

**Adopt Ac 301 and renumber PART 301 through PART 304 as PART 302 through PART 304, to read as follows:**

PART Ac 301 DEFINITIONS

Ac 301.01 Definitions.

(a) “Dishonest act,” means any course of conduct involving intentional deception by the applicant, whether in the course of employment or as private conduct, and includes violation of any professional code of ethics or conduct to which the applicant is required to adhere, provided such actual violation relates to dishonesty.

(b) “Good character” means “good character” as defined in RSA 309-B:5, II, namely, “the lack of a history of dishonest or felonious acts.”

(c) “History” means:

(1) Conviction at any time of a felony that has not been annulled by a court of competent jurisdiction;

(2) Conviction within the year immediately preceding the application of any offense or misdemeanor involving a dishonest act that has not been annulled by a court of competent jurisdiction;

(3) Conviction within the 5 years immediately preceding the application of 2 offenses, misdemeanors, or both, involving dishonest acts and that have not been annulled by a court of competent jurisdiction; or

(4) Conviction within the 10 years immediately preceding the application of 3 or more offenses, misdemeanor, or both, involving dishonest acts.

(d) The board shall deny an application for a certificate through domestic or foreign reciprocity if the board finds by clear and convincing evidence that the applicant is not of good character.

(e) When an applicant is found to be unqualified for a certificate because of a lack of good character, the board shall furnish the applicant:

(1) A statement containing the findings of the board;

(2) A complete record of the evidence upon which the determination was based; and

(3) A notice of the applicant’s right of appeal under Ac 200.

**Readopt with amendment Ac 301.01 through Ac 301.03 effective 1/1/15 (Document #1076) and renumber as Ac 302.01 and Ac 302.03, to read as follows:**

PART Ac 30[+]2 APPLICATION PROCEDURE

Ac 30[+]2.01 Purpose. The purpose of this part is to describe [the process by which] **requirements** an applicant **is required to possess in order** to appl[ies]y to the [board] **Office of**

**Professional Licensure and Certification (OPLC)** either for a certificate to practice as a CPA in the state of New Hampshire (**NH**) or for the registration of a firm to engage in an accounting business in [~~New Hampshire~~] **NH**.

Ac 30[~~1~~]**2.02** CPA Certification Process Overview. Each person seeking a [~~New Hampshire~~] **NH** certificate to practice as a CPA shall:

(a) Meet the education requirements set forth in RSA 309-B:5, III, and in Ac 30[~~2~~]**3.02** prior to [~~sitting for~~] **taking** the applicable CPA exam;

(b) Meet the experience requirements set forth **in** RSA 309-B:5, IX or X, or a combination of both provided that the minimum amount of experience is documented, [~~and in~~] **as required by** Ac 30[~~2~~]**3.04**;

(c) Take and pass the required applicable **“Uniform Certified Public Accountants”** (CPA) examination, the requirements for which shall be the following:

(1) The Uniform Certified Public Accountant Examination created and graded by the American Institute of Certified Public Accountants (AICPA) and administered by the National Association of State Boards of Accountancy (NASBA) for each applicant who is not licensed as:

a. A Certified Public Accountant (CPA) in any jurisdiction in the United States or Hong Kong;

b. Chartered Accountant (CA) in Canada, Australia, New Zealand or Ireland;

c. A Contadores Publicos Certificado (CPC) in Mexico; or

d. A holder of any other foreign designation granted in a foreign country, and which complies with RSA 309-B:7, X, as determined by NASBA and the **OPLC in consultation with the** board;

(2) The International Qualifications Examination (**IOEX**) administered by NASBA for each applicant who is licensed pursuant to (1)a. – d. above, and who seeks licensure by reciprocity;

(3) Each applicant shall contact the [~~National Association of State Boards of Accountancy~~] NASBA [}] **directly** to apply to sit for the exam **and meet all of their requirements**;

(4) Each applicant shall contact the [~~National Association of State Boards of Accountancy~~] NASBA [}] to apply for a certificate to practice as a CPA in [~~New Hampshire~~] **NH**;

[~~(5) Applications shall include the payment of the fee required by NASBA, as well as the provision of any documents required by NASBA to determine the applicant’s eligibility, in accordance with these rules, to sit for the exam or for a certificate to practice as a CPA in New Hampshire;~~

[~~(6) Once the applicant is determined to be eligible to sit for the exam, NASBA shall send a Notice to Schedule (NTS) to the applicant;~~

[~~(7) Once the applicant receives the NTS, the applicant shall make arrangements to schedule and sit for the exam within 6 months of the issue date on the NTS;~~]

~~[(8)]~~**(4)** The ~~[board]~~ **OPLC** shall refer all inquiries regarding such arrangements directly to NASBA; and

~~[(9)]~~**(5)** The applicant shall direct all communication regarding:

- a. All aspects of the administration of the examination or for a certificate to practice as a CPA in ~~[New Hampshire]~~ **NH** to NASBA; and
- b. Unresolved conflicts between the applicant and NASBA to the **OPLC for board review**.

(d) For an initial certification, each applicant shall submit an application package to NASBA that includes:

(1) A ~~[fully]~~ completed **“Universal Application For Initial [Certification Form, including all required attachments, as described in Ac 301.04] Licensure” as required by Plc 304.01(a)(1)**;

(2) ~~[A minimum of 3 character reference forms, as described in Ac 301.06;]~~ **A completed “Addendum to the Universal Application for Initial Licensure” described in Ac 301.03(c)(2)**;

(3) ~~[Verification of education, which shall include:]~~ **The initial application fee required by 1002.01; and**

**(4) Any forms and documents required by NASBA.**

~~[a. If the applicant received his or her education in the United States, an official, sealed transcript from an accredited college or university in the United States and which contains enough information for the board or its designee to determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination; or~~

~~b. If an applicant received his or her education outside the United States, an evaluation from any academic credential evaluation service that has been approved by NASBA and which contains the following information so that the board or its designee can determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination:~~

~~1. An equivalency summary that indicates the analogous academic degrees in the United States the applicant holds;~~

~~2. A credential analysis that specifies:~~

~~(i) The name of the country;~~

~~(ii) The degree awarded;~~

~~(iii) The year the degree was awarded; and~~

~~(iv) The entity that awarded the degree;~~

~~3. A course-by-course listing; and~~

~~4. A course credit analysis that includes:~~

~~(i) Total credits earned toward the degree as stated on transcripts submitted;~~

~~(ii) Total accounting credits earned; and~~

~~(iii) Total business credits earned;~~

~~(4) Verification of experience, which shall include:~~

~~a. Public accounting experience documented using Public Accounting Experience Verification Form, as described in Ac 301.07;~~

~~b. Governmental accounting experience documented using Governmental Accounting Experience Verification Form as described in Ac 301.08; or~~

~~c. A combination of public and governmental accounting experience using the forms described in a. and b. above, provided that the total amount of experience meets the minimum amount of experience required by RSA 309-B:5;~~

~~(5) If the applicant sat for the applicable CPA examination in another state, a fully completed Authorization For Interstate Exchange Of Information Form as described in Ac 301.09; and~~

~~(6) The application processing fee as required by NASBA.~~

~~— (e) For a reciprocity certification, submit an application package that shall include:~~

~~(1) A fully completed Reciprocity Application Form, including all required attachments, as described in Ac 301.05;~~

~~(2) One of the following:~~

~~a. If the applicant received his or her education in the United States, an official, sealed transcript from an accredited college or university in the United States and which contains enough information for the board or its designee to determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination; or~~

~~b. If an applicant received his or her education outside the United States, an evaluation from any academic credential evaluation service that has been approved by NASBA and which contains the following information so that the board or its designee can determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination:~~

- ~~1. An equivalency summary that indicates the analogous academic degrees in the United States the applicant holds;~~
  - ~~2. A credential analysis that specifies:
    - ~~(i) The name of the country;~~
    - ~~(ii) The degree awarded;~~
    - ~~(iii) The year the degree was awarded; and~~
    - ~~(iv) The entity that awarded the degree;~~~~
  - ~~3. A course-by-course listing; and~~
  - ~~4. A course credit analysis that includes:
    - ~~(i) Total credits earned toward the degree as stated on transcripts submitted;~~
    - ~~(ii) Total accounting credits earned; and~~
    - ~~(iii) Total business credits earned;~~~~
- ~~(3) Verification of experience, which shall include:~~
- ~~a. Public accounting experience documented using Public Accounting Experience Verification Form, as described in Ac 301.07 or have been active in practice for at least 4 of the 10 years immediately preceding the application;~~
  - ~~b. Governmental accounting experience documented using Governmental Accounting Experience Verification Form as described in Ac 301.08; or~~
  - ~~c. A combination of public and governmental accounting experience using the forms described in a. and b. above, provided that the total amount of experience meets the minimum amount of experience required by RSA 309-B:5;~~
- ~~(4) A fully completed Authorization For Interstate Exchange Of Information Form as described in Ac 301.09;~~
- ~~(5) A photocopy of each verifying CPA, CA, CPC or other equivalent foreign designation holder's:~~
- ~~a. Driver's license clearly showing such person's photograph, identification information, and signature; or~~
  - ~~b. Passport clearly showing such person's photograph, identification information, and signature; and~~
- ~~(6) The application fee required pursuant to RSA 309-B:4, VIII(h) and as specified in Ac 301.13; and~~

— (f) If the applicant is unable to provide the verification of experience as required by (e) (3) above, provide proof of:

(1) ~~Passing, within the 10 years immediately preceding the application, the examination on which the certificate was based pursuant to RSA 309-B:7, III(b); and~~

(2) ~~Having acquired at least 4 years' public accounting experience outside [New Hampshire] NH after passing the examination required pursuant to (1) above.~~

— (g) ~~Personally appear before the board or a designee of the board if the board determines that there are any questions regarding any aspect of the application that cannot be completely resolved without such a personal appearance.]~~

Ac 30[1]2.03 Requirements for Forms and Other Submissions. ~~[All forms and other documents submitted to NASBA on behalf of the board pursuant to Ac 300 shall:]~~

(a) **All forms and other documents submitted to NASBA on behalf of the [board] OPLC pursuant to Ac 300 shall [B] be** written in English unless the original document is in another language, in which case a copy of the document in its original language shall be accompanied by a translation that has been attested to by the person who translated the document as being accurate and complete; and

(b) Except for signatures and dates of signatures, applications shall not be handwritten. ~~[The board or its designee shall accept forms and other documents that have been produced through the use of a computer, typewriter, or some other process that produces similarly legible and uniform text.]~~

(c) The following forms shall be submitted ~~[on-line]~~ to NASBA as applicable:

(1) The **“Universal Application for Initial [Certification as a CPA Form] Licensure” required by Plc 304.01(a)(1);**

(2) ~~[The Application for Certification as a CPA Through Reciprocity;]~~ **The “Addendum to the Universal Application for Initial Licensure requiring the following:**

**a. Any names the applicant has ever been know by;**

**b. Every date on, and state in, which the applicant sat for and passed any portion of the applicable CPA examination;**

**c. A chronological summary of the applicant’s public and governmental accounting experience that includes:**

**1. The applicant’s position title;**

**2. The beginning and ending dates of such employment;**

**3. The name of the employer; and**

**4. The city and state of the employer;**

**d. If the applicant passed the applicable CPA examination in a state other than NH list each state in, and date on, which they took any part of the applicable CPA examination;**

**e. A summary of the relevant academic degrees earned outside of the United States that the applicant holds including:**

**1. The name of the country;**

**2. The degree awarded;**

**3. The year the degree was awarded;**

**4. The entity that awarded the degree;**

**5. A list of courses taken for each degree earned;**

**6. A course credit analysis that includes:**

**i. Total credits earned toward the degree;**

**ii. Total accounting credits earned toward the degree;**

**iii. Total accounting credits earned towards the degree; and**

**iv. Total business credits earned toward the degree;**

(3) [~~The Character Reference Form;~~] **Any other forms as required by NASBA;** and

(4) [~~The Public Accounting Experience Verification Form and cover letter]~~ **The fee required by Plc 1002.01.**

~~[(5) The Governmental Accounting Experience Verification Form and cover letter; and~~

~~(6) The Authorization for Interstate Exchange of Information Form.]~~

**Repeal Ac 301.04, effective 2/21/20 (Document #12991), as follows:**

~~[Ac 301.04 Application for Initial Certification as CPA Form. Each applicant for an initial certification as a CPA shall apply through the National Association of State Boards of Accountancy (NASBA) and provide the following on a “New Hampshire Initial License Application” form: :~~

