



New Mexico Regulation and Licensing Department
BOARDS AND COMMISSIONS DIVISION
New Mexico Public Accountancy Board

5500 San Antonio Drive, NE ▪ Suite A ▪ Albuquerque, New Mexico 87109
(505) 222-9850 ▪ Fax (505) 222-9855 ▪ www.rld.state.nm.us/boards

\$175.00

**APPLICATION FOR A
CERTIFIED PUBLIC ACCOUNTANT (CPA) CERTIFICATE
BY EXAMINATION**

To obtain licensure in New Mexico all applicants are required to complete a state and federal criminal background check through GEMALTO.

The education requirement for licensure is the possession of a bachelor's degree from a regionally accredited college or university and a minimum of 150 semester credit hours; at least 30 hours must be in accounting. Three of the 30 accounting hours may be in business law. The 30 hours may be included in the baccalaureate program or may be taken outside of the program.

The official transcripts and exam scores for all individuals who sit for the Uniform CPA examination as qualified New Mexico candidates will be forwarded to the New Mexico Public Accountancy Board by the CPA Examination Services. Individuals who pass all four parts of the examination under the New Mexico jurisdiction, and who have met all other licensing requirements will be eligible for a New Mexico CPA license. To apply for licensure please complete and submit the following to the Board:

- **Application for an Initial New Mexico CPA Certificate** – this must be notarized.
- **Application Fee of \$175.00** – personal check or money order only, made payable to the New Mexico Public Accountancy Board.
- **2" x 2" Passport Photograph**
- **Experience Verification Form** – at least one year of experience providing service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills is required. This experience must be verified by a certified public accountant licensed in a U.S. jurisdiction during the period of attestation. This form must be returned to you by the CPA in a **sealed** envelope. Do not open this envelope.
- **Interstate Notification of Verifying CPA's License** – if the CPA verifying your experience is not licensed in New Mexico, mail this form to the accountancy board in the state in which he/she is licensed (you may duplicate this form as necessary). This form must be completed by that board and mailed directly to the New Mexico Public Accountancy Board at the address above.
- **Passing Scores for Ethics Examination** – please see enclosed instruction sheet for ordering and completing the ethics examination. **Please include certificate of completion with your application.**
- **Fingerprint Background Check Documents** – NEW MEXICO APPLICANT PROCESSING SERVICE- GEMALTO LIVESCAN. Please go to <https://www.aps.gemalto.com>.



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**** Please note: fingerprints are only valid for 30 days after completion. ****
All sections of the application must be completed.

SECTION I – PERSONAL INFORMATION

Last Name First Name MI Other Name(s) Used

Date of Birth (MM/DD/YYYY)

Social Security Number

Name as you wish it to appear on the wall certificate - legal name only- **(PRINT CLEARLY)**

Residence Address

Street or P.O. Box City State Zip Code

Home Telephone Number

Personal Email Address

Business Address

Employer Name/Firm Name

Street or P.O. Box City State Zip Code

Telephone Number

Fax Number

▪ **In which state did you take the Uniform CPA Examination?** _____

▪ **In which state(s) do you hold a current CPA certificate?** _____

SECTION II – EDUCATION

College/University Location Major Degree/Date Conferred



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SECTION III – ACCOUNTING EXPERIENCE

Employer #1

Street or P.O. Box

City

State

Zip Code

Position Held

Dates of Employment:

From

To

Employer #2

Street or P.O. Box

City

State

Zip Code

Position Held

Dates of Employment:

From

To

Employer #3

Street or P.O. Box

City

State

Zip Code

Position Held

Dates of Employment:

From

To

Employer #4

Street or P.O. Box

City

State

Zip Code

Position Held

Dates of Employment:

From

To



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Revision Date: 1.2019

SECTION IV – PROFESSIONAL FITNESS

Answer each question. If you answer “yes” to any question, provide a complete descriptive narrative on a separate sheet which includes relevant court disposition papers including: a) a complete copy of the judgment and sentence; and b) current status of the case, restitution, payment of fines and/or court costs, and satisfactory completion of sentence. If court documents are not available, submit a letter from an official of the court certifying that documents are not available. Web page printouts are not considered official court documents. Please be advised that any false statements or omissions are cause for denial, suspension, or revocation of licensure.

