

SBA-11 GENERAL INSTRUCTIONS

Please type or print all requested information. If the space provided is insufficient please attach a separate sheet. All forms are available on our website, www.ct.gov/dcp.

Applicants should only apply if they meet all of the current requirements. This office does not evaluate an applicant's credentials or determine an applicant's eligibility prior to the submission of an application, fee and all supporting documentation. It is the responsibility of the applicant to arrange for the submission of all required documentation for timely processing of the application. **All supporting documentation submitted prior to an application will only remain on file for one year from the date received. After the one year, the documents will be destroyed in accordance with the agency's record retention schedule.**

The application fee covers the cost of eligibility determination and related administrative functions. All fees are non-refundable and non-transferable. The CPA registration and license expire annually on December 31st.

The Department of Consumer Protection will no longer issue CPA wall certificates. A wall certificate can be obtained by contacting NASBA at www.nasbasore.org after approval of your certification. All questions regarding obtaining a certificate should be directed to NASBA directly at 1-888-925-5237.

Application Type

The application forms may be used to apply for a Connecticut CPA certification only, certification & registration or certification & license for applicants applying for the first time or by reciprocity.

All applicants must select one of the following options:

- **CPA Certification only:** Application fee: \$150.00. The CPA Certificate alone **does not** grant the authority to use the title Certified Public Accountant or the initials CPA, and does not grant the authority to practice public accountancy.
- **CPA Certification & Registration:** Application fee: \$190.00. The registration allows for limited use of the title Certified Public Accountant and the Initials CPA.
- **CPA Certification & License:** Application fee: \$300.00. The license allows for unlimited use of the title Certified Public Accountant and the initials CPA as well as being a prerequisite to obtaining a firm permit.

All fees must be in the form of a check or money order made payable to: "Treasurer, State of Connecticut" and mailed with the completed application to the address at the top of the application. All fees are non-refundable and non-transferable.

Section 1: Applicant Information

Provide your name as you wish it to appear on your certificate, address, telephone number, e-mail address, date of birth, full social security number and indicate which state you passed the CPA examination. The e-mail address is mandatory for all applicants as this is how you will receive all communication and notifications from this office.

Section 2: CPA Certifications/Registrations/Licenses

Reciprocal applicants must list the jurisdiction that issued your original certificate. You must arrange to have the jurisdiction complete our SBA-7 form or they may generate their own form letter and provide it in a sealed envelope with your application or have it mailed directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

List all jurisdictions in which you hold a CPA Certificate/Registration/License. If you ever had any disciplinary action in another jurisdiction, you will be required to provide a statement of explanation. If additional information or documentation is required, you will be notified by this office.

Section 3: Background Information

Answer the felony conviction question by checking the appropriate box. If you answer "Yes," you must attach a statement of explanation. If additional information or documentation is required, you will be notified by this office. You are required to notify the board if you are ever convicted of a felony.

Section 4: Uniform CPA Examination

All applicants must pass the Uniform CPA Exam by sitting for all 4 parts and achieving a passing grade of 75 or better for each part. All passing scores must be obtained within 18 months from the date the first exam is passed.

Check the appropriate box for the jurisdiction in which you passed the CPA Exam and provide the exam completion date. If you passed the exam in another jurisdiction, you must arrange to have your grades sent to this office. They may generate their own form letter and provide it in a sealed envelope with your application or have it mailed directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

Section 5: Ethics Course & Exam

Applicants are required to complete the AICPA Professional Ethics for CPAs self-study course. A score of 90% or higher is required. Provide the date you completed the course & exam. You will need to provide a copy of the completion certificate with your application. Reciprocal applicants: if you are claiming over 5 years of work experience within the last 10 years "5 in 10" rule you do not need to complete this section.

Section 6: Experience

Connecticut requires full-time, diversified experience, involving the application of generally accepted accounting principles and the application of generally accepted auditing standards, as the result of employment in public accounting or the equivalent in government or industry. Such experience shall have been obtained under the supervision of a Certified Public Accountant who has held a valid CPA license or had practice privilege for **at least 3 years prior to and throughout** the period of supervision.

Experience must be no more than 10 years old at the time your full application is submitted.

Option 1:

- 2 years of experience if you have a bachelor's degree with Accounting Concentration.