~~— (a) The applicant's personal information, which shall include his or her:~~

~~(1) Full legal name as it appears on the applicant's passport, if not a US citizen, or driver's license if a US citizen, as well as any other name by which the applicant has been known, including maiden name;~~

~~(2) Residential and complete mailing addresses including the name of the business if the mailing address is for business;~~

- ~~(3) Telephone number;~~
- ~~(4) Date of birth;~~
- ~~(5) Place of birth, including the name of the city or town, the name of the state or province, and the name of the country; and~~
- ~~(6) Social security number, as required pursuant to RSA 161-B:11, VI-a;~~
- ~~— (b) A photocopy of the applicant's:~~
  - ~~(1) Driver's license clearly showing such person's photograph, identification information, and signature; or~~
  - ~~(2) Passport clearly showing such person's photograph, identification information, and signature;~~
- ~~— (c) The name, address, and telephone number of the applicant's current employer;~~
- ~~— (d) Every date on, and state in, which the applicant sat for and passed any portion of the applicable CPA examination;~~
- ~~— (e) An updated list of post-secondary schools attended and degrees earned between the time of applying to sit for the CPA examination and applying for certification if such updated information would affect the experience required pursuant to RSA 309-B:5, IX;~~
- ~~— (f) A statement as to whether the applicant has ever been disciplined, suspended, or expelled from any professional organization;~~
- ~~— (g) A chronological summary of the applicant's public and governmental accounting experience that includes:~~
  - ~~(1) The applicant's position title;~~
  - ~~(2) The beginning and ending dates of such employment;~~
  - ~~(3) The name of the employer; and~~
  - ~~(4) The city and state of the employer;~~
- ~~— (h) A statement as to whether the applicant has ever been convicted of a felony that has not been annulled or has committed any dishonest act as defined in Ac 302.05. If the applicant responds in the affirmative, the applicant shall provide a complete description of the circumstances surrounding such conviction, act, or both, omitting no material fact;~~
- ~~— (i) At least 3 character references, using a separate "Character Reference Form" for each, pursuant to Ac 301.06;~~

~~— (j) Verification of accounting experience, using “Experience Verification Form,” pursuant to Ac 301.07 and “Governmental Accounting Experience Verification Form,” pursuant to Ac 301.08 as appropriate;~~

~~— (k) If the applicant passed the applicable CPA examination in a state other than New Hampshire, the applicant also shall:~~

~~(1) Indicate each state in, and date on, which he or she sat for any part of the applicable CPA examination;~~

~~(2) Indicate whether he or she has ever been licensed, as the term “license” is defined in RSA 541-A:1, VIII, in any state, and if so which state or states;~~

~~(3) Indicate the status of each CPA license disclosed pursuant to (2) above that the applicant currently holds or has held;~~

~~(4) Provide a summary of the applicant's education, which shall include:~~

~~a. The full name of the educational institution attended or the special training received;~~

~~b. The location at which such education or special training was obtained;~~

~~c. The beginning and ending attendance dates;~~

~~d. The date the applicant graduated or completed the training; and~~

~~e. The degree or other recognition awarded;~~

~~(5) Provide documentary evidence demonstrating that the applicant satisfies the New Hampshire CPA education requirements, which shall be in the form of one of the following:~~

~~a. If the applicant received his or her education in the United States, an official, sealed transcript from an accredited college or university in the United States and which contains enough information for the board or its designee to determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination; or~~

~~b. If an applicant received his or her education outside the United States, an evaluation from any academic credential evaluation service that has been approved by NASBA and which contains the following information so that the board or its designee can determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination:~~

~~1. An equivalency summary that indicates the analogous academic degrees in the United States the applicant holds;~~

~~2. A credential analysis that specifies:~~

~~(i) The name of the country;~~

- ~~(ii) The degree awarded;~~
- ~~(iii) The year the degree was awarded; and~~
- ~~(iv) The entity that awarded the degree;~~

~~3. A course-by-course listing; and~~

~~4. A course credit analysis that includes:~~

- ~~(i) Total credits earned toward the degree;~~
- ~~(ii) Total accounting credits earned; and~~
- ~~(iii) Total business credits earned;~~

~~(6) A fully completed “Authorization for Interstate Exchange of Examination and Licensure Information” form, pursuant to Ac 301.09 for each state in which the applicant:~~

- ~~a. Sat for any portion of the applicable CPA examination outside New Hampshire; and~~
- ~~b. Has ever held a CPA license;~~

~~— (l) The fee specified in Ac 301.13;~~

~~— (m) The application processing fee of \$150.00; and~~

~~— (n) A certification signed by the applicant indicating that:~~

~~(1) The primary purpose of the application is to practice public accountancy in New Hampshire or in service of New Hampshire clients, and not to circumvent examination prerequisites in any other jurisdiction; and~~

~~(2) The application is true and correct to the best of the applicant’s knowledge and belief.]~~

**Readopt with amendment Ac 301.05, effective 2/21/20 (Document #12991) and renumber as Ac 302.04, to read as follows:**

Ac 30~~[1]~~**2.0**~~[5]~~**4** Application for Certification as CPA Through Reciprocity Form. Each applicant for certification as a CPA through reciprocity shall apply ~~[through]~~ **directly to** NASBA ~~[and provide]~~ **by providing** the following ~~[on or with the “New Hampshire Reciprocal License Application” form]:~~

(a) The ~~[applicant’s personal information, which shall include his or her:]~~ **The “Universal Application for Initial Licensure” described in Plc 304.01(a)(1);**

~~(1) Full legal name as it appears on the applicant’s passport, if not a US citizen, or driver’s license if a US citizen, as well as any other name by which the applicant has been known, and maiden name if applicable;~~

- ~~(2) Residential and complete mailing addresses including the name of the business if the mailing address is for a business;~~
  - ~~(3) Telephone number and e-mail address;~~
  - ~~(4) Date of birth;~~
  - ~~(5) Place of birth, including the name of the city or town, the name of the state or province, and the name of the country; and~~
  - ~~(6) Social security number, as required pursuant to RSA 161-B:11, VI a;~~
- ~~— (b) A photocopy of the applicant's:~~
- ~~(1) Driver's license clearly showing such person's photograph, identification information, and signature; or~~
  - ~~(2) Passport clearly showing such person's photograph, identification information, and signature;~~
- ~~— (c) The name, address, and telephone number of the applicant's current employer;~~
- ~~— (d) Each date on, and state in, which the applicant passed any portion of the applicable CPA examination;~~
- ~~— (e) An indication of whether he or she has ever been licensed, as the term "license" is defined in RSA 541-A:1, VIII, in any state, and if so which state or states, the date of licensure and expiration date;]~~

**(b) The "CPA Foreign Applicant for Reciprocity Addendum to the Universal Application for Initial Licensure" shall require the following:**

- ~~[(f)] **(1)** The number of hours of continuing professional education (CPE) the applicant has completed, and the time frame in which such CPE was completed **within the immediately preceding 3 years;**~~
- ~~[(g) A statement as to whether the applicant has ever been disciplined, suspended, or expelled from any professional organization;~~
- ~~— (h) Two passport type photographs of the applicant;~~
- ~~— (i) A summary of the applicant's education, which shall include:~~
  - ~~(1) The full name of the educational institution attended or the special training received;~~
  - ~~(2) The location at which such education or special training was obtained; and~~
  - ~~(3) The degree or other recognition awarded;~~
- ~~— (j) Documentary evidence demonstrating that the applicant satisfies the New Hampshire education requirements, which shall be in the form of one of the following:~~

- ~~(1) If the applicant received his or her education in the United States, an official, sealed transcript from an accredited college or university in the United States and which contains enough information for the board or its designee to determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination; or~~
- ~~(2) If an applicant received his or her education outside the United States, an evaluation from any academic credential evaluation service that has been approved by NASBA and which contains the following information so that the board or its designee can determine whether the applicant met the New Hampshire education requirements that were in effect at the time the applicant successfully completed the applicable CPA examination:~~
- ~~a. An equivalency summary that indicates the analogous academic degrees in the United States the applicant holds;~~
  - ~~b. A credential analysis that specifies:
    - ~~1. The name of the country;~~
    - ~~2. The degree awarded;~~
    - ~~3. The year the degree was awarded; and~~
    - ~~4. The entity that awarded the degree;~~~~
  - ~~c. A course-by-course listing; and~~
  - ~~d. A course credit analysis that includes:
    - ~~1. Total credits earned toward the degree;~~
    - ~~2. Total accounting credits earned; and~~
    - ~~3. Total business credits earned;~~~~
- ~~—— (k) A chronological summary of the applicant’s public and governmental accounting experience that includes:~~
- ~~(1) The applicant’s position title;~~
  - ~~(2) The beginning and ending dates of such employment;~~
  - ~~(3) The name of the employer; and~~
  - ~~(4) The address of the employer;]~~
- ~~—— (l) A summary of the character references that includes:~~
- ~~(1) The name and address of the person providing the character reference;~~
  - ~~(2) The occupation of the person providing the character reference; and~~

- ~~(3) The number of years that the person providing the character reference has known the applicant;~~
- ~~— (m) A statement as to whether the applicant has ever been convicted of a felony that has not been annulled or has committed any dishonest act as defined in Ac 302.05. If the applicant responds in the affirmative, the applicant shall provide a complete description of the circumstances surrounding such conviction, act, or both, omitting no material fact;~~
- ~~— (n) At least 3 character references, using a separate “Character Reference Form” for each;~~
- ~~— (o) Verification of accounting experience, using “Experience Verification Form”;~~
- ~~(p) As an alternative to (p) above, documents that establish pursuant to RSA 309-B:7, III(b), that the applicant has at least 4 years’ experience in the 10 years immediately preceding the application, which shall include but not be limited to any one or more of the following to evidence public accounting experience to satisfy RSA 309-B:7, III(b):~~
  - ~~(1) Copies of the applicant’s W2 forms issued by the firm(s) that employed the applicant;~~
  - ~~(2) Copies of documents prepared by the applicant and filed with the IRS; or~~
  - ~~(3) One or more letters from the firm or firms that employed the applicant, with each such letter:~~
    - ~~a. Written on firm letterhead;~~
    - ~~b. Identifies the applicant by full name and both business and residential addresses;~~
    - ~~c. Indicating the dates of employment in which the applicant practiced public accounting; and~~
    - ~~d. Signed by a CPA who attests to the accuracy of the information provided.~~
- ~~(q) A fully completed “Authorization for Interstate Exchange of Examination and Licensure Information [Form],” for each state in which the applicant:~~
  - ~~(1) Sat for any portion of the applicable CPA examination; and~~
  - ~~(2) Has ever held a CPA license;~~
- ~~— (r) The application processing fee of \$150.00; and~~
- ~~— (s) A certification signed by the applicant indicating that:~~
  - ~~(1) The primary purpose of the application is to practice public accountancy in New Hampshire or in service of New Hampshire clients, and not to circumvent examination prerequisites in any other jurisdiction; and~~
  - ~~(2) The application is true and correct to the best of the applicant’s knowledge and belief.]~~

**(c) The fee as required by Plc 1001.01.**

**Repeal Ac 301.06 through Ac 301.09, effective 1/1/15 (Document #10746), as follows:**

~~[Ac 301.06 Character Reference Form. Each applicant for initial certification as a CPA or certification as a CPA through reciprocity shall provide each character reference on a separate Character Reference Form that:~~

~~— (a) Includes the following information supplied by the applicant:~~

- ~~(1) The applicant's name, residential address, and telephone number;~~
- ~~(2) Whether the application is being filed for initial certification or certification by reciprocity;~~
- ~~(3) The date the applicant signed the form to the person writing the character reference;~~

~~— (b) Includes the following supplied by the person writing the character reference:~~

- ~~(1) The writer's name, address, and telephone number;~~
- ~~(2) The context or contexts in which the writer became acquainted with the applicant;~~
- ~~(3) The nature of the relationship that the writer has with the applicant and the number of years that the writer has known the applicant;~~
- ~~(4) The occupation of the person providing the character reference; and~~
- ~~(5) Any information about the applicant that the writer believes supports or detracts from the applicant's good character; and~~
- ~~(6) The writer's signature indicating that the information contained in the reference is true and correct to the best of the writer's knowledge and belief, and the date signed.~~

