

IMPORTANT INFORMATION FOR CPA APPLICANTS

PLEASE READ

If you are applying for a Hawaii CPA license, please be advised that on November 27, 2021, Title 16, Chapter 71 Hawaii Administrative Rules (“HAR”) was amended. Any “new” requirements went into effect on November 27, 2021.

We would like to bring one specific amendment to your attention.

Section 16-71-21 Experience, was amended by changing the word “license” to “permit”. This would require that applicants have experience under the supervision of a person with a permit-to-practice and who performs public accountancy work as opposed to someone who has their CPA license and does not perform public accountancy work.

§16-71-21 Experience. (a) Except as otherwise provided in section 466-5(d), HRS, an applicant shall have met one of the following experience requirements for a license:

- (1) Completion of one thousand five hundred chargeable hours in the performance of audits involving the application of generally accepted accounting principles and auditing standards earned while in public accounting practice; or
- (2) Completion of two years of professional experience in:
 - (A) Public accountancy practice as defined in section 466-3, HRS; or
 - (B) Private or government accounting or auditing work deemed by the board to be equivalent to professional experience in public accountancy practice.
- (b) The professional experience described in subsection (a)(2) shall:
 - (1) Include:
 - (A) The issuance of reports on financial statements involving the use of accounting or auditing skills, or both, and the application of generally accepted accounting principles or another comprehensive basis of accounting of the United States;
 - (B) Management advisory or consulting services involving the use of accounting or auditing skills, or both; or
 - (C) The preparation of tax returns or furnishing of advice on tax matters in accordance with applicable tax laws of the United States; and
 - (2) Be obtained in one of the following categories, or any combination thereof:
 - (A) Public practice (i.e., working for a public accounting firm);
 - (B) Private sector or industry (i.e., working for a private business that is not a public accounting firm);
 - (C) Government (i.e., federal, state, county, etc.); or
 - (D) Education (i.e., working as an instructor teaching upper division or graduate level accounting or auditing subjects);

provided that the experience described in this subsection shall not be credited toward or apply to the thirty months of experience specified in section 466-5(b)(2), HRS. The thirty months of experience shall be gained in public practice and shall be applicable to the extent provided in section 466-5.5, HRS.

- (c) All experience required under this chapter and chapter 466, HRS, shall:
 - (1) Be non-routine, non-clerical, and non-ministerial in nature;
 - (2) Continually require independent thought and judgment on accounting or auditing matters;
 - (3) Be gained under the supervision of an individual who holds or has held a permit in this State, or the equivalent in another jurisdiction, during the period of supervision; provided that an applicant may be immediately supervised by a non-permit holder as long as the applicant ultimately reports to, is instructed by, is reviewed by, and is evaluated directly by an individual who holds or has held a

permit in this State, or the equivalent in another jurisdiction, during the period of supervision; and

- (A) The applicant's supervisor shall have supervised, reviewed, and evaluated the applicant's work on a routine and recurring basis.
- (B) Supervision may be facilitated through telecommunications systems and devices, and computers; provided that this shall not be the primary method of supervision. A majority of the supervision shall be of a personal nature.
- (C) To be acceptable, the supervision shall have been provided while the applicant was an employee of the same public accounting firm, entity, or agency that employed the supervisor; and
- (4) Have been of a full-time nature, measured in terms of weeks. Full-time employment shall constitute at least thirty-five hours per week.

(d) Each applicant shall submit a detailed statement or form prescribed by the board which fully describes the applicant's experience to the satisfaction of the board. The statement or form shall be signed and certified by the applicant's present or former supervisor who holds or has held a permit in this State, or its equivalent in another jurisdiction, during the period of supervision.

Consequently, if you are considering applying for a Hawaii CPA license, please make sure that the experience you acquired meets the requirements listed above. Experience obtained under the supervision of an individual that was not a permit holder, will not qualify or count towards the experience requirement.

INSTRUCTIONS FOR FILING - CPA LICENSE

Access this form via website at: cca.hawaii.gov/pvl

APPLICATION FORM

Complete the online fillable "Application for License - CPA" form (CPA-04) OR type/print in dark ink and sign. **Attach** applicable fee and supporting documents. Original signature required.

SOCIAL SECURITY NUMBER

Your Social Security number is used to verify your identity for licensing purposes and for compliance with the below laws. For a license to be issued you must **provide your Social Security number or your application will be deemed deficient and will not be processed further.**
The following laws require that you furnish your Social Security number to our agency:

FEDERAL LAWS:

42 U.S.C.A. §666(a)(13) requires the Social Security number of any applicant for a professional license or occupational license be recorded on the application for license; and
If you are a licensed health care practitioner, **45 C.F.R., Part 61, Subpart B, §61.7** requires the Social Security number as part of the mandatory reporting we must do to the Healthcare Integrity and Protection Data Bank (HIPDB), of any final adverse licensing action against a licensed health care practitioner.