Option 2:

- 1 year of experience if you have:
 - A bachelor's degree with Accounting Concentration, plus 30 additional semester hours (*no accounting component required*), from a college or university accredited by a [CHEA Regional Accrediting Organization](#); or

A post-bachelor's degree (e.g., a master's *[no accounting component required]*) from a college or university accredited by a [CHEA Regional Accrediting Organization](#).

Reciprocal applicants who document over 5 years of work experience with the last 10 years "**5 in 10**" rule are exempt from the ethics and education requirement.

Public Experience: Experience may be gained through employment as a staff accountant of a firm of certified public accountants where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters.

Government Experience: Experience may be gained through employment with accounting agencies or within federal, state or municipal government where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters. The applicant shall obtain experience in assessing the adequacy of the agency's internal controls by developing an understanding of the accounting agency transaction processes and information systems.

Industry Experience: Experience may be gained in industry where such experience is of a non-routine accounting nature such that it continually requires independent thought and judgment on accounting matters. The applicant shall obtain experience in assessing the adequacy of the employer's internal controls by developing an understanding of the employer's transaction processes and information systems. The applicant shall also obtain experience in tax return preparation and research, preparation and analysis of financial statements, cost accounting, budgeting, and the application of accounting principles. Such experience includes obtaining an understanding of the industry in which the applicant's employer operates, including the employer's competition and key competitiveness factors that affect the industry.

1. Check the appropriate box which describes the type of experience you are claiming.
2. Check the appropriate box which indicates how many years of experience you are claiming based on when you passed the CPA examination and education you completed.
3. Provide the name of the employer(s), the dates of the experience and the amount of time you are claiming.
4. Arrange to have your employer(s) complete the CPA Experience Verification SBA-12 form to verify the work experience and provide it in a sealed envelope with your application or have it mailed directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

Who can verify the SBA-12 (Employment Verification) form?

To receive credit for your work experience, it must be verified using the form required by the Board. The person verifying your experience must be one of the following:

- A qualified supervising CPA
A CPA who has held a valid CPA license or had practice privilege for **at least 3 years prior to and throughout** the period of supervision.
- Human Resources personnel, acting under the direction of a qualified supervising CPA.
A supervising CPA who has held a valid CPA license or had practice privilege for **at least 3 years prior to and throughout** the period of supervision.
- An Auditor of Public Accounts for the State of Connecticut
This applies only if your experience was gained while working for the Office of the Auditors of Public Accounts, and no licensed CPA was in a supervisory role during that time.

Section 7: Education

As of **October 1, 2025**, Bachelor's degree (or equivalent) from a college or university accredited by a [CHEA Regional Accrediting Organization](#).

- Accounting Concentration:
 - **Accounting Coursework:** At least **27 semester hours** (can include introductory courses).
 - **Business and Economics Coursework:** At least **24 semester hours** (excluding accounting).
- If your coursework is slightly different, the Board may still accept it if it's considered equivalent.

Education obtained outside of the US must be evaluated by the National Association of Credential Evaluation Services (NACES) www.naces.org prior to applying.

1. Check the appropriate box which indicates the education you completed.
2. List all the educational institutions where you completed accounting, economics, business and general education courses, total credit hours and degree awarded.
3. Provide transcript(s) in a sealed envelope with your application or arrange to have each institution mail a transcript directly to this office. *All supporting documentation submitted prior to an application will only remain on file for one year from the date received.*

Section 8: Attestation

Review the form for completeness and sign and date.

STATE OF CONNECTICUT
DEPARTMENT OF CONSUMER PROTECTION
 State Board of Accountancy
 450 Columbus Blvd., Ste. 801
 Hartford, CT 06103
 Email: DCP.LicenseCPA@ct.gov
 Web site: www.ct.gov/dcp



Initial & Reciprocal CPA Certification/Registration/License

Mail this completed application with a check or money order made payable to "Treasurer, State of CT" to the address above. Reciprocal applicants who completed over 5 years of public accounting experience within the last 10 years do not need to complete Sections 5 & 7. Please be sure you have read and understood all requirements, rules and regulations prior to applying. All fees are non-refundable and non-transferrable.