~~Ac 301.07 Public Accounting/ Experience Verification Form.~~

~~— (a) Each applicant for initial certification as a CPA or certification as a CPA through reciprocity shall provide verification of public accounting experience, using a separate Public Accounting Experience Verification Form for each employer, that:~~

- ~~(1) Includes the applicant's name and relevant dates of employment;~~
- ~~(2) Is completed by a CPA, CA, CPC or other equivalent foreign designation holder who identifies himself or herself as one or more of the following:~~
  - ~~a. A CPA in the United States or Hong Kong;~~
  - ~~b. A CA in Canada, Australia, New Zealand or Ireland;~~

~~c. A CPC in Mexico; or~~

~~d. Any other designation from a foreign country determined to be substantially equivalent pursuant to Ac 301.02(e)(1)e.;~~

~~(3) Provides the following information regarding the CPA, CA, or CPC or other equivalent foreign designation verifying the applicant's experience:~~

~~a. The CPA, CA, or CPC or other equivalent foreign designation holder's full name;~~

~~b. The name of the state, province, and country in which the CPA, CA, CPC, or other equivalent foreign designation holder is licensed; and~~

~~c. License number if any;~~

~~d. The date on which such license or certification expires;~~

~~(4) Provides 2 columns, with one column being used if the applicant possesses a master's degree pursuant to RSA 309-B:5, IX(b), and Ac 302.04 (b)(2)b., and the other if the applicant possesses a baccalaureate degree;~~

~~(5) Provides the number of hours of experience the applicant accumulated in each of the following areas of practice:~~

~~a. Audit, review, financial statements or any report function;~~

~~b. Management advisory services;~~

~~c. Financial advisory services;~~

~~d. Consulting services;~~

~~e. Preparation of tax returns;~~

~~f. Furnishing advice on tax returns;~~

~~g. Furnishing advice on tax matters; and~~

~~h. Private practice or industry;~~

~~(6) Provides the total number of hours the applicant accumulated in the practice areas listed in (5)a. through h. above;~~

~~(7) Provides the total number of hours spent performing other functions including but not limited to:~~

~~a. Administrative functions;~~

~~b. Non-billable projects;~~

~~c. CPE; and~~

d. ~~Time off;~~

~~(8) Indicates whether the applicant worked full-time or part-time; and~~

~~(9) The CPA, CA, CPC or other equivalent foreign designation holder's signature indicating that the information contained in the experience verification is true and correct to the best of the CPA, CA, CPC or other equivalent foreign designation holder's knowledge and belief, and the date signed.~~

~~— (b) Each applicant for an initial certification as a CPA or certification as a CPA through reciprocity shall provide verification of the CPA, CA, CPC or other equivalent foreign designation holder's license status from the licensing body that licensed the applicant and that includes:-~~

~~(1) The full name of such CPA, CA, CPC or other equivalent foreign designation holder;~~

~~(2) The date on which certification or licensure began and the current expiration date; and~~

~~(3) A statement as to whether the CPA, CA, CPC or other equivalent foreign designation holder is current and in good standing.~~

~~— (c) Each applicant for initial certification as a CPA or certification as a CPA through reciprocity shall provide a cover letter for each separate Public Accounting Experience Verification Form submitted. Each such letter shall be signed by the same person who signed the Public Accounting Experience Verification Form as required by (a)(9) above.~~

~~— (d) Each cover letter required pursuant to (c) above, shall:~~

~~(1) Be on the employer's letterhead;~~

~~(2) Identify the applicant for whom verification is being provided;~~

~~(3) Contain the following statements:~~

~~"I have read RSA 309-B:5, IX and I understand it is my responsibility as a Certified Public Accountant or a Public Accountant in the United States and its territories, a Chartered Accountant from Australia, Chartered Accountant from Canada, Chartered Accountant from Ireland, Chartered Accountant from New Zealand or Contadores Publicos Certificado from Mexico (please choose the appropriate title), Certified Public Accountant in Hong Kong to professionally prepare the above named individual to enable this person to meet those experience requirements. This experience should make an individual proficient in the practice of public accounting.~~

~~"I hereby attest to the fact that I have read RSA 309-B:5, IX, understand its requirements and certify that the above named individual has obtained the full experience or partial experience (please choose the appropriate one), from this organization to meet those requirements, and has demonstrated to me personally that they have been proficient in their performance."~~

~~(4) Have the printed name, title, and address of the CPA, CA, CPC or other equivalent foreign designation holder verifying that the applicant has accumulated such experience; and~~

~~(5) Be signed by the CPA, CA, CPC or other equivalent foreign designation holder verifying that the applicant has accumulated such experience.~~

~~Ac 301.08 Governmental Accounting Experience Verification Form.~~

~~(a) Each applicant for initial certification as a CPA or certification as a CPA through reciprocity who has governmental accounting experience shall verify such experience by providing a separate Governmental Accounting Experience Verification Form for each governmental employer that:~~

~~(1) Identifies the applicant by first and last name;~~

~~(2) Identifies the government employer and the dates of the applicant's employment;~~

~~(3) Provides the following information regarding the CPA, CA, CPC or other equivalent foreign designation holder who is attesting to the candidate's governmental accounting experience:~~

~~a. The specific type of licensure held;~~

~~b. The full first and last name of the CPA, CA, CPC or other equivalent foreign designation holder;~~

~~c. The position held by the CPA, CA, CPC or other equivalent foreign designation holder in the governmental employer;~~

~~d. The state, jurisdiction, or country in which the CPA, CA, CPC or other equivalent foreign designation holder is licensed to practice; and~~

~~e. The expiration date of the CPA, CA, CPC or other equivalent foreign designation holder's license;~~

~~(4) Indicates whether the applicant's governmental accounting experience satisfies the requirements of RSA 309-B:5, X(a), (b), or (c), and if so, which;~~

~~(5) If verification of the applicant's governmental accounting experience is claimed to have been satisfied pursuant to RSA 309-B:5, X(b), a list of at least 3 governmental agencies or distinct organization units through which such experience was obtained;~~

~~(6) If verification of the applicant's governmental accounting experience is claimed to have been satisfied pursuant to RSA 309-B:5, X(a) or (c), a list of at least 3 distinct lines of commercial or industrial business through which such experience was obtained;~~

~~(7) The number of hours during which the applicant performed the duties claimed under (5) above or (6) above, or both, in the following areas:~~

~~a. Auditing tax returns or books and accounts of non-governmental entities;~~

~~b. Auditing the books and accounts or activities of 3 or more governmental agencies or distinct organization units;~~

~~c. Reviewing the financial statements and supporting materials covering the financial condition and operations of non-governmental entities engaged in at least 3 distinct lines of commercial or industrial business; and~~

~~d. All activities not covered under a.—c. above.~~

~~(8) An indication of whether the hours of experience claimed pursuant to (7) above is the actual number or an approximation;~~

~~(9) An indication of whether the applicant practiced full-time or part-time; and~~

~~(10) Includes both the signature and printed name of the individual CPA, CA, CPC or other equivalent foreign designation holder verifying such experience as well as the date of such signature.~~

~~—— (b) The signature required pursuant to (a)(10) above shall be an attestation that the information contained in the letter is true and correct to the best of the CPA, CA, CPC or other equivalent foreign designation holder's knowledge and belief.~~

~~—— (c) The applicant shall also obtain from the CPA, CA, CPC or other equivalent foreign designation holder who provides verification pursuant to (a) above an attestation letter on the official letterhead of the government employer identified in (a)(2) above.~~

~~—— (d) The attestation letter required pursuant to (c) above shall state:~~

~~“I have read RSA 309-B:5, X, and understand it is my responsibility as a Certified Public Accountant or Public Accountant in the United States, a CA in Canada, CA in Australia, CA in Ireland, CA in New Zealand or CPC in Mexico, Certified Public Accountant in Hong Kong or other equivalent foreign designation holder (please choose the appropriate title), to professionally prepare the above-named individual to enable this person to meet the experience requirement. This experience should make an individual proficient in the practice of public accounting.~~

~~“I hereby attest to the fact that I have read RSA 309-B:5, X, and understand its requirements and certify that the above-named individual has obtained the full experience or partial experience (please choose the appropriate one) from this agency to meet those requirements, and has demonstrated to me personally that they have been proficient in their performance.”~~

~~—— (e) To be accepted by the board or its designee, the attestation letter shall:~~

~~(1) Comply with (c) and (d) above;~~

~~(2) Be signed by the CPA, CA, CPC or other equivalent foreign designation holder who provided verification pursuant to (a) above; and~~

~~(3) Include the printed name and title of the CPA, CA, CPC or other equivalent foreign designation holder who signed the letter.~~

~~—— Ac 301.09 Authorization for Interstate Exchange of Information Form.~~

~~— (a) If the applicant is required to submit an Authorization for Interstate Exchange of Information Form, the applicant shall provide the following on or with the form:~~

- ~~(1) The applicant's current name and any other names by which the applicant was known, if applicable;~~
- ~~(2) The applicant's date of birth;~~
- ~~(3) The applicant's current mailing address;~~
- ~~(4) An authorization signed and dated by the applicant for the release of the following information, verifications, or statements from each other state's board of accountancy to the New Hampshire board:
  - ~~a. A complete list of each grade the applicant earned on any part of the applicable CPA examination taken in that state;~~
  - ~~b. A statement as to whether the applicant was ever denied admission to the applicable CPA examination;~~
  - ~~c. If applicant has not completed the applicable CPA examination, a statement describing any restrictions preventing the applicant from sitting for the applicable CPA examination in that state;~~
  - ~~d. If applicant is licensed as a certified public accountant, the following:
    - ~~1. A statement as to whether the applicant's license is in good standing;~~
    - ~~2. A statement as to whether the applicant is authorized to practice public accounting in that state;~~
    - ~~3. If applicant holds a current license, a statement as to when the current license will expire; and~~
    - ~~4. If applicant does not hold a current license to practice public accountancy, a brief description of what requirements the applicant must meet for reinstatement of the license; and~~~~~~
- ~~(5) The board seal, signature, title and date from the state board of accountancy in which the applicant passed the exam.~~

**Readopt with amendment Ac 301.10 and Ac 301.12, effective 1/1/15 (Document #10746) and renumber as Ac 302.05 and Ac 302.07, to read as follows:**

**Ac 30[~~1.10~~]2.05 CPA Firm Permit [Overview] Requirements.**

**(a) A CPA firm permit to practice is required for all CPA firms wishing to do business in NH.**

**(b)** Each CPA firm seeking a permit to practice as a CPA firm in ~~[New Hampshire]~~ **NH** or a foreign CPA firm that provides ~~[attest]~~ **assurance** services, ~~[pursuant to RSA 309-B:3, I]~~ **other financial services**, and compilation services ~~[pursuant to RSA 309-B:3, III-a]~~ for a client having its home office in ~~[New Hampshire]~~ **NH** shall:

~~[(a)]~~**(1)** Demonstrate compliance with the ownership requirements set forth in RSA 309-B:8, III(a);

~~[(b)]~~**(2)** Demonstrate that any individual CPA who is responsible for supervising attest services or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm, meets the experience requirements set forth in RSA 309-B:8, III(c);

~~[(c)]~~**(3)** Submit a fully completed **the “CPA Firm Permit Application”** ~~[Form]~~;

~~[(d)]~~**(4)** Submit a **“[p]Peer [r]Review [a]ffidavit [form]”**, if required pursuant to Ac 405.02;

~~[(e)]~~**(5)** Submit a copy of the most recent peer review acceptance letter, if the CPA firm has been issuing reports for 3 or more years, as required pursuant to Ac 405.02; and

~~[(f)]~~**(6)** Submit the application fee ~~[required pursuant to RSA 309-B:8, V and as specified in Ac 301.13]~~ **required by Plc 1002.01**.