		Yes	No
1	Have you ever been convicted of, entered a plea of nolo contendere or entered into any other legal agreements for any felony offense under the laws of any state or of the United States?		
2	Have you ever been convicted of, entered a plea of nolo contendere or entered into any other legal agreements for any misdemeanor offense involving fraud, deceit, dishonesty or moral turpitude?		
3	If you answered yes to the question above, was that conviction directly related to the practice of public accountancy? (If not applicable – leave blank.)		
4	Have you ever had your right to practice, or a professional or vocational license suspended or revoked by the State of New Mexico, or any other state, or any federal agency, or any international jurisdiction for improper conduct or willful violation of the rules or regulations or any other reason?		

OATH

I, _____, swear or affirm under the penalty of perjury that all information
PRINT NAME
submitted in this application is true, correct, and complete to the best of my knowledge, information, and belief. I understand that any material misrepresentation or material omission of fact in this application is grounds for denial, suspension, or revocation of the CPA license that I am seeking. I also agree to comply with the 1999 New Mexico Public Accountancy Act and the current governing Board rules. I also understand that fingerprints will be used to check my criminal history records with the Federal Bureau of Investigation (FBI) and the New Mexico Department of Public Safety (NMDPS). I understand that I may obtain a change, correction or an update to FBI records pursuant to Title 28 C.F.R. Section 16.34 and that those procedures will be provided upon my request.

Signature _____ Date _____

NOTARY

Before me, a Notary Public, in and for the State of _____ and the County of _____, to me known to be the person named, who, first being duly sworn, deposes and says that the signature hereto is his/her own signature, and that the statements made in his/her application to the New Mexico Public Accountancy Board are true to the best of his/her knowledge.

IN WITNESS WHEREOF, I have hereunder set my hand and affixed my seal, this ____ day of _____, 20____

Notary Public

SEAL

My Commission Expires

Revision Date: 1.2019



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WORK EXPERIENCE VERIFICATION FORM

EXPERIENCE REQUIREMENT

An applicant for initial issuance of a Certified Public Accountant certificate shall show at least one year of experience. This experience shall include:

- Providing service or advice involving the use of accounting
- Attest
- Management advisory
- Financial advisory
- Tax or consulting skills;

as verified by a Certified Public Accountant who meets requirements prescribed by the Board. The experience is acceptable if it was gained through employment in government, industry, academia, or public practice.

[1999 Public Accountancy Act, Section 8(H)]

Applicants shall have their experience verified by an active, licensed CPA as defined in the Act. The verifying CPA can be licensed in New Mexico or from another state. One year of experience shall consist of:

- Full or part-time employment that extends over a period of no less than one year and no more than three years.
- Includes no fewer than 2000 hours of performance of services described above.
[Board Rule: 16.60.3.9 NMAC]

INSTRUCTIONS FOR COMPLETING THIS FORM

Applicants: Complete Section I of the enclosed form and forward it to your verifying CPA. If you had multiple CPAs that can verify your experience, the most recent CPAs should complete the form. The CPA should return it to you in a sealed envelope. Include the sealed envelope in your completed application packet. If experience was obtained from more than one entity, make a copy of this form and complete a Work Experience Verification Form for each entity.

Verifying CPAs: Please complete Section II of the enclosed form and return it to the applicant **in a sealed envelope with your signature on the back**. If applicable, an explanation of any exceptions to the candidate's quality of experience, character, or fitness for service in the professional capacity of a CPA should be included with this verification using a separate sheet of paper.

SECTION I

To be Completed by the Applicant

CANDIDATE INFORMATION

Last Name	First Name	MI	Other Name(s) Used
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Date of Birth (MM/DD/YYYY)

Social Security Number



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EMPLOYER INFORMATION

Employer Name

Street or P.O. Box City State Zip Code

Position Held Dates of Employment: From To

Position was (check one) [] Part time [] Full time

EMPLOYER CATEGORY (select one)

- [] Client practice of public accountancy [] Government
[] Commercial enterprise/industry [] Law firm
[] Education [] Other (specify)

I, PRINT NAME, swear or affirm under the penalty of perjury that all information contained herein is true, correct, and complete to the best of my knowledge, information, and belief. I understand that any material misrepresentation or material omission of fact in this document is grounds for denial, suspension, or revocation of the CPA license that I am seeking.