HAWAII REVISED STATUTES ("HRS"):

§576D-13(j), HRS requires the Social Security number of any applicant for a professional license or occupational license be recorded on the application for license; and
§436B-10(4), HRS which states that an applicant for license shall provide the applicant's Social Security number if the licensing authority is authorized by federal law to require the disclosure (and by the federal cites shown above, we are authorized to require the Social Security number).

FEES

ATTACH appropriate amount made payable to: *COMMERCE & CONSUMER AFFAIRS*. (check must be made in U.S. dollars and be from a U.S. financial institution.)

If you expect to receive a license in an EVEN-NUMBERED year, pay \$215
(Application - \$25*, License - \$64, Compliance Resolution Fund - \$100,
1/2 renewal for the second year of the two-year license period - \$26);

If you expect to receive a license in an ODD-NUMBERED year, pay \$139
(Application - \$25*, License - \$64, Compliance Resolution Fund - \$50).

All licenses are subject to renewal on or before December 31 of each ODD-NUMBERED year.

*Application fee is not refundable.

NOTE: One of the numerous legal requirements that you must meet in order for your new license to be issued is the payment of fees as set forth in this application. You may be sent a license before the payment you sent us for your required fees is honored by your bank. If your payment is dishonored, you will have failed to pay the required licensing fee and your license will not be valid, and you **may not** do business under that license. Also, a \$25.00 service charge shall be assessed for payments that are dishonored for any reason.

If for any reason you are denied the license you are applying for, you may be entitled to a hearing as provided by Title 16, Chapter 201, Hawaii Administrative Rules, and/or Chapter 91, Hawaii Revised Statutes. Your written request for a hearing must be directed to the agency that denied your application, and must be made within 60 days of notification that your application for a license has been denied.

UNIFORM CPA EXAM

Passed Exam in Hawaii: No further evidence of passing is required since your exam records are on file.

Passed Exam in Another State: Have the other state agency complete Form CPA-05, *Verification of License/Exam Scores*.

COMPETENCE CERTIFICATES

Submit three (3) *Certificate of Competence* (LB-03) forms completed by responsible persons who are personally or professionally acquainted with you and who will attest to your competence, trustworthiness and fairness. Forms should not be completed by relatives. This form may be duplicated. Failure to provide complete forms will delay the processing of your application.

EDUCATION

To assist us/you in determining the coursework you wish to be applied towards the fulfillment of the education requirements, please complete the "*Coursework Form - Certified Public Accountant*" form (CPA-16).

Courses that are listed on the "Coursework" form must be found on the school transcripts. A course may be applied only **once** and may not be repeated. **ATTACH** the completed form to your application. If we are unable to determine if a course was taken for a specific subject (i.e. accounting or auditing), you will be asked to have your school provide a letter that the course was taken for that subject.

Submit certified transcripts (with official seal of the educational institution¹) indicating:

- 1) **Applicants who passed the Uniform CPA Examination after December 31, 2000, did not hold conditional credits before December 31, 2000 and did not subsequently pass the examination before the conditional credits expired**, must meet the following education requirements:

150 semester (225 quarter) hours of college education from an educational institution of higher learning, within which an applicant shall have:

- a. A baccalaureate or higher degree conferred by an educational institution, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance into an advanced degree program at an educational institution; **AND**
- b. 24 semester (36 quarter) hours in accounting courses, including, without limitation, courses in financial accounting, auditing, taxation, and managerial accounting, **of which 18 semester (27 quarter) hours are upper division² or graduate level accounting courses; AND**
- c. 24 semester (36 quarter) hours in upper division or graduate level accounting or non-accounting business-related³ courses.

- 2) **Applicants who passed the Uniform CPA Examination before December 31, 2000, or held conditional credits before December 31, 2000 and subsequently passed the examination before the conditional credits expired**, may continue to meet the following education requirements:

- a. A baccalaureate or higher degree conferred by an educational institution, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance into an advanced degree program at an educational institution; **AND**
- b. 30 semester (45 quarter) hours of upper division or graduate level business-related courses (in addition to the baccalaureate degree); or
30 months of experience with a public accounting firm (this experience may not also be credited toward the experience requirement); **AND**
- c. 18 semester (27 quarter) hours of upper division or graduate level accounting or auditing courses (which may have been earned while obtaining the baccalaureate degree).