Ac 301.14**2.06** CPA Firm Permit Application ~~[Form]~~. Each CPA firm seeking a permit to practice as a CPA firm in ~~[New Hampshire]~~ **NH** or a foreign CPA firm that provides ~~[attest]~~ **assurance** services, ~~[pursuant to RSA 309-B:3, I]~~ **other financial services**, and compilation services ~~[pursuant to RSA 309-B:3, III-a]~~ shall ~~[provide the following on or with the form]~~ **complete and submit to the OPLC the “CPA Firm Permit Application” requiring the following information:**

(a) The complete name of the CPA firm;

(b) The telephone number~~[, fax number,]~~ and business address of the CPA firm and contact information, including:

(1) Street and number;

(2) City;

(3) State;

(4) Zip code;

(6) Contact person and

(5) Contact person's e-mail address;

(c) An indication of the type of practice by selecting one of the following:

(1) Certified Public Accountant(s);

(2) Public Accountant(s);

- (3) Both CPA's and PA's; and
- (4) CPA's and/or PA's with non-licensee owners;
- (d) A list of all partners, shareholders, or owners, including non-licensee owners on firm letterhead, that specifies:
  - (1) Each such person's name, home address, and home telephone number;
  - (2) Each such person's business address and business telephone number; and
  - (3) A description of each person's ownership interest, including percentage of ownership;
- (e) A list of all licensees who work in [~~New Hampshire~~] **NH** for the CPA firm, that specifies:
  - (1) Each such licensee's name;
  - (2) Each such licensee's [~~New Hampshire~~] **NH** certificate number; and
  - (3) Each such [~~New Hampshire~~] **NH** licensee's certificate expiration date;
- (f) A list of every state in which the CPA firm has applied for or holds a permit to practice as a CPA firm;
- (g) A list of every past denial, revocation, suspension, or other disciplinary action taken against the CPA firm's permit to practice in any state;
- (h) Identification of the individual or individuals who will be in charge of all attest services rendered in [~~New Hampshire~~] **NH**, including each such licensee's:
  - (1) Full name;
  - (2) Business address, business telephone number and e-mail address; and
  - (3) [~~New Hampshire~~] **NH** certification number and certification expiration date;
- (i) The type of entity, including but not limited to:
  - (1) Professional corporation;
  - (2) Partnership;
  - (3) Limited liability company; or
  - (4) Professional limited liability company;
- (j) A copy of the most recent peer review acceptance letter, if the CPA firm has been issuing reports for 3 or more years;
- (k) An indication whether the application is new or a renewal;

(l) The affidavit described in Ac 30~~[1-12]~~**2.07(b)**;

(m) The fee specified [~~in Ac 301.13~~] **Plc 1002.01**;

(n) A certification signed by an authorized representative of the firm indicating that the application is true and correct to the best of the representative's knowledge and belief;

(o) Acknowledgement that the provision of false information is a basis for disciplinary action by the board; and

(p) A certification that at least a simple majority of the ownership of the firm is in accordance with RSA 309-B:8, III(a).

Ac 30~~[1-12]~~**2.07 Peer Review Affidavit** [~~for Peer Review Form~~].

(a) Each CPA firm seeking a permit to practice as a CPA firm in [~~New Hampshire~~] **NH** shall submit an affidavit regarding peer review that complies with this section.

(b) The applicant shall [~~supply the following on the affidavit provided by the board~~] **complete and submit the "Peer Review Affidavit" requiring the following information:**

- (1) If the CPA firm does not issue the reports, a statement indicating that the CPA firm does not issue reports and is exempt from the peer review requirement;
  - (2) If the CPA firm has issued its first report less than 18 months prior to the date of the affidavit, a statement indicating that the CPA firm has issued its first report less than 18 months prior to the date of the affidavit and the year-end date on such engagement;
  - (3) If the CPA firm issues reports and has received a peer review report with a rating of pass, a statement indicating that the CPA firm has had a peer review report with the rating of pass and when the next peer review is due; and
  - (4) If the CPA firm issues reports and has received a peer review report of pass with deficiency or deficiencies or fail reporting rating, a statement indicating that the CPA firm is currently taking the necessary steps to correct the deficiency or deficiencies and the date that the CPA firm will notify the board and submit a copy of the final completion letter.
- (c) Each affidavit submitted pursuant to this section shall:
- (1) Include the printed name of the authorized representative of the CPA firm;
  - (2) Be signed by the authorized representative, thereby attesting to the accuracy and truthfulness of the affidavit; and
  - (3) Include the date the authorized representative signed the affidavit attesting to its accuracy and truthfulness.

**Adopt Ac 302.08 to read as follows:**

**Ac 302.08 Denial of Application. An applicant who has been denied a license shall be provided an opportunity for an administrative hearing before the board in accordance with the requirements of Plc 200.**

**Repeal Ac 301.13 and Ac 301.14, effective 1/1/15 (Document #10746), as follows:**

~~[Ac 301.13 Fees:~~

~~— (a) All fees shall be non-refundable.~~

~~— (b) Fees for initial issuances shall be as follows:~~

~~(1) The fee for the CPA certificate issued pursuant to RSA 309-B:5, I or RSA 309-B:7, shall be \$75.00;~~

~~(2) The fee for the examination as a certified public accountant shall be \$75.00; and~~

~~(3) Biennial permit for a CPA firm shall be \$60.00.~~

~~(4) The fee for replacement of a lost or mutilated certificate shall be \$50.00; and~~

~~(5) The fee for verification of licensure or examination shall be \$25.00.~~

~~— (c) Fees for renewal issuances shall be as follows:~~

~~(1) Renewal of a certified public accountant certificate for 3 years, \$275.00;~~

~~(2) Renewal of a public accountant license for 3 years, \$275.00;~~

~~(3) Biennial renewal of a permit for a CPA firm shall be \$60.00.~~

~~— (d) Fees for documents shall be the actual cost of copying and mailing.~~

~~— (e) All fees shall be in the form of cash, credit card, money order, bank draft, or check made payable to: "Treasurer, State of New Hampshire."~~

~~Ac 301.14 License Issuance and Expiration.~~

~~— (a) The board shall issue each initial licensee whose last name begins with the letters A to F, inclusive, a license that will require renewal at 3 year intervals commencing in 2005.~~

~~— (b) The board shall issue each initial licensee whose last name begins with the letters G to M, inclusive, a license that will require renewal at 3 year intervals commencing in 2006.~~

~~— (c) The board shall issue each initial licensee whose last name begins with the letters N to Z, inclusive, a license that will require renewal at 3 year intervals commencing in 2007.]~~

**Readopt with amendment Ac 302.01 through Ac 302.05, effective 1/1/15 (Document #10746) and renumber as Ac 303.01 through Ac 303.05, to read as follows:**

PART Ac 30[2]3 QUALIFICATIONS

Ac 30[2]3.01 Initial CPA Applicant Qualifications. To be granted initial certification, CPA applicants shall meet or exceed the minimum qualifications relative to:

- (a) Education as set forth in RSA 309-B:5, III, and Ac 30[2]3.02;
- (b) Experience as set forth in RSA 309-B:5, IX or X, and Ac 30[2]3.04;
- (c) Examination as set forth in RSA 309-B:5, IV through VI, and Ac 30[3]4; and
- (d) Good character as set forth in RSA 309-B:5, II, and Ac 30[2]3.05.

Ac 30[2]3.02 CPA Certificate Applicant Education Requirements.

(a) Each applicant [~~submitting an application~~] for certification as a CPA shall [~~submit documents demonstrating compliance with~~] **have met at least one of** the following educational requirements in effect in [~~New Hampshire~~] **NH** at the time the applicant successfully completed the exam as follows:

(1) For **those** applicants who successfully completed the exam before January 1, 2005; [~~the applicant shall have had~~]

- a.** [~~a~~] **At** least a baccalaureate degree from an educational institution accredited pursuant to Ac 30[2]3.02(b);
- b.** [~~with a~~] **At** least 24 semester hours in business[, including]; **and**
- c.** [~~a~~] **At** least 12 semester hours in accounting; [~~and~~]

(2) For **those** applicants who successfully completed the exam on or after January 1, 2005; [~~the applicant shall have had~~]

- a.** [~~a~~] **At** least a baccalaureate degree from an educational institution accredited pursuant to **Ac 305.02**(b) [~~below and~~];
- b.** [~~a~~] **At** least 120 semester hours of education;
- c.** [~~with a~~] **At** least 24 semester hours in business[~~, including~~]; **and**
- d.** [~~a~~] **At** least 12 semester hours in accounting[~~;~~]; **or**

(3) [~~A~~] **For those** applicants for certification on or after July 1, 2014[~~, shall have~~];

- a.** [~~a~~] **At** least a baccalaureate degree that includes at least 120 hours pursuant to Ac 30[2]3.02(f) from an educational institution accredited pursuant to Ac 30[2]3.02(b);
- b.** [~~, and an additional~~] **At least** 30 semester hours of education which [~~shall~~] **meets** the criteria in Ac 30[2]3.02[~~;~~];

c. The total required semester hours of education consisting of not less than 30 hours in accounting and 24 hours in business courses accredited pursuant to 30[2]3.02(b).

(b) An educational institution shall be considered by the [board] **OPLC** to be accredited if:

(1) Approved by a member of a regional or national accrediting agency that is recognized by the United States Department of Education; or

(2) Approved by the “American Assembly Of Collegiate Schools” (AACSB).

(c) A candidate shall be considered [by the board] as having graduated from an accredited educational institution if, at the time the educational institution granted the applicant's degree, it was accredited pursuant to (b) above.

(d) If the educational institution was not accredited at the time the applicant's degree was received, but was accredited at the time the application was filed with the [board] **OPLC**, the institution shall be deemed to be accredited [for the purpose of (e) above,] provided that the educational institution:

(1) Certifies that the applicant's total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited; and

(2) Furnishes the [board] **OPLC** with college catalogue course numbers and descriptions that demonstrate that the pre-accreditation courses are substantively equivalent to their analogous post-accreditation courses.

(e) If an applicant's degree was received at an accredited educational institution [pursuant to (c) or (d) above], but contained course work taken at a non-accredited institution, such courses shall be deemed to have been taken at the accredited educational institution from which applicant's degree was received, provided the accredited educational institution either:

(1) Has accepted such courses by including them in its official transcript; or

(2) Has certified to the [board] **OPLC** that it will accept such courses for credit toward graduation.

(f) A graduate of a 4-year degree-granting educational institution not accredited at the time applicant's degree was received or at the time the application was filed shall be deemed by the [board] **OPLC** to be a graduate of an accredited educational institution if all of the following are true:

(1) A credentials evaluation service approved by the [board] **OPLC** certifies that the applicant's degree is equivalent to a degree from an accredited educational institution;

(2) An accredited educational institution has accepted the applicant's non-accredited baccalaureate degree for admission to a graduate business degree program;

(3) The accredited educational institution certifies that the applicant has been accepted into the graduate program; and

(4) The applicant has satisfactorily completed at least 120 semester hours, including at least 24 semester hours of business of which 12 shall be in accounting from the baccalaureate or post baccalaureate education.

(g) The ~~[board]~~ **OPLC** shall deny an application for initial certification if the ~~[board]~~ **OPLC** determines by a preponderance of the evidence that the applicant has not met the education requirements set forth in RSA 309-B:5, III, and this section.

Ac 30[2]3.03 Educational Qualifications for CPA Examination. Pursuant to RSA 309-B:5, III (c) on or after July 1, 2014 applicants for the CPA examination required pursuant to RSA 310-B:5 and Ac 30[3]4 shall have **at least** 120 semester hours of college education including a baccalaureate degree conferred by a college or university accredited pursuant to Ac 30[2]3.02(b)~~[-The degree shall]~~ **shall:**

**(a)** [a] **Include** At least 30 semester hours of accounting courses which shall include coverage in financial accounting auditing, taxation, and management accounting; and

**(b)** [b] **Be** supplemented by 24 semester hours of business courses other than accounting courses which includes, business law, business information systems, finance, professional ethics, business organizations, and economics.

Ac 30[2]3.04 CPA Certificate Applicant Accounting Experience.