Signature Date

SECTION II

To be Completed by the Verifying CPA

Position Held by Candidate Dates of Employment: From To

Length of Experience (years/months/days)

Experience was (check one) [] Part time [] Full time

I verify that this candidate demonstrated high standards of professional competence in the following areas (check all that apply):

- [] Accounting [] Management advisory
[] Attest [] Financial advisory
[] Consultation on tax matters [] Consulting
[] Preparation of financial statements and reports [] Preparation of tax returns
[] Consultation, design and/or implementation of computer software involving accounting and auditing [] Other (describe)



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Please check the appropriate answer for each of the following questions:

- YES NO During this time I observed the candidate, and I believe the candidate's independence on non-routine accounting matters, integrity on professional issues, and ability to learn and stay abreast of important accounting pronouncements was demonstrated.
- YES NO With respect to the character of the candidate, I recommend this person for licensure as a Certified Public Accountant.
- YES NO During the time that I observed the applicant, I was actively licensed for a minimum of one year.

Name of CPA (please print or type)

Position or Title

Certificate Number and State of Issuance

Employer Name

Telephone Number

Address

Signature of CPA

Date



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**INTERSTATE NOTIFICATION OF
 VERIFYING CPA'S LICENSE**

This form authorizes state boards of accountancy to exchange the following information:

- The license status of the applicant's verifying CPA

You are encouraged to contact the accountancy board that will complete this form to determine if processing fees will be assessed. You must complete the personal information portion in Section I, and your verifying CPA must complete the information in Section II and sign the form. Forward the form to the appropriate state board for completion. **The respective board will in turn, complete the remainder of the form and mail it directly to the New Mexico Public Accountancy Board at the above address in a sealed envelope.**

SECTION I – PERSONAL INFORMATION

To Be Completed by the Applicant

Last Name	First Name	MI	Other Name(s) Used
Street or P.O. Box	City	State	Zip Code
Date of Birth (MM/DD/YYYY)	Social Security Number		

SECTION II – VERIFYING CPA INFORMATION

To be Completed by the Verifying CPA

Name as it Appears on Certificate	Certificate Number	State of Issuance
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I hereby request and authorize the _____ Board of Accountancy to provide any and all pertinent information requested in this form to the New Mexico Public Accountancy Board to complete an application filed with that agency for the above-named applicant.

CPA Signature	Date
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THE REMAINDER OF THIS FORM IS TO BE COMPLETED BY STATE BOARDS OF ACCOUNTANCY ONLY.

SECTION III – LICENSURE STATUS OF THE APPLICANT’S VERIFYING CPA

Is the CPA currently licensed in your state? YES NO

Indicate the dates that he/she has been actively licensed to practice accounting:

From: ____/____/____ To ____/____/____.

If not currently licensed, indicate below the requirements to be met for issuance or reinstatement.

OFFICIAL SIGNATURE OF VERIFYING BOARD

Board/Agency

BOARD SEAL REQUIRED

Name of Board Representative Printed Name

Board Representative Signature



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ETHICS EXAMINATION REQUIREMENT

Each applicant must provide proof of passing the American Institute of Certified Public Accountants (AICPA) Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better. This self-study course must be completed within one year from the date of purchase.

Individuals who completed a state board administered Ethics Exam are not required to complete the ethics course through AICPA unless the administering state is unable to provide verification. This information must be verified through a completed Interstate of Exchange form. If you are unable to obtain verification, then you must re-take the course through AICPA.

Upon passage of the examination, you will receive a certificate of completion from AICPA. Please include this certificate with your application and also designate the New Mexico Public Accountancy Board as a score recipient when registering for the examination. If you do not receive a passing score, a letter will be sent to you from AICPA.

Please note: your application will not be considered complete and will not be processed until proof of passing has been received.

The Board cannot interpret any questions on the examination or explain any portion of the examination to you. If you have questions regarding the ethics course, please contact AICPA directly.

ORDERING THE ETHICS EXAMINATION

Please contact the New Mexico Society of Certified Public Accountants at (505) 246-1699 to purchase the AICPA Ethics Course or order online at www.nmscpa.org. On their website homepage click on the CPE icon then select Ethics where you will find the instructions to complete the exam. Please note: If this is to be shipped to a foreign address you must contact the AICPA directly. Please call (888) 777-7077 or e-mail to Service@aicpa.org - specifying the course title *Professional Ethics: The AICPA's Comprehensive Course* and indicating whether the preferred format is Text or On-Demand.



