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**New Mexico Regulation and Licensing Department**  
**BOARDS AND COMMISSIONS DIVISION**  
**New Mexico Public Accountancy Board**  
5200 Oakland Avenue, NE ▪ Suite D ▪ Albuquerque, New Mexico 87113  
(505) 222-9850 ▪ Fax (505) 222-9855 ▪ [www.rld.state.nm.us/boards](http://www.rld.state.nm.us/boards)

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

All applicants for licensure are required to provide the Board with fingerprints and other information necessary for a state and national criminal background check. Prior to submitting an application for a New Mexico CPA certificate, an applicant must contact NEW MEXICO APPLICANT PROCESSING SERVICE – 3M COGENT LIVESCAN. As of November 5, 2013, the New Mexico Department of Public Safety (DPS) will no longer accept hardcopy fingerprint cards. Please go to [www.cogentid.com](http://www.cogentid.com).

The education requirement for licensure by examination is possession of a bachelor's degree from a regionally accredited college or university and a minimum of 150 semester hours of credit, at least 30 hours of which must be in accounting. These 30 hours may be included in the baccalaureate program or may be taken outside of the program. A maximum of 3 semester hours of credit in business law may be accepted toward the 30 hours required.

Official transcripts and 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 CPA Examination Services. Be advised that scores are forwarded to the Board office in the month after the testing window ends. Scores for the January-March window are received in April; scores for the April-June window are received in July; scores for July-September window are received in October; and scores for the October-December window are received in January. Individuals who pass all four parts of the examination in New Mexico will be eligible for a New Mexico certificate when the following items have been submitted. **Be advised that licenses must be approved by the Board at a scheduled Board meeting. If your file is incomplete, you will be notified; otherwise, it will be presented for approval at the next scheduled Board meeting. A list of meetings may be found on the website: [www.rld.state.nm.us/boards](http://www.rld.state.nm.us/boards).**

- ❖ **Application for an Initial New Mexico CPA Certificate** – this must be notarized. Please print or type.
- ❖ **Application Fee of \$175.00** – personal check, cashier's check, or money order only, made payable to the New Mexico Public Accountancy Board.
- ❖ **Passport Photograph** – a 2" x 2" photograph must be stapled to the application.
- ❖ **Fingerprint Background Check Documents**- NEW MEXICO APPLICANT PROCESSING SERVICE – 3M COGENT LIVESCAN.
- ❖ As of November 5, 2013, the New Mexico Department of Public Safety (DPS) will no longer accept hardcopy fingerprint cards. Please go to [www.cogentid.com](http://www.cogentid.com)
- ❖ **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 administered by the American Institute of Certified Public Accountants.

**PUBLIC ACCOUNTANCY BOARD  
APPLICATION FOR A NEW MEXICO CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE BY EXAMINATION**

- ❖ **Certification Checklist** - this must be completed and signed.

**SECTION I – PERSONAL 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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Name as you wish it to appear on the wall certificate **(PLEASE PRINT CLEARLY)**  
**Please Note: if you wish to have your maiden name included on the certificate, please provide a copy of your marriage certificate.**

**Residence Address**      Check if you wish to receive mail at this address

Street or P.O. Box	City	State	Zip Code
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Home Telephone Number	Email Address
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**Business Address**      Check if you wish to receive mail at this address

Employer Name/Firm Name

Street or P.O. Box	City	State	Zip Code
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Telephone Number	Fax Number	Email Address
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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 / /

**SECTION IV – PROFESSIONAL FITNESS**

Answer each question. If you answer "yes" to any question, provide a complete narrative description on a separate sheet. Please include the following: a) the nature of the offense, charge, warrant, or condition; b) the name and location of the arresting agency, if any; and c) the date of any arrest. Also provide 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.

- 1. Have you ever been convicted of a felony under the laws of any state or of the United States? [ ] YES [ ] NO
- 2. Have you ever entered a plea of guilty or a plea of *nolo contendere* accepted by the court? [ ] YES [ ] NO  
(This does not include traffic citations, unless a citation resulted in a warrant for your arrest.)
- 3. Do you currently have any outstanding criminal charges, warrants of arrest, or conditions of probation pending against you in New Mexico or in any other state? [ ] YES [ ] NO
- 4. Have you ever been arrested or detained for any crime or violation of the law? [ ] YES [ ] NO
- 5. Have you ever had a professional or vocational license suspended or revoked by this state or any state or foreign country? [ ] YES [ ] NO
- 6. Have you ever had the right to practice before any state or federal agency suspended or revoked for improper conduct or willful violation of the rules or regulations of such state or federal agency? [ ] YES [ ] NO
- 7. Are you currently delinquent in payment of court-ordered child support? [ ] YES [ ] NO

**OATH**

FALSE STATEMENTS OR OMISSIONS ARE CAUSE FOR DENIAL, SUSPENSION, OR REVOCATION OF LICENSURE

I, \_\_\_\_\_, swear or affirm under the penalty of perjury that all information  
PRINT NAME

I 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 Accountancy Act and the current governing Board rules.