(CONTINUED ON PAGE 3)

¹ "Education institution" means a four-year degree-granting college, school, or university accredited by a regional or national accrediting agency or association approved by the Board.

- "National accrediting agency or association" includes, without limitation, the American Association of Schools and Colleges, and other similar agencies and associations approved by the Board.
- "Regional accrediting agency or association" includes, without limitation, the Western Association of Schools and Colleges, and other similar agencies and associations approved by the Board.
- To be acceptable, the educational institution shall be accredited at the time the applicant is granted the degree.

² "Upper division courses" means courses usually taken at the junior or senior undergraduate level, and typically do not include introductory courses.

³ "Business-related courses" include: accounting and auditing; taxation; management services; computer science; economics; business law; legal and social environment of business; functional fields of business (finance, production, marketing, personnel relations, and business management); organization, group, and individual behavior; quantitative applications in business; communication skills; business ethics; globalization; total-quality management; and other business-related courses as approved by the Board.

**EDUCATION
(cont'd)**

NOTE: Highlight on the transcript all courses that you wish to have applied toward the 30 semester (45 quarter) hours of upper division or graduate level business-related courses;

OR

Provide signed *Certificate of Public Accountancy Experience* (CPA-14) forms from employers certifying 30 months of full-time experience (35 or more hours per week) with a public accounting firm, and indicating employment dates, hours worked, and details of your experience.

If you sat for the Uniform CPA Examination in May 1998 or later as a Hawaii candidate, and you are applying for CPA licensure within five (5) years of passing the exam, you need not submit your educational transcripts with this application. The transcripts that you submitted to CPA Examination Services in order to qualify to take the exam should have been forwarded to the Board once you passed the examination. In the event your transcripts were not transmitted from CPA Examination Services, you will be contacted to provide them to the Board.

**EXEMPTION FROM
THE EDUCATION
REQUIREMENTS**

You may be eligible for an exemption from the education requirements if the following conditions are met pursuant to Hawaii Revised Statutes section 466-5(c)(2):

- You hold, and have continued to hold, a valid comparable CPA certificate, registration, or license from another state for **at least 10 years preceding the date of this application** for a Hawaii CPA certificate; and
- You have been in the active practice of public accountancy for **at least 5 years preceding the date of this application** for a Hawaii CPA certificate.

Submit the following documentation verifying that you meet the above cited conditions:

1. **A written request for the waiver of the education requirements.**
2. A completed Form CPA-05, *Verification of License/Exam Scores* from the Board of Accountancy of your state of licensure verifying your term of licensure for at least ten (10) years preceding the date of your Hawaii application.
3. A completed Form CPA-14, *Certification of Public Accountancy Experience*, certifying your active practice of public accountancy for a minimum of at least five (5) years preceding the date of your Hawaii application.

**STUDENTS/
GRADUATES OF
FOREIGN
COLLEGES**

Applicants with educational credentials from foreign colleges or universities must have their foreign education evaluation **if** they wish to have their hours of college education considered in qualifying for a CPA certificate. Please be advised that your evaluation **MUST** indicate which courses are **upper division or graduate level courses**.

You must provide satisfactory evidence that the degree or college credits you received from a foreign university, college, or other four-year educational institution are equivalent to a degree or credits one would receive from an accredited university, college, or other four-year educational institution in the United States, by having your academic credentials evaluated by the following Board-approved evaluation service:

**National Association of State Boards of Accountancy (NASBA)
International Evaluation Services (NIES)**

P. O. Box 198727
Nashville, TN 37219

(855) 468-5382 or (615) 277-9077

Fax: (615) 324-1268

Email: nies@nasba.org

Website: <http://www.nasba.org/products/nasbainternationalevaluationservices/>

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EXPERIENCE

All applicants must **submit** a signed original *Certification of Public Accountancy Experience* form (CPA-14) from your employer or supervisor who holds or had held a CPA license in Hawaii or in another state or jurisdiction during the time of your employment. This form should verify the duration and scope of your experience. On the form, your employer or supervisor should **provide specific starting and ending dates** of your employment, the total number of **chargeable** audit hours worked (if you are choosing to fulfill the experience requirement for licensure as a CPA with 1,500 **chargeable** hours in the performance of audits), verifying your duties and responsibilities in one of the following:

- 1) 1,500 **chargeable** hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while employed on a full-time basis (35 or more hours per week) in public accounting practice; **OR**
- 2) Two (2) years of full-time professional work experience (35 or more hours per week) in public accounting practice, private industry, government, or education.