Check (✓) one:

<input type="checkbox"/> Initial CPA Certification ONLY: \$150.00	<input type="checkbox"/> Reciprocal CPA Certification ONLY: \$150.00
<input type="checkbox"/> Initial CPA Certification & Registration: \$190.00	<input type="checkbox"/> Reciprocal CPA Certification & Registration: \$190.00
<input type="checkbox"/> Initial CPA Certification & License: \$300.00	<input type="checkbox"/> Reciprocal CPA Certification & License: \$300.00

Section 1: Applicant Information

First Name	Middle Name	Last Name	
Name as you wish for it to appear on your certificate (if different from above)			
Business Name (If using business address)			
Street Address	City	State	Zip Code
Telephone Number	Email Address (mandatory for all applicants)		Date of Birth
Social Security Number*	In which state did you take the CPA exam	Name CPA exam was under if different from above	

*The Federal Privacy Act of 1974 requires that you be notified that disclosure of your Social Security Number is required pursuant to CGS17b-137a.

Section 2: CPA Certificates/Registrations/Licenses

- If applicable, which jurisdiction issued your original certificate: _____ . You must arrange to have the jurisdiction verify the status of your original certificate. They may generate their own verification form or complete our SBA-7.
- Do you hold a CPA certificate/registration/license in another jurisdiction? YES NO If YES, list all jurisdictions (abbreviations only):

- Have you ever had a CPA certificate/registration/license surrendered, suspended, revoked, limited, denied or is any such action pending in any state or jurisdiction? YES NO If YES, attach a statement of explanation.

Section 3: Background Information

Have you ever been convicted of a crime which constitutes a felony? YES NO If YES, attach a statement of explanation.

Section 4: Uniform CPA Exam

Check the appropriate box:

Passed the CPA exam in CT. Exam completion date: _____ .

Passed the CPA exam in the following state: _____ . Exam completion date: _____ . If you passed the exam in another jurisdiction, you must arrange to have your grades sent to this office. They may generate a form letter or use our SBA-7 form

Section 5: Ethics Course & Exam

Have you successfully completed the AICPA Professional Ethics for CPAs self-study course with at least a score of 90? YES NO
 Completion date: _____ . If completed, attach a copy of the certificate of completion.

Section 6: Experience

Each employer must complete an SBA-12 form. You may email a scanned, completed, signed copy of this form to DCP.LicenseCPA@ct.gov or upload when applying.

Check the appropriate box:

<input type="checkbox"/> Applying On or After October 1, 2025 <ul style="list-style-type: none">2 years (104 weeks) of experience required if you have:<ul style="list-style-type: none">A bachelor's degree with an accounting concentration.1 year (52 weeks) of experience required if you have:<ul style="list-style-type: none">The same bachelor's degree, plus<ul style="list-style-type: none">30 additional semester hours, orA post-bachelor's degree (e.g., a master's).	<input type="checkbox"/> Passed the CPA Exam After January 1, 2000 <p>OR</p> <p>Passed Before January 1, 2000 with at Least 120 Semester Hours of Education</p> <p>Must document at least 2 years (104 weeks) of experience within the last 10 years.</p>
<input type="checkbox"/> Passed the CPA Exam Before January 1, 2000 with Less Than 120 Semester Hours of Education <p>Must document at least 3 years (156 weeks) of experience within the last 10 years</p>	<input type="checkbox"/> Reciprocal Applicants (Out-of-State) "5 in 10 year" Exemption <p>If you have completed 5 or more years of experience within the last 10 years ("5 in 10" rule), you must document at least 5 years of qualifying experience.</p>

NAME OF EMPLOYER	DATES OF EXPERIENCE		AMOUNT OF TIME BEING CLAIMED		
	Start Date	End Date	Years	Months	Days

Section 7: Education

To be eligible to apply for a CPA certificate the applicant must provide transcripts to prove they have met the educational requirement and have completed a baccalaureate degree program.

- The applicant must have a bachelor's degree (or equivalent) from a college or university accredited by [CHEA Regional Accrediting Organization](#).
- Specific credit hours include:
 - Accounting: At least 27 semester hours (can include introductory courses).
 - Business and Economics: At least 24 semester hours (excluding accounting).
 - Coursework that differs slightly may still be accepted if deemed equivalent by the Board.

NAME OF INSTITUTION	TOTAL CREDIT HRS.	DEGREE AWARDED

Section 8: Attestation

I, _____ declare under penalty of perjury, under the laws of the State of Connecticut,
Printed Name of Applicant

that all statements contained in this application and any accompanying documents are true and correct, with full knowledge that all statements made in this application are subject to investigation and that any false or dishonest answer to any question may be grounds for denial or subsequent revocation of certification/license.

Signature of Applicant

Date