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NEW MEXICO APPLICANT PROCESSING SERVICE – GEMALTO LIVESCAN

****Please note:** fingerprints are **only valid for 30 days** after completion. **

- **Registration** – All applicants must be registered prior to conducting the fingerprint process.
 - **Applicants** – Register online at <https://www.aps.gemalto.com>.

Public Accountancy Board's ORI # NM920240Z. Applicants may also contact the Registration Call Center to register by phone: 1-877-99NMAPS (1-877-996-6277).

- **Payment** – Payment of \$44.00 may be made online or at time of being fingerprinted:
 - Applicants may pay online at the time of registration using a credit/debit card or the applicants can pay with a money order or cashier's check at the time of being fingerprinted (NO CASH OR PERSONAL CHECKS WILL BE ACCEPTED.)
- **Registration ID/Document Control Number** – Applicants will receive a Registration Confirmation that is needed while visiting the Gemalto location.
- **Select a Gemalto Location** – See the list available.
- **Conduct Fingerprint Process** – No appointment is required.
- **Results** – Background check results will be sent directly to the NMPAB. Gemalto does not have access to background check results, or make employment determinations. Please check with NMPAB regarding your background check results.

OUT-OF-STATE APPLICANTS:

Applicants that are out-of-state, or applicants that are unable to visit a fingerprinting location, may submit a hardcopy fingerprint card to Gemalto.

Out of state applicants that require a New Mexico background check should: Obtain two inked fingerprint cards captured on standard FD-258 applicant fingerprint cards (Obtain cards from Gemalto).

- **Registration** – All applicants must be registered prior to sending hardcopy fingerprint cards.
 - **All Applicants** – Register online at <https://www.aps.gemalto.com>. Select the *Fingerprint Card User* box. Applicants may also contact the Registration Call Center to register by phone: 1-877-99NMAPS (1-877-996-6277).
- **Payment** – Payment of \$44.00 may be made online or sent with your fingerprint card:
 - Online – Applicants may pay online at the time of registration using a credit/debit card.
 - With Fingerprint Card – Money order only. Cash and personal checks are not accepted.
- **Registration ID/Document Control Number** – All other applicants will receive a Registration ID. Write this number on the back of your fingerprint cards.
- **Submission** – Mail the cards (and if applicable, payment) to:

Gemalto New Mexico Cardscan
APS Department 165
2964 Bradley St.
Pasadena, CA 91107



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NONCRIMINAL JUSTICE APPLICANT'S PRIVACY RIGHTS

As an applicant who is the subject of a national fingerprint-based criminal history record check for a noncriminal justice purpose (such as an application for a job or license, an immigration or naturalization matter, security clearance, or adoption), you have certain rights which are discussed below:

- You must be provided written notification¹ that your fingerprints will be used to check the criminal history records of the FBI.
- If you have a criminal history record, the officials making a determination of your suitability for the job, license, or other benefit must provide you the opportunity to complete or challenge the accuracy of the information in the record.
- The officials must advise you that the procedures for obtaining a change, correction, or updating of your criminal history record are set forth at Title 28, Code of Federal Regulations (CFR), Section 16.34.
- If you have a criminal history record, you should be afforded a reasonable amount of time to correct or complete the record (or decline to do so) before the officials deny you the job, license, or other benefit based on information in the criminal history record.²

You have the right to expect that officials receiving the results of the criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council.³

If agency policy permits, the officials may provide you with a copy of your FBI criminal history record for review and possible challenge. If agency policy does not permit it to provide you a copy of the record, you may obtain a copy of the record by submitting fingerprints and a fee to the FBI. Information regarding this process may be obtained at <http://www.fbi.gov/about-us/cjis/background-checks>.

If you decide to challenge the accuracy or completeness of your FBI criminal history record, you should send your challenge to the agency that contributed the questioned information to the FBI. Alternatively, you may send your challenge directly to the FBI. The FBI will then forward your challenge to the agency that contributed the questioned information and request the agency to verify or correct the challenged entry. Upon receipt of an official communication from that agency, the FBI will make any necessary changes/corrections to your record in accordance with the information supplied by that agency. (See 28 CFR 16.30 through 16.34

¹ Written notification includes electronic notification, but excludes oral notification.

² See 28 CFR 50.12(b).

³ See 5 U.S.C. 552a(b); 28 U.S.C. 534(b); 42 U.S.C. 14616, Article IV(c); 28 CFR 20.21(c), 20.33(d) and 906.2(d).