The form should also include the CPA license number of the certifying employer or supervisor who is signing the form, and the state or jurisdiction where your employer or supervisor is licensed as a CPA or was licensed as a CPA during the time that you were under his/her supervision. If licensed outside of Hawaii, attach a copy of the CPA license.

NOTE: For those applicants who have been self employed, you may self attest and personally complete the experience form provided you:

- **Submit** a state verification of a valid CPA license that verifies that it was current and valid during the time period being claimed.

NOTE: **If your experience was gained in the private, government, or academic sectors, and not at a CPA firm, it is crucial that the description of your duties and responsibilities be as comprehensive and inclusive as possible so that the Board has the information required for it to determine whether your experience is equivalent to experience gained at a CPA firm.**

IMPORTANT NOTICE: This experience requirement is **in addition** to the 30-month experience option that satisfies the 30 semester hours of additional study requirement for applicants who passed the Uniform CPA Exam before December 31, 2000, and subsequently passed the exam before the conditional credits expired.

BIENNIAL RENEWAL

Licensees shall renew licenses on or before **December 31 of each odd-numbered year**. Renewal applications are sent approximately 30 days prior to December 31. Licensees are advised to keep the Board informed of any change in their mailing address.

NOTE: A current permit to practice is also required to practice public accountancy in this State. Separate application forms for a current permit to practice are available.

BOARD LAWS AND RULES

Copies of the Accountancy laws, Chapter 466, HRS, and Title 16, Chapter 71, Hawaii Administrative Rules are available by submitting a written request to: *Board of Public Accountancy, Commerce and Consumer Affairs, P.O. Box 3469, Honolulu, HI 96801*. Chapter 436B, Hawaii Revised Statutes, the Professional and Vocational Licensing Act, should be read in conjunction with HRS Chapter 466 and HAR Chapter 71.

The laws and rules are also posted on our website and may be downloaded free of charge at: hawaii.gov/dcca/pvl. Click on "Accountancy". Then click on "Statute/Rule Chapter" in the yellow box to the right.

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**BOARD'S
ADDRESS**

Mail all required items to:

Board of Public Accountancy
DCCA, PVL Licensing Branch
P.O. Box 3469
Honolulu, HI 96801

OR

Deliver to office location at:

335 Merchant Street
Room 301
Honolulu, HI 96813
Phone: (808) 586-3000

**ABANDONMENT
OF APPLICATION**

Pursuant to HRS §436B-9, your application shall be considered abandoned and will be destroyed, if you fail to complete the license process within one year after filing an application or fail to take and pass the examination after becoming eligible to take the examination.

If an application is deemed abandoned, the applicant shall be required to reapply for licensure and comply with the licensing requirements at the time of the reapplication.

**RELEASE OF
INFORMATION**

If an agency or individual is assisting you with the licensure process, we will not be able to release any information to them unless you provide us with authorization. If you wish to do so, please complete the portion on "**Release of Information to Third Party**", sign, and date it.

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ATTENTION

ALL CERTIFIED PUBLIC ACCOUNTANTS
and PUBLIC ACCOUNTANTS

Effective for the December 31, 2011 renewal of your CPA or PA License, and for every biennial license renewal thereafter, you are required to complete 4 hours of continuing professional education ("CPE") in ETHICS or PROFESSIONAL CONDUCT, pursuant to Hawaii Administrative Rules section 16-71-2.

This is a MANDATORY REQUIREMENT for ALL Hawaii-licensed CPAs and PAs, not only for those who renew a permit to practice. You must obtain the CPE hours from a CPE sponsor that is approved by the Hawaii Board, or by the NASBA National registry, or by another state board of accountancy.

For the next renewal on December 31, 2011, you must earn the 4 hours of CPE in ethics or professional conduct during the biennium from January 1, 2010 to December 31, 2011. Failure to do so will result in the forfeiture of your license.

Questions on the mandatory CPE in ethics or professional conduct should be directed to the Board's office at (808) 586-2696.

APPLICATION FOR LICENSE - CPA

Legal Name (First, Middle)	(Last)	FOR OFFICE USE	License No. CPA -	Effective
Other names used (previous surnames, maiden name, etc.)				
Residence Address (Include Apt. No., City, State & Zip Code)				
Mailing Address (ONLY if different from Residence)				
Social Security No.	Phone No.: Res:			Email Address:
	Bus:			

ANSWER all of the following questions by checking your answers.
PROVIDE details and explanations when needed or required.

