIENCE VERIFICATION – SBA-12

INSTRUCTIONS: Applicant, please complete Section I below and forward to your employer(s) to verify your experience. For experience to qualify, it must have been under the supervision of a CPA and be no older than 10 years from the date of application.

SECTION 1: APPLICANT'S INFORMATION

First Name		Middle Initial	Last Name	
Date of Birth	Telephone Number	Email Address		

SECTION 2: EMPLOYER INFORMATION

Business Name			Telephone Number	
Street Address	City	State	Zip Code	

SECTION 3: SUPERVISING CPA INFORMATION

Supervisor's Name		Supervisor's Title	
Supervisor's CPA Certificate #	Jurisdiction where certificate was issued	Certificate Issue Date	
Supervisor's Telephone Number	Supervisor's Email Address		

SECTION 4: APPLICANT'S DATES & TYPE OF EXPERIENCE

Dates of Experiences: From: _____ TO _____

Amount of Time Claimed: _____ Weeks

Type of experience applicant received:

INITIAL CERTIFICATE APPLICANT

- Public Accounting (complete Sections 5,8,9)
 Government Accounting (complete Sections 6,8,9)
 Industry Accounting (complete Sections 7,8,9)

RECIPROCAL CPA CERTIFICATE APPLICANT

- Public Accounting (complete Sections 5,8,9)
 Sole Practitioner (complete Sections 5)
 Government Accounting (complete Sections 6,8,9)
 Industry Accounting (complete Sections 7,8,9)
 Five years of public accounting experience in the last ten years.
 (complete Sections 5,8,9)

SECTION 5 – PUBLIC PRACTICE EXPERIENCE

Pursuant to Regulation §20-280-24(g) If claiming experience that was not gained under a supervising CPA, the applicant has the burden of demonstrating that said experience was sufficient to qualify for licensure. ***Please note that experience as a Chartered Accountant will not be accepted.***

Public Practice experience may be gained through employment as a staff accountant of a firm of certified public accountants where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters. The work shall involve application of appropriate technical and behavioral standards such as the standards contained in the Code of Professional Conduct, Generally Accepted Accounting Principles (GAAP), including International Financial Reporting Standards promulgated by the International Accounting Standards Board; Generally Accepted Auditing Standards (GAAS), including those auditing standards promulgated by the Public Company Accounting Oversight Board (PCAOB); Statements on Standards for Attestation Engagements (SSAE); Statements on Standards for Accounting and Review Services (SSARS); the Statement on Standards for Tax Services (SSTA) or the Statements on Standards for Management Consulting Services (SSMCS), collectively known as "the Professional Standards", as defined by the American Institute of Certified Public Accountants (AICPA).

Examples of work experience qualifying as public practice include, but are not limited to (check all boxes that apply):

- Review, documentation and evaluation of internal control policies and procedures.
- Testing of compliance with internal control policies and procedures.
- Preparation of working papers or electronic documentation in connection with elements of work accomplished.
- Planning, preparing, and revising or updating audit or work programs.
- Drafting or reviewing memoranda, conclusions, notes.
- Preparing or analyzing financial statements or accountant's reports.
- Performing procedures for the verification of the following kinds of accounts: accounts receivable; inventory accounts, including valuation and physical verification; bank accounts; investment accounts; fixed asset accounts, including depreciation; intangible assets; accounts payable, accrued liabilities; reserves, in accordance with specific industry requirements; unrecorded liabilities; and appropriate analytical review of revenues and expenses
- Review and preparation of tax provisions and reserves including research for determination of tax provision and related tax reserves, research for determination of taxable earnings and profits, reconciliation of books to tax return adjustments, review of tax returns to determine adequacy of income tax reserves, analysis of tax positions taken in making judgments affecting tax provisions and reserves;
- Preparation of financial statements from accounting records without audit and the preparation of related tax returns; performance of other related services requiring a knowledge of generally accepted accounting principles (GAAP); tax related activities; review of financial projections; accountings for estates and fiduciaries;
- Preparation of books of original entry, preparation of payrolls, checks, payroll tax reports, sales and similar tax returns, posting to subsidiary ledgers; or
- Design and installation of accounting, cost or other systems when not related to an extension of auditing assignments; other management advisory services.
- Other – describe: _____

SOLE PRACTITIONER

Please provide 3 letters of recommendation on client's letterhead detailing the type of work performed on behalf of said client. For example specify if tax preparation, audit, or compilations, etc. was performed. The letters must indicate the dates client services were rendered. Experience beyond the most recent ten years will not be accepted. **In order to qualify for a license, it is necessary that you have no less than five years of sole practitioner experience and have a CPA certificate or License.**