**(a) Definition:**

~~[(a)]~~**(1)** “Accounting or auditing skills” means the provision, under the direction of a licensed CPA, or CA from Australia, CA, CPC<sub>2</sub> or other equivalent foreign designation holder currently licensed in another jurisdiction, of:

~~[(1)]~~**a.** One or more of the following public accounting services, as specified by RSA 309-B:5, IX, namely:

~~[a-]~~**i.** Issuance, **as described and published by the “American Institute of CPA’s”** ~~[of]~~ reports on **promulgated** financial statements;

~~[b-]~~**ii.** Management advisory services;

~~[c-]~~**iii.** Financial advisory services;

~~[d-]~~**iv.** Consulting services;

~~[e-]~~**v.** Preparation of tax returns; or

~~[f-]~~**vi.** Furnishing tax advice; or

~~[(2)]~~**b.** One or more of the following government accounting services, as specified by RSA 309-B:5, X(a) through (c), namely:

~~[a-]~~**i.** Auditing the tax returns or books and accounts of nongovernmental entities in 3 or more distinct lines of commercial or industrial business in accordance with generally accepted auditing standards;

~~[b-]~~**ii.** Auditing the books and accounts or activities of 3 or more governmental agencies or distinct organizational units in accordance with generally accepted

auditing standards and reporting on their operations to a third party, to the Congress, or to a state legislature; or

[e-]iii. Reviewing financial statements and supporting material covering the financial condition and operations of nongovernmental entities engaged in 3 or more distinct lines of commercial or industrial business under the direction of a licensee to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable government regulations for the protection of investors and consumers.

(b) Pursuant to RSA 309-B:5, IX, each applicant submitting an **“Universal Application For Initial [Certification] Licensure” for certification** as a CPA shall meet the following general experience requirements:

(1) Such experience shall be earned prior to the date that the candidate applies for certification in [New Hampshire] **NH**.

(2) Compliance with one of the following:

a. A minimum of 2 years’ experience in accounting for an applicant with a baccalaureate degree; or

b. A minimum of one years’ experience in accounting for an applicant with a master’s degree in:

1. Accounting;

2. Taxation;

3. Finance; or

4. Business administration; and

c. A minimum of one year’s experience in accounting for an applicant on or after July 1, 2014 that meets the educational requirements of Ac 30[2]3.02(4) and RSA 309-B-5.

(c) For full-time accounting employees, each year’s experience shall consist of 12 calendar months as an employee under the direction of a licensed CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder, and shall include at least 1,500 hours of service solely involving the use of accounting or auditing skills, as defined in Ac 30[2]3.04(a)(1)a. – f.

(d) For non-full time accounting employees, each year’s experience shall consist of 2,080 hours of accounting practice under the supervision of a licensed CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder, and shall include at least 1,500 hours of services solely involving accounting or auditing skills, as defined in Ac 30[2]3.04(a)(1)a. – f. For purposes of determining the amount of experience, the [board] **OPLC** shall accept only accounting and auditing services rendered in the 6 years immediately preceding the application if the applicant has a baccalaureate degree and 5 years immediately preceding the application if the applicant has a master’s degree.

(e) For purposes of (c) and (d) above, no experience shall be counted being under the direction of a licensed CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder unless such licensee has the authority to review, direct and evaluate on a continuing basis the accounting activities of those who are under the licensee's professional accounting control.

(f) The applicant shall demonstrate that the minimum required experience in accounting has been fulfilled by ~~[the applicant through the submission of a fully completed "Public Accounting Experience Verification Form" as described in Ac 301.07 for public accounting experience, a fully completed "Governmental Accounting Experience Verification Form" as described in Ac 301.08 for governmental accounting experience, or a combination of them]~~ **the submission of documents required by NASBA.**

(g) The applicant shall arrange for the supervising CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder to provide documentation, such as working papers or audit programs, to the ~~[board or its representative]~~ **OPLC or its designee** for the purpose of determining the applicant's compliance with the experience requirements set forth in RSA 309-B:5, IX and X, and this section.

(h) The ~~[board]~~ **OPLC or its designee** shall inspect~~[, either by the board itself or by its representative,]~~ documentation relating to an applicant's claimed experience, in which case any licensee having custody of such documentation shall be requested to produce it either in writing or in person.

(i) Any ~~[New Hampshire]~~ **NH** licensee who has been requested to submit or make evidence of the applicant's experience available to the ~~[board or its representative]~~ **OPLC or its designee**, but who has failed or refused to do so shall explain to the ~~[board]~~ **OPLC** ~~[either]~~ in writing ~~[or in person]~~ the basis for such refusal. A non-~~[New Hampshire]~~ **NH** licensee who so fails or refuses shall be requested by the ~~[board]~~ **OPLC** to explain, in writing, such failure or refusal.

(j) The failure or refusal of a ~~[New Hampshire]~~ **NH** CPA to provide full and correct information as required herein shall, pursuant to RSA 309-B:11, I, serve as a basis for disciplinary proceedings against the CPA. The failure or refusal of a non-~~[New Hampshire]~~ **NH** licensee to provide full and correct information as requested by the board **or the OPLC** shall be brought to the attention of the licensing body of the non-~~[New Hampshire]~~ **NH** licensee.

(k) The ~~[board]~~ **OPLC** shall deny an application for certificate if they ~~[board]~~ find[s] that the applicant has not met the experience requirements set forth in RSA 309-B:5, IX or X, and this section.

**Repeal Ac 302.05, effective 1/1/15 (Document #10746), as follows:**

~~[Ac 302.05 Character.~~

~~— (a) "Dishonest act," means any course of conduct involving intentional deception by the applicant, whether in the course of employment or as private conduct, and includes violation of any professional code of ethics or conduct to which the applicant is required to adhere provided such actual violation relates to dishonesty.~~

~~— (b) "Good character" means "good character" as defined in RSA 309-B:5, II, namely, "the lack of a history of dishonest or felonious acts."~~

~~— (c) "History" means:~~

~~(1) Conviction at any time of a felony that has not been annulled by a court of competent jurisdiction;~~

~~(2) Conviction within the year immediately preceding the application of any offense or misdemeanor involving a dishonest act that has not been annulled by a court of competent jurisdiction;~~

~~(3) Conviction within the 5 years immediately preceding the application of 2 offenses, misdemeanors, or both, involving dishonest acts and that have not been annulled by a court of competent jurisdiction; or~~

~~(4) Conviction within the 10 years immediately preceding the application of 3 or more offenses, misdemeanors, or both, involving dishonest acts.~~

~~— (d) The board shall deny an application for a certificate if the board finds by clear and convincing evidence that the applicant is not of good character.~~

~~— (e) When an applicant is found to be unqualified for a certificate because of a lack of good character, the board shall furnish the applicant:~~

~~(1) A statement containing the findings of the board;~~

~~(2) A complete record of the evidence upon which the determination was based; and~~

~~(3) A notice of the applicant's right of appeal under Ac 200.~~

**Repeal Ac 302.06, effective 1/1/15 (Document #10746), as follows:**

~~— Ac 302.06 CPA Certificate Applicant Personal Appearance. The board shall require any person making any application under Ac 301.02 to appear personally before the board or a designated member of the board to provide clarification or additional information concerning the applicant's application and qualifications, if the information in the application is incomplete or unclear in its final form.]~~

**Readopt with amendment Ac 302.07, effective 1/1/15 (Document #10746) and renumber as Ac 302.06, to read as follows:**

Ac 30[2]3.0[7]6 CPA Firms.

(a) A CPA firm shall be granted a permit to practice as a CPA firm in [New Hampshire] **NH** if the applicant CPA firm meets the requirements of this section.

(b) The applicant CPA firm shall file with the [board] **OPLC** a “CPA Firm **Permit** Application” [Form] as described in Ac 30[1-1]2.06 and any supporting data, documents, or information, required pursuant to **Ac 30[1]2.10 through Ac 30[1]2.12**. Such documentation shall demonstrate that the firm meets all statutory and rule requirements without demonstrating that any basis for denial of the permit exists.

(c) The applicant CPA firm shall demonstrate, pursuant to RSA 309-B:8, I, that it has or will have a physical presence in [New Hampshire] **NH** by a date certain specified by the applicant CPA firm. Each

CPA firms' primary office doing business in [~~New Hampshire~~] **NH** shall be registered with the [~~board~~] **OPLC**.

(d) If the applicant CPA firm specifies a date by which it will have a physical presence in [~~New Hampshire~~] **NH**, pursuant to (c) above, the permit shall become effective on the date of issuance of the permit or the date that the applicant specifies that it will have a physical presence in [~~New Hampshire~~] **NH**, whichever is later.

(e) The applicant CPA firm shall demonstrate that at least a simple majority of the ownership of the firm belongs to those who are certified in [~~New Hampshire~~] **NH** or have practice privileges under RSA 309-B:6, I.

(f) The applicant CPA firm shall demonstrate that any individual CPA who is responsible for supervising attest services or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm, meets the experience requirements set forth in RSA 309-B:8, III(c).

(g) The applicant CPA firm shall demonstrate, through the peer review affidavit required pursuant to Ac 30[~~1~~]2.12, that it is in compliance with any applicable provision of Ac 405 relative to peer review.

(h) The applicant CPA firm shall submit a copy of the most recent peer review letter obtained in compliance with Ac 405.02, if the CPA firm has been issuing reports for 3 or more years. If the letter indicates that the CPA firm has received an unqualified peer review report, the CPA firm shall be determined by the [~~board~~] **OPLC** to be in compliance with Ac 405.

(i) If the applicant CPA firm has received an adverse or qualified peer review report, the affidavit required pursuant to (g) above shall indicate that fact as well as the date by which the CPA firm expects to be able to submit to the [~~board~~] **OPLC** an unqualified peer review report after taking the steps necessary to address the bases of the adverse or qualified peer review report. The [~~board~~] **OPLC** shall issue a conditional permit that shall become unconditional upon the CPA firm timely submitting the subsequent unqualified peer review letter. However, no conditional permit shall remain in effect for longer than one year.

(j) The applicant CPA firm shall submit the application fee required [~~pursuant to RSA 309-B:8, V and as specified in Ac 301.13~~] **by Plc 1002.01**.

(k) The [~~board~~] **OPLC** shall conclude that a basis for denial exists if any of the following are determined by the [~~board~~] **OPLC** to be true:

(1) Any CPA who will service clients in [~~New Hampshire~~] **NH** is not of good character as [~~set forth in Ac 302.04~~] **defined in Ac 305.01(a), (b), and (c)**;

(2) The CPA firm is not of good character as [~~set forth in Ac 302.04~~] **defined in Ac 305.01(a), (b), and (c)**;

(3) The CPA firm has engaged in activities that subject it to the peer review requirements of Ac 405 but:

a. The CPA firm has submitted a peer review report letter that indicated that the firm has received either an adverse or qualified peer review report; and

- b. The peer review report indicates that corrective action cannot be expected to be completed within 18 months of the issuance of such adverse or qualified peer review report;
- (4) The CPA firm has submitted materially inaccurate or materially incomplete application materials; and
- (5) The CPA firm has failed to submit the required fee.

**Readopt with amendment Ac 303.01 and Ac 303.02, effective 1/1/15 (Document #10746) and renumber as Ac 30 and renumber as Ac 30.01 and Ac 304.02, to read as follows:**

PART Ac 30[3]4 EXAMINATION

Ac 30[3]4.01 Scope.

(a) The provisions of Ac 30[3]4.02 through Ac 30[3]4.04 shall apply only to:

- (1) Applicants for examination as a CPA who do not hold licensure as a CPA, CA, CPC<sub>2</sub>, or other equivalent foreign designation holder in Canada, Ireland, Australia, New Zealand, Certified Public Accountant in Hong Kong, or other foreign country; and
- (2) Applicants who hold licensure as a CPA from any jurisdiction in the United States and seek to become a CPA licensed in ~~[New Hampshire]~~ **NH**.

(b) The provisions of Ac 30[3]4.05 through Ac 30[3]4.07 shall apply only to applicants for certification as a CPA who hold licensure as a CPA or its foreign equivalent, and do not hold licensure in any jurisdiction in the United States or its Territories.

Ac 30[3]4.02 CPA Examination Required.

(a) Every applicant for examination as a CPA, whether for initial certification or through reciprocity, shall take and pass, with a grade of 75 or above, each section of the Uniform Certified Public Accountant Examination and Advisory Grading Service (examination) of the American Institute of Certified Public Accountants (AICPA) as specified by RSA 309-B:5, IV. The examination shall be administered by the ~~[National Association of State Boards of Accountancy (NASBA)]~~.

(b) Pursuant to RSA 309-B:5, V, the applicant examinee shall be required to pass all sections of the examination within any ~~[18]~~ **30**-month period. Such period shall commence on the date of the **release of scores by the NASBA.** ~~[examination at which the first section was passed.]~~

(c) Pursuant to RSA 309-B:5, V, no section passed more than 18 months prior to an applicant examinee passing the remaining sections shall be recognized for the purpose of determining (a) and (b) above unless the applicant requests and obtains a waiver from the board, pursuant to (d) below. Each section passed more than 18 months prior, and only such section or sections, shall be retaken and passed again by the applicant examinee within another ~~[18]~~ **30**-month period to be recognized for the purpose of determining compliance with (a) and (b) above.

