

Attachment A

New Mexico Public Accountancy Application Requirements

CPA application by exam is required to have:

- Pass all four sections of the Uniform CPA exam
- Application for licensure by Exam
- \$175 Application fee
- Photograph 2x2 photo
- A baccalaureate degree or its equivalent conferred by a college or university acceptable to the board.
- 150 semester hours of college education, to include 30 semester hours of accounting or audit related courses without repeat from a board-recognized educational institution.
- Pass the AICPA ethics exam with a score of 90% or higher.
- Criminal history background check
- Provide documentation of 2000 hours of experience under a certified public account.
- Work Experience Verification Form
- Interstate Notification of Verifying CPA's License (if supervisor out-of-state)

CPA application by Reciprocity is required to have:

- Pass all four sections of the Uniform CPA exam
- Application for licensure by Reciprocity
- \$175 Application fee
- Photograph 2x2 photo
- A baccalaureate degree or its equivalent conferred by a college or university acceptable to the board.
- 150 semester hours of college education, to include 30 semester hours of accounting or audit related courses without repeat from a board-recognized educational institution.
- Pass the AICPA ethics exam with a score of 90% or higher.
- Criminal history background check
- Copy of Out-of-State License
- Reciprocity Information Sheet
- Interstate Notification of Verifying CPA's License (if supervisor out-of-state)
- Official Transcripts (req. if licensed in other jurisdiction for 2 yrs or less)
- Transcript Summary Form (req. if licensed in other Jurisdiction for 2 yrs or less)
- Work Experience Verification Form (Req. if licensed 2 yrs or less)
- CPE Form and Documentation (Req. if licensed 2 yrs or less)
- Interstate Notification of Verifying CPA's License (Req. if licensed 2 yrs or less)

CPA application by Grade Transfer is required to have:

- Pass all four sections of the Uniform CPA exam
- Application for licensure by Grade Transfer
- \$175 Application fee
- Photograph 2x2 photo
- A baccalaureate degree or its equivalent conferred by a college or university acceptable to the board.
- 150 semester hours of college education, to include 30 semester hours of accounting or audit related courses without repeat from a board-recognized educational institution.
- Pass the AICPA ethics exam with a score of 90% or higher.
- Criminal history background check

- Documentation of NM Residency
- Work Experience Verification Form
- Interstate Notification of Verifying CPA's License

CPA applicant by Reinstatement is required to have:

- Application for licensure by Reinstatement
- \$175 Application Reinstatement fee
- Renewal fee of \$130.00
- Photograph 2x2 photo
- Criminal history background check
- Statement of Good Cause
- CPE Reporting Form and physical CPE certificates or documents (40 hours for each year expired, up to 200 hours)
- Print screen from MLO verifying License information
- Board Approval, if license expired 5 years and over

FIRM PERMIT – (INITIAL & REINSTATEMENT) is required to have:

- Completed application for Firm Permit (All)
- Fee of \$75.00 (All)
- Ownership Profile (All)
- Firm's Letterhead (All)
- Articles of Incorporation (In-state firm)(N/A- if sole proprietor)
- Copy of OOS CPA License (out-of-state firm)
- Verify New Mexico CPA license is active
- Copy Peer Review Reviewer's Report and Final Acceptance Letter (Pre-existing firms, mostly out-of-state)
- PAB Investigator brief background check
- **For Reinstatements:** Statement of Good Cause