SECTION 6 – GOVERNMENT EXPERIENCE

Government practice experience may be gained through employment with accounting agencies or within federal, state or municipal government where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters. The applicant shall obtain experience in assessing the adequacy of the agency's internal controls by developing an understanding of the accounting agency transaction processes and information systems. Such experience includes obtaining an understanding of the areas or industries with which the applicant's agency operates, including the operations of similar service providers. The Board will review, on a case-by-case basis, experience that does not clearly match the following categories of government employment:

- Employment in state government as an accountant or an auditor;
 - Employment in federal government as an accountant or auditor at a GS-7 level or higher;
 - Employment as a special agent in accounting with the Federal Bureau of Investigations;
 - Military service as an accountant or auditor; and
 - Employment with other government entities, including but not limited to municipalities, as an accountant or auditor
 - Other areas comparable to the experience obtained performing other activities offered in the course of practicing public accountancy, as defined in Section 20-279b of the Connecticut General Statutes. Please describe below:
-
-

SECTION 7 – INDUSTRY EXPERIENCE

Industry experience may be gained in industry where such experience requires the application of knowledge in accounting, and / or internal control and / or income tax matters. The applicant may obtain experience in assessing the adequacy of the employer's internal controls by developing an understanding of the employer's transaction processes and information systems. The applicant may also obtain experience in tax return preparation and research experience in tax return preparation and research, cost accounting, budgeting, and the application of accounting principles. Such experience includes obtaining an understanding of the industry in which the applicant's employer operates, including the employer's competition and key competitiveness factors that affect the industry. Professional services performed under this category include any service offered in the course of practicing public accountancy, as defined in Section 20-279b of the Connecticut General Statutes, even though such services are not offered to the public.

Verify by checking, as applicable, that applicant has experience in the following areas:

- Understanding the industry in which the applicant's employer operates, including the employer's competitive situation and the key issues of the industry.
- Applying accounting principles.
- Preparing and/or analyzing financial statements.
- Documenting and/or evaluating internal controls.
- Preparing and/or analyzing and / or approving budgets.
- Applying cost accounting principles and conventions, and /or analyzing cost accounting information.
- Working with external CPAs who provide audit or other attestation services and understanding related issued reports from such CPAs or their firms.
- Preparing or reviewing federal, state and local income and / or other tax returns.
- Researching federal, state and local income and / or other tax matters.
- Providing financial planning.

SECTION 8 – CONTENT OF EXPERIENCE

This section must be completed for all applicants. Please check one box for each statement.

In order to be granted an initial certificate, the applicant shall demonstrate that the experience gained included the following:

1. Applicant has the ability to assess the achievement of an entity's objectives by demonstrating knowledge of various business organizations, understanding of the goals and objectives of various business entities, the ability to develop and analyze factors, and understanding of the economic and regulatory trends that affect an entity's environment.
 Yes No
2. Applicant has experience in preparing documentation that includes sufficient relevant data to support the analysis and conclusions required and reflected in the applicant's work.
 Yes No
3. Do you know of any reason why this person may not be fit morally, ethically or professionally to be issued a permit to practice as CPA in Connecticut?
 Yes No *If Yes, please attach a detailed explanation.*

SECTION 9 – VERIFIER RESPONSIBILITIES AND STATUS

This section must be completed for all applicants.

For experience to be credited towards the satisfaction of the required experience, this form must be signed and verified by a person acting in one of the following capacities in relation to the applicant. Please check one:

- As a supervising certified public accountant holding a valid certified public accountant certificate for no less than three years prior to the verification of such experience;
- As human resources person, at the direction of a supervising certified public accountant holding a valid certified public accountant license for no less than 3 years prior to verifying such experience;
- As an Auditor of Public Accounts for the State of Connecticut for an applicant whose experience was obtained, in whole or in part, while employed by the Office of the Auditors of Public Accounts if no one who has held a certified public accountant license or a public accountant license for three years was in a supervisory capacity over said applicant.

Read and understand the penalty of perjury statement, print name, sign and date.

Under penalties of perjury, I declare and affirm that the statements made in the foregoing certification, including the accompanying statements, are true, complete and correct.

Verifier's Signature: _____ Date: _____

Print Name: _____

Mail completed forms to the applicant in a sealed envelope or directly to:

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