(d) An applicant examinee who requests a waiver of the [18]~~30~~-month period limitation for passing the examination pursuant to (c) above shall provide the following to the board **through the OPLC** in support of such request:

- (1) The applicant's name and the address and telephone number at which the applicant can be reached;
- (2) A list of dates on which all previous attempts at passing the examination were made by the applicant examinee, including the results of each such attempt;
- (3) A statement of the circumstances that caused the applicant examinee to be unable to meet the requirements for passing all sections of the examination within the [18]~~30~~-month period; and
- (4) Any other information the applicant examinee believes is relevant.

(e) The board shall **authorize the OPLC to** grant a waiver of the [18] ~~30~~-month limitation if it determines that the applicant examinee:

- (1) [S] **Has** submitted a complete request pursuant to (d) above; and
- (2) [C] **The** circumstances **are** beyond the control of the applicant [examinee] **and have** rendered [him or her] **them** unable to meet the requirements for passing all sections of the examination within the [18] ~~30~~-month period.

(f) To arrange to sit for the examination, each applicant shall:

- (1) Contact NASBA to:
  - a. Obtain examination application materials prepared by NASBA;
  - b. Obtain logistical information such as examination dates and locations; and
  - c. Determine the examination fee that is payable to NASBA;
- (2) Complete the NASBA examination application process, including payment of the examination fee to NASBA;
- (3) Direct all communication regarding all aspects of the administration of the examination to NASBA, except that communications regarding conflicts between the applicant and NASBA that have not been resolved shall be directed to the board **through the OPLC**.

**Repeal Ac 303.03 and Ac 303.04, effective 1/1/15 (Document #10746), as follows:**

~~[Ac 303.03 CPA Examination Subjects. The examination shall test each applicant examinee's knowledge in the following subjects:~~

~~(a) Auditing and attestation, which shall cover knowledge and skills related to:~~

- ~~(1) Planning the engagement;~~

- (2) Internal controls;
- (3) Obtaining and documenting information;
- (4) Reviewing engagement and evaluating information; and
- (5) Preparing communications;

— (b) ~~Business environments and concepts, which shall cover knowledge and skills related to:~~

- (1) ~~Business structure;~~
- (2) ~~Economic concepts;~~
- (3) ~~Financial management;~~
- (4) ~~Information technology; and~~
- (5) ~~Planning and measurement;~~

— (c) ~~Financial accounting and reporting, which shall cover knowledge and skills related to:~~

- (1) ~~Concepts and standards for financial statements;~~
- (2) ~~Typical items in financial statements;~~
- (3) ~~Specific types of transactions and events;~~
- (4) ~~Accounting and reporting for governmental entities; and~~
- (5) ~~Accounting and reporting for nongovernmental and not-for-profit organizations; and~~

— (d) ~~Regulation, which shall cover knowledge and skills related to:~~

- (1) ~~Ethics and professional responsibility;~~
- (2) ~~Business law;~~
- (3) ~~Federal tax procedures and accounting issues;~~
- (4) ~~Federal taxation of property transactions;~~
- (5) ~~Federal taxation of individuals; and~~
- (6) ~~Federal taxation of entities.~~

Ac 303.04 Conduct During CPA Examination.

~~— (a) If, after notice and opportunity for a hearing, pursuant to Ac 200, the board determines that a candidate cheated during the examination, he or she shall be prohibited from sitting for the examination for a period of 5 years.~~

~~— (b) Conduct considered by the board to be cheating shall include, but not be limited to, the following:~~

~~(1) Conduct which violates the security of the examination materials, such as removing any examination materials from the examination room;~~

~~(2) Selling, distributing, buying, receiving or having unauthorized possession of any portion of a future or current licensing CPA examination;~~

~~(3) A second instance of being found in possession of any item prohibited pursuant to (d) below;~~

~~(4) Conduct which violates the standards of test administration, including but not limited to:~~

~~a. Communicating in any way with any other examinee during the administration of the CPA examination;~~

~~b. Copying answers from another examinee; or~~

~~c. Permitting one's answers to be copied by another examinee during the administration of the CPA examination;~~

~~d. Giving or receiving assistance in answering any examination question, problem, or simulation;~~

~~e. Reading examination questions, problems, or simulations aloud;~~

~~f. Engaging in conduct which has the effect of interfering with the administration of the examination or unreasonably interfering with any other candidate's ability to concentrate on the examination;~~

~~(5) Having in one's possession during the administration of the licensing examination any materials or data of any kind, relative to the subject matter being tested other than the examination materials provided;~~

~~(6) Conduct which violates the credentialing process, such as falsifying or misrepresenting education credentials or other information required for admission to the CPA examination; and~~

~~(7) Impersonating an examinee or having an impersonator take the CPA examination on one's own behalf.~~

~~— (c) Each candidate shall enter the examination area with only the clothes he or she is wearing and shall not bring into the examination area any other item that could be used to facilitate cheating. Candidates shall not access such items during breaks in the examination.~~

~~— (d) Items that are prohibited because they could be used for cheating or compromising the security of the examination shall include but not be limited to:~~

- ~~(1) Books of any kind, including dictionaries, personal planners or organizers, and religious texts;~~
- ~~(2) Magazines, newspapers, or publications of any kind, regardless of format;~~
- ~~(3) Papers, pads, or notebooks of any kind that have not been provided by a test proctor;~~
- ~~(4) Outlines, notes, or study materials of any kind;~~
- ~~(5) Rulers or slide rules;~~
- ~~(6) Briefcases, handbags, back or fanny packs;~~
- ~~(7) Wallets or purses;~~
- ~~(8) Containers of any kind, including plastic bags, eyeglass cases, and boxes;~~
- ~~(9) Food or beverages of any kind, regardless of how packaged;~~
- ~~(10) Tobacco products of any kind;~~
- ~~(11) Calculators of any kind, including those that are part of or contained in another device, whether electronic or mechanical, that have not been provided by a test proctor;~~
- ~~(12) Watches, clocks, or timers of any kind;~~
- ~~(13) Computers of any kind, including personal digital assistants;~~
- ~~(14) Electronic devices of any kind, including mp3 players or recorders, compact disc players or recorders, and tape players or recorders;~~
- ~~(15) Cameras of any kind, including those that are part of cellular phones;~~
- ~~(16) Photographic or scanning devices of any kind, whether still or video;~~
- ~~(17) Telephones of any kind, including cellular or satellite phones;~~
- ~~(18) Radios of any kind, including radios that receive, transmit, or both;~~
- ~~(19) Pagers or beepers of any kind;~~
- ~~(20) Writing implements, including pens, pencils, pencil sharpeners, and erasers, that have not been provided by a test proctor;~~
- ~~(21) Headsets, earphones, earmuffs, or earplugs of any kind, that have not been provided by a test proctor;~~
- ~~(22) Non-prescription sunglasses;~~
- ~~(23) Visors, hats, or head coverings not worn for religious reasons;~~

~~(24) Pendant necklaces, large earrings, or pendant bracelets;~~

~~(25) Any clothing that is carried but not worn during the entire examination;~~

~~(26) Umbrellas; and~~

~~(27) Weapons of any kind, regardless of any permits that the candidate possesses.~~

~~— (e) Examination proctors shall not let a candidate enter the examination area while such candidate is in possession of any prohibited items listed in (d) above. If a proctor discovers any prohibited item(s) at the time of entrance, the item shall be confiscated by the proctor, and such confiscation shall be considered one instance of being in possession of a prohibited item for purposes of (b)(3) above.~~

~~— (f) Any examinee who does not follow the test center's regulations may be dismissed from the examination site by test center staff or have their examination scores cancelled. The board shall provide the examinee with the opportunity for an adjudicative hearing before the board regarding the alleged violation. After the entry of a decision by the board that concludes that the alleged violation occurred, or, if the examinee fails to avail him or herself of the right to a hearing, the examinee's test scores shall be canceled by the board if the examinee was not dismissed and completed the examination. In the event that the board concludes that the alleged violation did not occur, then the examinee's test scores shall stand. If the board concludes that a violation did not occur and the examinee had been dismissed from the test center before completing the examination, the examinee shall be rescheduled for examination and shall not pay an examination fee to take such examination.]~~

**Readopt with amendment Ac 303.05 and Ac 303.06, effective 1/1/15 (Document #10746) and renumber as Ac 304.03 and Ac 304.04, to read as follows:**

Ac 30[3]4.0[5]3 International Qualifications Examination (IQEX) Required.

(a) Pursuant to RSA 309-B:7, X(c)(3), every applicant for certification as a CPA who hold licensure as a CPA, CA, CPC<sub>2</sub>, or other equivalent foreign designation holder in Canada, Ireland, Australia, New Zealand, Hong Kong<sub>2</sub>, or other foreign country shall take and pass, with a grade of 75 or above, each section of the International Qualifications Examination (IQEX) administered by NASBA.

(b) To sit for the IQEX, each Canadian CA shall:

(1) Have passed the Uniform Final Examination in Canada;

(2) Be a member in good standing with a Provincial CA Institute; and

(3) Not have qualified as a Canadian CA on the basis of recognition of credentials earned in any other country.

(c) To sit for the IQEX, each Irish CA shall:

(1) Meet the education and experience requirements of the Institute of Cas in Ireland;

(2) Have passed the Institute of Chartered Accountants Final Admitting Examination;

(3) Be a member in good standing with the Institute of Chartered Accountants in Ireland; and

- (4) Not have qualified as an Irish CA on the basis of recognition of credentials earned in any other country.
- (d) To sit for the IQEX, each Australian CA shall:
- (1) Meet the education and experience requirements of the Institute of Chartered Accountants in Australia, including having completed their education program in Australia;
  - (2) Be a member in good standing with the Institute of Chartered Accountants in Australia;
  - (3) Not have qualified as an Australian CA on the basis of recognition of credentials earned in any other country.
- (e) To sit for the IQEX, each Mexican CPC shall:
- (1) Have qualified as CPC with the Mexican *Dirección General de Profesiones de la Secretaría de Educación Pública*;
  - (2) Meet the education and experience requirements of the *Instituto Mexicano de Contadores Públicos (ICMP)*;
  - (3) Be members in good standing with the ICMP;
  - (4) Have passed the *Examen Uniforme de Certificación de la Contaduría Pública* in Mexico or have been a member in good standing of the ICMP as of September 27, 2002;
  - (5) Not have qualified as a CPC on the basis of recognition of credentials earned in any other country.
- (f) To sit for the IQEX, each New Zealand CA shall:
- (1) Meet the education and experience requirements of the New Zealand Institute of Chartered Accountants (NZICA) in New Zealand;
  - (2) Be members in good standing with the New Zealand Institute of Chartered Accountants; and
  - (3) Not have qualified as a CPC on the basis of recognition of credentials earned in any other country.
- (g) To sit for the IQEX, each Hong Kong CPA shall:
- (1) Be a member of the Hong Kong Institute of CPAs who qualified by completing the Qualification Programme (QP) in full;
  - (2) Meet the education requirements of the Hong Kong Institute of CPAs (HKICPA) in Hong Kong;
  - (3) Be members in good standing with the Hong Kong Institute of CPAs; and

- (4) Not have qualified as a Hong Kong CPA on the basis of recognition of credentials earned in any other country.
- (h) To sit for the IQEX, each other equivalent foreign designation holder shall meet the requirements established by NASBA;
- (i) To arrange to sit for the examination, each applicant shall:
  - (1) Contact NASBA to:
    - a. Obtain IQEX application materials prepared by NASBA;
    - b. Obtain logistical information such as IQEX dates and locations; and
    - c. Determine the IQEX fee that is payable to NASBA;
  - (2) Complete the NASBA IQEX examination application process, including payment of the IQEX fee to NASBA; and
  - (3) Direct all communication regarding all aspects of the administration of the IQEX to NASBA, except that communications regarding conflicts between the applicant and NASBA that have not been resolved shall be directed to the board.

Ac 30[3]4.0[6]4 IQEX Subjects. The IQEX shall test each applicant examinee's knowledge in the following subjects:

- (a) Ethics and professional and legal responsibilities;
- (b) Business law;
- (c) Federal tax procedures and accounting issues;
- (d) Federal taxation of property transactions;
- (e) Federal taxation of individuals;
- (f) Federal taxation of entities;
- (g) Business structures;
- (h) Accounting and reporting for governmental entities and for nongovernmental not-for-profit organizations; and
- (i) Recent regulatory issues.