- 1. Are you at least 18 years of age? YES NO
- 2. Are you a U.S. citizen, a U.S. national, or an alien authorized to work in the United States? YES NO
- 3. a) Have you passed all sections of the Uniform CPA Examination? YES NO
- b) In what state(s)? _____
- c) Date of passing all sections of the examination: _____

YOU MUST ANSWER QUESTION 4a OR 4b.

- 4. a) If you passed the Uniform CPA Examination **after** December 31, 2000, did not hold conditional credits before December 31, 2000, and did not subsequently pass the CPA Exam before the conditional credits expired, **ANSWER** the following questions:
 - Have you completed at least 150 semester (225 quarter) hours of college education? YES NO
 - Do you hold a baccalaureate or higher degree conferred by an accredited college or university? .. YES NO
 - Have you completed at least 24 semester (36 quarter) hours of accounting and auditing courses, of which 18 semester (27 quarter) hours are upper division or graduate level accounting and auditing courses? YES NO
 - Have you completed at least 24 semester (36 quarter) hours of upper division or graduate level (accounting or non-accounting) business-related courses? YES NO
- b) If you passed the Uniform CPA Examination **before** December 31, 2000, or held conditional credits before December 31, 2000, and subsequently passed the CPA Exam before the conditional credits expired, **ANSWER** the following questions:
 - Do you hold a baccalaureate or higher degree conferred by an accredited college or university? .. YES NO
 - Have you completed at least 18 semester (27 quarter) hours of upper division or graduate level accounting and auditing courses? YES NO

(SIGNATURE REQUIRED ON PAGE 2)

Appl.	005.....	\$25
Lic.	009.....	\$64
CRF.....	006.....	\$50/\$100
1/2 Ren.	001.....	\$26
Service Charge.....	BCF.....	\$25

APPLICATION FOR CPA LICENSE

Applicant's Name: _____

Date: _____

- Have you completed at least 30 semester (45 quarter) hours of business-related courses in addition to your baccalaureate degree? YES NO
- **OR** do you have at least 30 months of work experience in a public accounting practice? (exclusive of the experience requirement indicated in question 5) YES NO
- 5. a) Have you completed at least 1,500 chargeable hours in the performance of audits involving generally accepted U.S. accounting principles and auditing standards earned while in public accounting practice? YES NO
- b) Have you completed at least two (2) years of full-time professional work experience in public accounting practice, private, industry, government, or education? YES NO
- 6. If you hold an out-of-state CPA license, **ANSWER** the following questions:
 - What state of jurisdiction issued your CPA license? _____
 - Date of licensure? _____ Expiration date? _____
 - Are you requesting an exemption from the education requirements? YES NO
 - If "YES", attach a written request for the waiver of the education requirements.
 - See instructions for documents required to verify that you have been in the active practice of public accountancy for at least 5 years preceding the date of your application.
 - Has your license ever been revoked, suspended, or otherwise subjected to disciplinary action? YES NO
(If you answer "YES", you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
 - Are you presently being investigated or are there any disciplinary actions pending against your license? YES NO
(If you answer "YES", you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
- 7. Has any license granted to you ever been suspended, revoked, or otherwise subjected to disciplinary action? YES NO
(If you answer "YES", you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
- 8. Are there any current or pending liens, suits, or judgments against you? YES NO
(If you answer "YES", you **MUST** provide an explanation and submit any pertinent documents.)
- 9. Have you ever been convicted of a crime in any jurisdiction that has not been annulled or expunged?. YES NO
(If you answer "YES", you **MUST** provide an explanation and provide certified court documentation on the date, place, and nature of each conviction, and the status of fulfillment of conditions of each sentence.)

EXPLANATIONS: (If additional space is required, attach a separate sheet.)

(CONTINUED ON PAGE 3)

APPLICATION FOR CPA LICENSE

Applicant's Name: _____

Date: _____

Affidavit of applicant:

I hereby certify that the statements, answers and representations made in this application and in the documents submitted are true and correct. I understand that any misrepresentation is grounds for refusal or subsequent revocation and is a misdemeanor (Section 710-1017, Sections 436B-19, and 466-9, Hawaii Revised Statutes). I further certify that I have read and will abide by the provisions of Chapter 466, Hawaii Revised Statutes, and Title 16, Chapter 71, Hawaii Administrative Rules.

Signature

Date

Release of Information to Third Party:

To assist me in the licensing process, I authorize DCCA's staff to release any and all information regarding my application (including, but not limited to, application status) to the following third party:

Print Name of individual who is assisting you: _____

Name of Organization: _____

Signature of Applicant

Date