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

# WORK EXPERIENCE VERIFICATION FORM

## EXPERIENCE REQUIREMENT

An applicant for initial issuance of a certified public accountant certificate shall show that he has had 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 or by an active, licensed CPA 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 and 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 an active, licensed CPA for verification. If you had multiple CPAs that can verify your experience, the most recent 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. Any exceptions to the candidate's quality of experience, character, or fitness for service in the professional capacity of a CPA should be directed to the Board under separate cover.

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## SECTION I

*To be Completed by the Applicant*

### CANDIDATE INFORMATION

\_\_\_\_\_  
Last Name                                      First Name                                      MI                                      Other Name(s) Used

\_\_\_\_\_  
Date of Birth (MM/DD/YYYY)                                      Social Security Number

### 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
- Commercial enterprise/industry
- Education
- Government
- Law firm
- Other (specify) \_\_\_\_\_

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







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

This form authorizes state boards of accountancy to exchange information regarding the licensure 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 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.*

**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

### EXAMINATION FACTS

In order to be eligible to receive a New Mexico certificate, individuals must pass the American Institute of Certified Public Accountants (AICPA) Ethics Course with a grade of 90% or better. This self-study course must be completed within one year from the date of purchase. Your invoice serves as proof of purchase. If you do not complete the examination within one year, you must re-order it.

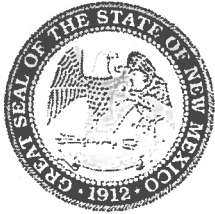
Upon passage of the examination, you will receive a certificate of completion from AICPA. Please ensure that you designate the New Mexico Public Accountancy Board as a score recipient when registering for the examination, as we must receive a score report directly from AICPA. If you do not receive a passing score, a letter will be sent to you from AICPA. Included will be a re-test answer sheet in order that you may resubmit answers to the same exam. **Please note that your application will not be considered complete and will not be presented to the Board until a passing score notice has been received directly from the AIPCA.**

The Board cannot interpret any questions on the examination or explain any portion of the examination to you. If you have questions regarding the examination, you may call (201) 938-3528 or (201) 938-3778.

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### ORDERING THE EXAMINATION

Please contact the New Mexico Society of Certified Public Accountants at (505) 246-1699 to purchase the AICPA Ethics Course. You may also order online at [www.nmscpa.org](http://www.nmscpa.org) using MasterCard or Visa. On their website homepage you will find an "Owl" icon that will make it easy to see where to place your order. 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](mailto:Service@aicpa.org) - specifying the course title *Professional Ethics: The AICPA's Comprehensive Course* and indicating whether the preferred format is Text or CD-ROM.



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## **CERTIFICATION CHECKLIST**

PLEASE PLACE A CHECK MARK BESIDE EACH ITEM INCLUDED IN YOUR PACKET.  
ALL ITEMS MUST BE SUBMITTED IN A COMPLETE PACKET. INCOMPLETE  
PACKETS AND ITEMS SENT SEPARATELY WILL BE RETURNED.

**Application for an Initial New Mexico CPA Certificate by Examination**

**Fee of \$175.00**

**Passport Photograph**

**Work Experience Verification Form**

**\*\*\* Please note that the Interstate Notification of Verifying CPA's License must be sent directly to the Board office from the state board of accountancy that completes it (only required if your verifying CPA is licensed in another state).**

**\*\*\* Please note that a Certificate of Completion for the AICPA Ethics Examination must be sent directly to the Board office from the AICPA.**

**\*\*\* Please note that fingerprints are still required and must be submitted using [www.cogentid.com](http://www.cogentid.com)**

\_\_\_\_\_  
Printed Name of Applicant

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## BOARD OF ACCOUNTANCY UPDATE

### NEW MEXICO APPLICANT PROCESSING SERVICE – 3M COGENT LIVESCAN

As of November 5, 2013, the New Mexico Department of Public Safety (DPS) will no longer accept hardcopy fingerprint cards. Applicants will visit a 3M Cogent fingerprinting location.

Applicants that require a New Mexico background check should:

- **Registration** – All applicants must be registered prior to conducting the fingerprint process.
  - **Applicants** – Register online at [www.cogentid.com](http://www.cogentid.com). You will need the

**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 3M Cogent location.
- **Select a 3M Cogent Location** – See the list available.
- **Conduct Fingerprint Process** – No appointment is required.
- **Results** – Background check results will be sent directly to your employer. 3M Cogent does not have access to background check results, or make employment determinations. Please check with your employer 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 3M Cogent.

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.
- **Registration** – All applicants must be registered prior to sending hardcopy fingerprint cards.
  - **All Applicants** – Register online at [www.cogentid.com](http://www.cogentid.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:

3M Cogent, New Mexico CardScan  
5025 Bradenton Avenue, Suite A  
Dublin, OH 43017

- **Results** – Background check results will be sent directly to your employer. 3M Cogent does not have access to background check results, or make employment determinations. Please check with your employer regarding your background check results.