**Readopt with amendment Ac 303.07, effective 1/1/15 (Document #10746), to read as follows:**

~~[Ac 303.07 – Conduct During IQEX.]~~

~~— (a) If, after notice and opportunity for a hearing, pursuant to Ac 200, the board determines that a candidate cheated during the examination, he or she shall be prohibited from sitting for the examination for a period of 5 years.~~

~~— (b) Conduct considered cheating by the board shall include, but not be limited to, the following:~~

~~(1) Conduct which violates the security of the examination materials, such as removing any examination materials from the examination room;~~

~~(2) Selling, distributing, buying, receiving or having unauthorized possession of any portion of a future or current licensing IQEX examination;~~

~~(3) A second instance of being found in possession of any item prohibited pursuant to (c) and (d) below;~~

~~(4) Conduct which violates the standards of test administration, including but not limited to:~~

~~a. Communicating in any way with any other examinee during the administration of the IQEX examination;~~

~~b. Copying answers from another examinee; or~~

~~c. Permitting one's answers to be copied by another examinee during the administration of the IQEX examination;~~

~~d. Giving or receiving assistance in answering any examination question, problem, or simulation;~~

~~e. Reading examination questions, problems, or simulations aloud; and~~

~~f. Engaging in conduct which has the effect of interfering with the administration of the examination or unreasonably interfering with any other candidate's ability to concentrate on the examination;~~

~~(5) Having in one's possession during the administration of the licensing examination any materials or data of any kind, relative to the subject matter being tested other than the examination materials provided;~~

~~(6) Conduct which violates the credentialing process, such as falsifying or misrepresenting education credentials or other information required for admission to the IQEX examination; and~~

~~(7) Impersonating an examinee or having an impersonator take the IQEX examination on one's own behalf.~~

~~— (c) Each candidate shall enter the examination area with only the clothes he or she is wearing and shall not bring into the examination area any other item which could be used to facilitate cheating. Candidates shall not access such items during breaks in the examination.~~

~~— (d) Items that might be used for cheating or compromising the security of the examination shall include but not be limited to:~~

- ~~(1) Books of any kind, including dictionaries, personal planners or organizers, and religious texts;~~
- ~~(2) Magazines, newspapers, or publications of any kind, regardless of format;~~
- ~~(3) Papers, pads, or notebooks of any kind that have not been provided by a test proctor;~~
- ~~(4) Outlines, notes, or study materials of any kind;~~
- ~~(5) Rulers or slide rules;~~
- ~~(6) Briefcases, handbags, back or fanny packs;~~
- ~~(7) Wallets or purses;~~
- ~~(8) Containers of any kind, including plastic bags, eyeglass cases, and boxes;~~
- ~~(9) Food or beverages of any kind, regardless of how packaged;~~
- ~~(10) Tobacco products of any kind;~~
- ~~(11) Calculators of any kind, including those that are part of or contained in another device, whether electronic or mechanical, that have not been provided by a test proctor;~~
- ~~(12) Watches, clocks, or timers of any kind;~~
- ~~(13) Computers of any kind, including personal digital assistants;~~
- ~~(14) Electronic devices of any kind, including mp3 players or recorders, compact disc players or recorders, and tape players or recorders;~~
- ~~(15) Cameras of any kind, including those that are part of cellular phones;~~
- ~~(16) Photographic or scanning devices of any kind, whether still or video;~~
- ~~(17) Telephones of any kind, including cellular or satellite phones;~~
- ~~(18) Radios of any kind, including radios that receive, transmit, or both;~~
- ~~(19) Pagers or beepers of any kind;~~
- ~~(20) Writing implements, including pens, pencils, pencil sharpeners, and erasers, that have not been provided by a test proctor;~~
- ~~(21) Headsets, earphones, earmuffs, or earplugs of any kind, that have not been provided by a test proctor;~~
- ~~(22) Non-prescription sunglasses;~~
- ~~(23) Visors, hats, or head coverings not worn for religious reasons;~~

- ~~(24) Pendant necklaces, large earrings, or pendant bracelets;~~
- ~~(25) Any clothing that is carried but not worn during the entire examination;~~
- ~~(26) Umbrellas; and~~
- ~~(27) Weapons of any kind, regardless of any permits that the candidate possesses.~~

~~— (e) Examination proctors shall not let a candidate enter the examination area while such candidate is in possession of any such item. If a proctor discovers any prohibited item(s) at the time of entrance, the item shall be confiscated by the proctor, and such confiscation shall be considered one instance of being in possession of a prohibited item for purposes of (b)(3) above.]~~

**Readopt with amendment Ac 304.01 through Ac 304.07, effective 1/115 (Document #10746) and renumber as Ac 305.01 through Ac 305.07, to read as follows:**

PART Ac 30[4]5 RECIPROCITY

Ac 30[4]5.01 Domestic Reciprocity CPA Certificate Applicant Qualifications. To be granted certification through reciprocity, applicants shall hold a current license in good standing from another state, territory or other jurisdiction within the United States and meets or exceeds **the requirements for which** the minimum qualifications relative to:

- (a) Education as set forth in RSA 309-B:5, III[5] **and** Ac 30[4]5.03(a);
- (b) Experience as set forth in RSA 309-B:5, IX or X, and Ac 30[4]5.04;
- (c) Examination as set forth in RSA 309-B:5, IV through VII, and Ac 30[3]4;
- (d) Good character as [set forth in RSA 309-B:5, II, and Ac 304.06] **defined in Ac 305.01(a), (b), and (c);** and
- (e) Continuing professional education as required by RSA 309-B:7, VII[5] and [as set forth in] Ac 403.

Ac 30[4]5.02 Domestic Substantial Equivalency. Any applicant for certification in [New Hampshire] **NH** based on reciprocity who does not meet the experience provisions of Ac 30[1]2.07 shall [nonetheless] qualify for certification if any of the following are true:

- (a) The applicant meets all current requirements of [New Hampshire] **NH** for the issuance of a certificate at the time application is made;
- (b) [At the time of the issuance of the CPA license in the other United States state, territory or jurisdiction, the applicant met all such requirements then applicable in New Hampshire] **The applicant met all requirements in affect in NH at the time their CPA license was issued in another state, territory, or jurisdiction;** or
- (c) The applicant has:

- (1) Acquired at least 4 years' experience outside ~~[New Hampshire]~~ **NH** in the practice of public accountancy after passing the examination upon which the applicant's certificate was based; and
- (2) The experience required pursuant to (1) above was acquired within the 10 years immediately preceding the application.

Ac 30[4]5.03 Domestic Reciprocity CPA Certificate Applicant Education.

(a) Each applicant submitting an application for certification as a CPA through reciprocity shall submit documents demonstrating compliance with the following education requirements in effect in ~~[New Hampshire]~~ **NH** at the time the applicant successfully completed the exam as follows:

(1) For applicants who successfully completed the exam before January 1, 2005, the applicant shall have had:

**a.** ~~[a]~~ At least a baccalaureate degree from an educational institution accredited pursuant to Ac 30[2]3.02[~~(b)~~](a)(1); and

**b.** ~~[with a]~~ At least 24 semester hours in business [~~, including at least]~~ and 12 semester hours in accounting **included in the program;**

(2) For applicants who successfully completed the exam on or after January 1, 2005, the applicant shall have had:

**a.** At least a baccalaureate degree from an educational institution accredited pursuant to Ac 30[2]3.02[~~(b)~~](a)(2); and

**b.** ~~[and a]~~ At least 120 semester hours of education with at least 24 semester hours in business [~~, including at least]~~ and 12 semester hours in accounting [~~]; or~~

(3) ~~[A]~~ **For applicants for certification by reciprocity on or after July 1, 2014, shall have had:**

**a.** At least a baccalaureate degree;

**b.** ~~[that includes a]~~ At least 120 hours pursuant to Ac 30[2]3.02[~~(f)~~](e) from an educational institution accredited pursuant to Ac 30[2]3.02[~~(b)~~](a)(2) **included in the baccalaureate degree program;**

**c.** ~~[and a]~~ An additional 30 semester hours of education which [~~shall]~~ meets the criteria in Ac 30[2]3.02.

**d.** ~~[The]~~ A total [~~required semester hours of education shall consist]~~ of not less than 30 hours in accounting and 24 hours in business courses accredited pursuant to 30[2]3.02[~~(b)~~](a)(2) **included in the degree program.**

(b) Each applicant submitting an application for certification as a CPA through reciprocity shall submit as part of the application documents demonstrating compliance with continuing professional education required by RSA 309-B:7, VII, and as set forth in Ac 403.

(c) The [board] **OPLC** shall deny an application for certification through reciprocity if the [board] **OPLC** determines by a preponderance of the evidence that the applicant has not met the education requirements set forth in (a) and (b) above.

Ac 30[4]5.04 Domestic Reciprocity CPA Applicant Accounting Experience.

(a) “Accounting or auditing skills” means the provision, under the direction of a CPA, or CA from Australia, CA, CPC<sub>2</sub> or other equivalent foreign designation holder currently licensed in another jurisdiction, of:

(1) One or more of the following public accounting services, as specified by RSA 309-B:5, IX, namely:

- a. Issuance of reports on financial statements;
- b. Management advisory services;
- c. Financial advisory services;
- d. Consulting services;
- e. Preparation of tax returns; or
- f. Furnishing tax advice; or

(2) One or more of the following government accounting services, as specified by RSA 309-B:5, X(a) through (c), namely:

- a. Auditing the tax returns or books and accounts of nongovernmental entities in 3 or more distinct lines of commercial or industrial business in accordance with generally accepted auditing standards;
- b. Auditing the books and accounts or activities of 3 or more governmental agencies or distinct organizational units in accordance with generally accepted auditing standards and reporting on their operations to a third party, to the Congress, or to a state legislature; or
- c. Reviewing financial statements and supporting material covering the financial condition and operations of nongovernmental entities engaged in 3 or more distinct lines of commercial or industrial business under the direction of a licensee to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable government regulations for the protection of investors and consumers.

(b) Pursuant to RSA 309-B:5, IX, each applicant submitting an application for certification to the **NASBA** required [by Ac-as-a] **for CPA certification** through reciprocity, shall meet the following general experience requirements:

(1) A minimum of 2 years’ experience in accounting for an applicant with a baccalaureate degree in:

- a. Accounting;

- b. Taxation;
- c. Finance; or
- d. Business administration.

(2) A minimum of one year's experience in accounting for an applicant with a master's degree in:

- a. Accounting;
- b. Taxation;
- c. Finance; or
- d. Business administration; and

(3) A minimum of one year's experience in accounting for an applicant on or after July 1, 2014 that meets the educational requirements of Ac 30[2]3.02[(4)](3) and RSA 309-B, 5.

(c) For full-time accounting employees, each year's experience shall consist of 12 calendar months as an employee under the supervision of a licensed CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder, and shall include at least 1,500 hours of service solely involving the use of accounting or auditing skills.

(d) For non-full time accounting employees, each year's experience shall consist of 2,080 hours of employment employee under the supervision of a licensed CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder, and shall include at least 1,500 hours of services solely involving accounting or auditing skills in a period no shorter than 12 calendar months. For purposes of determining the amount of experience, the [board] **OPLC** shall accept only accounting and auditing services rendered in the 6 years immediately preceding the application if the applicant has a baccalaureate degree and 5 years immediately preceding the application if the applicant has a master's degree.

(e) For purposes of (c) and (d) above, no experience shall be counted being under the direction of a licensed CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder unless such licensee has the authority to review, direct, and evaluate on a continuing basis the accounting activities of those who under licensee's professional accounting control.

(f) The applicant shall demonstrate that the minimum required experience in accounting has been fulfilled by the applicant through the submission [of a fully completed ~~"Public Accounting Experience Verification Form"~~ as described in Ac 301.07 for public accounting experience, a fully completed ~~"Governmental Accounting Experience Verification Form"~~ as described in Ac 301.08 for governmental accounting experience, or a combination of them] **of any required documents to the NASBA.**

(g) The applicant shall arrange for the supervising CPA, CA, CPC<sub>2</sub> or other equivalent foreign designation holder to provide documentation, such as working papers or audit programs, to the [board or its representative] **OPLC or its designee** for the purpose of determining the applicant's compliance with the experience requirements set forth in RSA 309-B:5, IX and X, and this section.

(h) The ~~[board]~~ **OPLC or its designee** shall inspect ~~[, either by the board itself or by its representative,]~~ documentation relating to an applicant's claimed experience, in which case any licensee having custody of such documentation shall be requested to produce ~~[it either in writing or in person]~~ documentation.

(i) Any ~~[New Hampshire licensee]~~ **applicant** who has been requested to submit ~~[or make]~~ evidence of ~~[the applicant's]~~ **their** experience ~~[available to the board or its representative]~~ **to the OPLC or its designee** but who has failed or refused to do so shall explain to the ~~[board either in writing or in person]~~ **OPLC** the basis for such refusal. A non-~~[New Hampshire]~~ **NH** licensee who so fails or refuses shall be requested by the ~~[board]~~ **OPLC** to explain, in writing, such failure or refusal.

(j) The failure or refusal of a ~~[New Hampshire]~~ **NH** CPA to provide full and correct information as required herein shall, pursuant to RSA 309-B:11, I, serve as a basis for disciplinary proceedings against the CPA. The failure or refusal of a non-~~[New Hampshire]~~ **NH** licensee to provide full and correct information as requested by the board **or the OPLC** shall be brought to the attention of the licensing body of the non-~~[New Hampshire]~~ **NH** licensee.

(k) The ~~[board]~~ **OPLC** shall deny an application for certificate if the ~~[board]~~ **OPLC** finds that the applicant has not met the experience requirements set forth in RSA 309-B:5, IX and X, and this section.

Ac 30[4]5.05 International Reciprocity.

(a) A person who holds a foreign professional license equivalent to a CPA certificate may apply for certification in ~~[New Hampshire]~~ **NH** as a CPA through reciprocity.

(b) Any reciprocity application request submitted, by a qualifying licensed foreign professional, within 90 days of the deadline to renew, ~~[the board, in its digression, may require the applicant to submit a subsequently renewed current foreign professional license in connection with approvals granted]~~ **shall, if the licensee renewed a foreign license during the immediately preceding 2 years, provide a copy of the renewed license showing an updated expiration date.**

~~[(b)]~~**(c)** To qualify for reciprocity, the foreign-credentialed applicant shall:

- (1) Have a current credential in good standing that has been issued by a foreign authority that regulates the practice of public accountancy in that country;
- (2) Have been granted such credential by a foreign authority that recognizes certificates issued by ~~[New Hampshire]~~ **NH** for purposes of reciprocal licensure in that country;
- (3) Be entitled under the foreign credential to issue reports upon financial statements;
- (4) Demonstrate that the foreign credential was issued upon the basis of examination, experience and education established by the foreign authority or applicable foreign law;
- (5) Demonstrate that ~~[he or she]~~ **they** received the foreign credential based on educational and examination standards that are substantially equivalent to those that were or are in effect in ~~[New Hampshire]~~ **NH** at the time such foreign credential was issued;
- (6) Demonstrate acquisition of experience that shall satisfy one of the following:

- a. The applicant shall have acquired experience that is substantially equivalent to the requirements of RSA 309-B:5, IX and X and Ac 30[2]3.04 in the jurisdiction that granted the credential;
- b. The applicant shall have acquired at least 4 years’ professional accounting experience in [New Hampshire] NH; or
- c. The applicant shall have acquired a combination of 5 years’ foreign and [New Hampshire] NH professional accounting experience; and

(7) The applicant takes and passes the examination required pursuant to Ac 30[3]4.0[5]3.

[(e)](d) The [board] OPLC shall designate a professional accounting credential issued in a foreign country as substantially equivalent to a CPA certificate if the requirements of this section and RSA 309-B:7, X are met.

[(d)](e) The [board] OPLC shall rely on the [National Association of State Boards of Accountancy] NASBA, the American Institute of Certified Public Accountants for evaluation of foreign credential equivalency.

[(e)](f) A foreign-credentialed applicant who meets the requirements of (c) and (d) above shall satisfy the good character requirement of RSA 309-B:5, II and [Ac 304.06] defined in Ac 305.01(a), (b), and (c).

[(f)](g) The [board] OPLC shall issue a CPA certificate to an applicant for certification by international reciprocity if the applicant meets all the requirements of this section.

**Repeal Ac 304.06 and Ac 304.07, effective 1/1/15 (Document #10746), as follows:**

~~[Ac 304.06 Character.~~

~~— (a) “Dishonest act,” means any course of conduct involving intentional deception by the applicant, whether in the course of employment or as private conduct, and includes violation of any professional code of ethics or conduct to which the applicant is required to adhere, provided such actual violation relates to dishonesty.~~

~~— (b) “Good character” means “good character” as defined in RSA 309-B:5, II, namely, “the lack of a history of dishonest or felonious acts.”~~

~~— (c) “History” means:~~

~~(1) Conviction at any time of a felony that has not been annulled by a court of competent jurisdiction;~~

~~(2) Conviction within the year immediately preceding the application of any offense or misdemeanor involving a dishonest act that has not been annulled by a court of competent jurisdiction;~~

~~(3) Conviction within the 5 years immediately preceding the application of 2 offenses, misdemeanors, or both, involving dishonest acts and that have not been annulled by a court of competent jurisdiction; or~~

~~(4) Conviction within the 10 years immediately preceding the application of 3 or more offenses, misdemeanor, or both, involving dishonest acts.~~

~~— (d) The board shall deny an application for a certificate through domestic or foreign reciprocity if the board finds by clear and convincing evidence that the applicant is not of good character.~~

~~— (e) When an applicant is found to be unqualified for a certificate because of a lack of good character, the board shall furnish the applicant:~~

~~-~~

~~(1) A statement containing the findings of the board;~~

~~(2) A complete record of the evidence upon which the determination was based; and~~

~~(3) A notice of the applicant’s right of appeal under Ac 200.~~

~~— Ac 304.07 CPA Applicant Personal Appearance. The board shall require any person making any application under Ac 304.01 or Ac 304.05 to appear personally before the board or a designated member of the board to provide clarification or additional information concerning the applicant's application and qualifications, if the information in the application is incomplete or unclear in its final form.]~~

**Repeal Ac 305, effective 1/1/15 (Document #10746), as follows:**

~~[PART Ac 305 CREDENTIALS~~

~~— Ac 305.01 License. An applicant for a certificate to practice as a CPA in New Hampshire, who has met satisfactorily all the requirements for licensure of RSA 309-B and who has paid all of the fees, shall be issued a license by the board. The licensee shall be issued a license authorizing the practice of accounting that shall show the name of the licensee, shall have a license number, and shall be sealed and signed by members of the board.~~

~~— Ac 305.02 Pocket Cards. Triennially, the board shall issue a pocket card upon receipt of the triennial renewal form and fee. The card shall certify that the CPA/PA holds a license in good standing and is authorized to practice accounting to the date of expiration as shown on the card.]~~

**Appendix**

<b>Rule</b>	<b>Specific State Statute which the Rule Implements</b>
Ac 301.01	RSA 541-A:7 and RSA 541-A:8
Ac 301.02	RSA 309-B:4 VIII (c), RSA 309-B:5, I, RSA 309-B:7, I II, III, III-a, VI, X and RSA 541-A:16, I(b);
Ac 301.03	RSA 309-B:4, VIII (c), RSA 309-B:5, RSA 309-B:7, I, II, III, III-a, VI, X, XI

<b>Rule</b>	<b>Specific State Statute which the Rule Implements</b>
Ac 301.04	RSA 309-B:4, VIII (c), RSA 309-B:5, I, RSA 309-B:7 I, II, III, III-a, VI, X; RSA 541-A:1, XV; and RSA 541-A:16, I(b); RSA 161-B:11, VI-a
Ac 301.04 (l) (4) (5) a., b., intro and (n)	RSA 309-B:4, VIII (c), RSA 309-B:5, I RSA 309-B:7 I, II, III, III-a, VI, X
Ac 301.05 – Ac 301.09	RSA 309-B:4, VIII (c), RSA 309-B:5, RSA 309-B:7 I, II, III, III-a, VI, X; RSA 541-A:1, XV; and RSA 541-A:16, I(b)
Ac 301.05	RSA 309-B:4, VIII (c), RSA 309-B:5, RSA 309-B:7 I, II, III, III-a, VI, X; RSA 541-A:1, XV; and RSA 541-A:16, I(b); RSA 161-B:11, VI-a
Ac 301.05 (k) (1) and (2), intro., and (s)	RSA 309-B:4, VIII (c), RSA 309-B:5 RSA 309-B:7 I, II, III, III-a, VI, X
Ac 301.08 (d) & (e)	RSA 309-B:4, VIII (c), RSA 309-B:5 RSA 309-B:7 I, II, III, III-a, VI, X
Ac 301.10	RSA 309-B:4, VIII (c), RSA 309-B:6, RSA 309-B:8, I, and RSA 541-A:16, I(b)
Ac 301.10 intro.	RSA 309-B:4, VIII (c), RSA 309-B:6; RSA 309-B:8, I
Ac 301.11 – Ac 301.12	RSA 309-B:4, VIII (c) (g), RSA 309-B:6; RSA 309-B:7, XIII; RSA 309-B:8, I, VIII, RSA 541-A:16, I(b)
Ac 301.11 intro.	RSA 309-B:4, VIII (c), RSA 309-B:6; RSA 309-B:8, I
Ac 301.12 (b)	RSA 309-B:4, VIII (g), RSA 309-B:7, XIII RSA 309-B:8, I, VIII
Ac 301.13-Ac 301.14	RSA 309-B:4, VIII(h), RSA 309-B:5, I RSA 309-B:7, II, IV, VIII, RSA 309-B:8, I, II, V
Ac 301.14 (b) (1)-(5), (c) intro., and (c) (3), (d), and (e)	RSA 309-B:4, VIII (h), RSA 309-B:5, I RSA 309-B:7, IV, VIII, RSA 309-B:8, I, II, V
Ac 301.15	RSA 309-B:7, II
Ac 302.01 – 302.02	RSA 309-B:4, VIII(c) and RSA 309-B:5, III, IX, X
Ac 302.02 (a) (4)	RSA 309-B:4, VIII (c), RSA 309-B:5, III (c)
Ac 302.02 (a) intro. and (a) (4)	RSA 309-B:4, VIII (c), RSA 309-B:5, III; RSA 309-B:7
Ac 302.03	RSA 309-B:4, VIII (c), RSA 309-B:5, III; RSA 309-B:7
Ac 302.04	RSA 309-B:5, I, II, VIII (c); RSA 309-B:7
Ac 302.04 (a), (b) (1), (b) (2) c., (c), and (d)	RSA 309-B:4, VIII (c), RSA 309-B:5; RSA 309-B:7
Ac 302.05	RSA 309-B:4, VIII(i) and RSA 309-B:5, I
Ac 302.06	RSA 309-B:4, VIII (c), RSA 309-B:6, RSA 309-B:7
Ac 302.06 (e)	RSA 309-B:4, VIII (c), RSA 309-B:6; RSA 309-B:8, III
Ac 302.07	RSA 309-B:4, VIII (c), RSA 309-B:8
Ac 303	RSA 309-B:4, VIII (c), RSA 309-B:5, IV – VIII, RSA 309-B:7, X
Ac 303.01 (a) (1)	RSA 309-B:4, VIII (c), RSA 309-B:5; RSA 309-B:7, X
Ac 303.02 (b)	RSA 309-B:4, VIII (c), RSA 309-B:5, V
Ac 304	RSA 309-B:4, VIII (c), RSA 309-B:5, III, RSA 309-B:6, I, II and RSA 309-B:7, X

<b>Rule</b>	<b>Specific State Statute which the Rule Implements</b>
Ac 304.03 (a) intro. and (a) (4)	RSA 309-B:4, VIII (c), RSA 309-B:5, III
Ac 304.04 (a) intro. and (b) (3)	RSA309-B:4, VIII (c), RSA 309-B:5, III; RSA 309-B:7, X
Ac 304.03 (a) (4)	RSA 309-B:4, VIII (c), RSA 309-B:5, III (c)
Ac 304.05 (b) (6) a.	RSA 309-B:4, VIII (c), RSA 309-B:7, X
Ac 305	RSA 309-B:4, VIII (c), RSA 309-B:7, II