



# CERTIFIED PUBLIC ACCOUNTING GUIDE

FOR FOREIGN-TRAINED PROFESSIONALS IN MAINE

*New Mainers Resource Center, Portland Adult Education*



# CERTIFIED PUBLIC ACCOUNTING GUIDE

## FOR FOREIGN-TRAINED PROFESSIONALS IN MAINE

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### **New Mainers Resource Center – Who We Are**

The New Mainers Resource Center (NMRC) is a program within Portland Adult Education serving area immigrants and refugees. Our offerings are designed to help New Mainers overcome barriers in order to enter the US workforce. These include: career guidance and employment case management, assistance with credential review and licensing requirements, intensive classes focused on job readiness skills, networking groups, workshops and other offerings.

### **The Purpose of this Guide**

One major challenge faced by skilled professionals, such as accountants, is to successfully navigate complex certification requirements if they want to practice as Certified Public Accountants in Maine. The purpose of this guide is to provide foreign-trained accountants the information they need to make informed decisions about pursuing certification in the field of accounting.

### **For additional information or assistance from the New Mainers Resource Center contact:**

New Mainers Resource Center, *Maine's Welcome Back Center*, Portland Adult Education 14 Locust St. Portland, Maine 04101 Phone: 207 874-8155, Website: [www.nmrcmaine.org](http://www.nmrcmaine.org), Email: Sally Sutton, Program Coordinator, [suttos@portlandschools.org](mailto:suttos@portlandschools.org).

# CERTIFIED PUBLIC ACCOUNTING GUIDE

## FOR FOREIGN-TRAINED PROFESSIONALS IN MAINE

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# OVERVIEW OF THE PROCESS

*If you wish to become a certified public accountant (CPA), please consult the process and requirements below. This process assumes that you have completed a bachelors degree and have worked as an accountant in a country other than the US.*

1

## DECIDE:

Becoming a Certified Public Accountant (CPA) is often a difficult, long and expensive process. There are many accounting jobs that do not require this certification, and there are also other certifications to consider.

- [See page 2 for more details.](#)

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## EDUCATION EVALUATION:

You will need to have your past education evaluated before you can apply for the CPA exam. You will choose between two evaluation companies to complete this transcript and degree evaluation.

Based on Maine's requirements, you will need:

- A minimum of 150 semester hours, usually a minimum of a bachelors degree, from an accredited institution (this is 30 more credit hours than a normal bachelors).
- Basic courses in accounting and auditing should consist of at least 15 credit hours of accounting, auditing, and ethics combined, of which at least three credit hours were earned in auditing and at least three credit hours were earned in accounting.
- **STEP 2.5:** If you do not have these educational requirements, you will need to take additional courses.
- [See page 3-4 for more detail.](#)

3

## EXAM:

With your evaluation in hand, you will need to apply through NASBA (National Association of State Boards of Accountancy) to take the uniform CPA test. If NASBA determines that you are eligible to test, you will receive the NTS (Notification to Schedule), and you can schedule your uniform CPA examination. You will need to pass the four sections of the examination within an 18 month window. Each section is timed and is four hours long.

- [See page 5-6 for more detail.](#)

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## WORK EXPERIENCE:

Before you can apply for CPA certification, you must complete two years of work as an accountant under the supervision of a CPA. Your work experience must include the use of accounting or auditing skills, including the issuance of reports on financial statements, and at least one of the following: the provision of management advisory, financial advisory or consulting services, the preparation of tax returns, the furnishing of advice on tax matters or equivalent activities defined by the Maine Board of Accountancy.

- [See page 7 for more details.](#)

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## APPLY:

Once you have completed your education evaluation, passed your exams and completed your two years of work experience, you can apply for your CPA through the Maine State Board of Accountancy. While NASBA administers the applications and registrations for the CPA exam, the Maine board will review your work experience requirement and issue the certification.

- [See page 8 for more details.](#)

**OVERVIEW**

It is very important to remember that CPA is not the only qualification in the world of finance, accounting and business. In fact, it could be unnecessary, depending on what kinds of jobs you are interested in pursuing. Perhaps you want to work with taxes, banks, finance administration, clerking etc. Many of the positions will not require that you have your CPA certification. While CPA certification will enhance your opportunities and earning potential for higher-level public accounting jobs, there are other certifications similar to the CPA which could be more appropriate to your career goals. Review these on page 3. Otherwise, review the more entry-level accounting jobs that do not require extensive testing and qualifications, as these can still be very stable and well-paid positions.

**CERTIFIED PUBLIC ACCOUNTANTS (CPA):**

Earning your CPA certification can be extremely challenging and time consuming, so you will want to be very sure that you need this certification to fulfill your career goals. A Certified Public Accountant (CPA) is a person licensed by the Board of Accountancy to perform a range of accounting and auditing services with diverse clients including government, corporations and individuals. CPA certification usually comes with increased job security and a higher salary. If you are pursuing CPA certification, remember that taking a more general accounting job in the meantime can give you multiple benefits: CPA supervision for your required work experience, time to gather documents, and time to study for the exam.

**ENTRY-LEVEL WORK WITHOUT CPA (EXAMPLES):**

There are many accounting positions available to those without CPA certification, and some available to those without a bachelors in accounting. See below for a sampling of entry level jobs in accounting that do not require extensive education, experience and exams.

**ACCOUNTS PAYABLE / RECEIVABLE:** These in-demand positions are in charge of making sure money is coming in and going out. Employers might look for accounts payable specialists who have a few key skills. These include general math skills, knowledge of accounting principles, knowledge of accounting and financial management software, 10-key calculator skills, and attention to detail.

- **GENERALLY REQUIRED:** High school diploma. Some applicable work experience generally required.
- **HELPFUL CREDENTIALS:** Bookkeeper certificate from the American Institute of Professional Bookkeepers. Accredited Receivables Manager (ARM) or Accredited Receivables Specialists (ARS) certifications. Accredited Payables Manager (APM) and Accredited Payables Specialist (APS) credentials.

**BANK TELLER / BANK MANAGER:** Bank tellers are responsible for a variety of financial transactions, including deposits, withdrawals, transfers, money orders, etc. This is a highly interactive job that requires a lot of customer service and English skills. Many banks and credit unions prefer to start most employees as tellers so that they can learn the bank's products and procedures.

- **GENERALLY REQUIRED:** A high school diploma (or equivalent). You should have experience handling cash, as well as personal information. Pass a thorough background check. Possess basic computer skills and good customer service skills.
- **HELPFUL CREDENTIALS:** Certified Bank Teller (CBT) : <https://www.aba.com/Training/DC/Pages/btcertificate.aspx#>

**TAX ASSOCIATE / TAX PREPARER:** Tax associates assist individuals and businesses with federal and state income tax compliance and preparation. These professionals, who may also be known as tax preparers or tax specialists, are often employed by financial services companies and accounting firms, although some are self-employed.

- **GENERALLY REQUIRED:** Tax associate jobs may require candidates to have a bachelor's degree in accounting or a related field. However, some employers may prefer candidates with higher degrees. Any tax professional with an IRS Preparer Tax Identification Number (PTIN) is authorized to prepare federal tax returns.
- **HELPFUL:** Tax associates should have strong technical skills, including experience with tax preparation programs, such as Intuit QuickBooks, ATX Total Accounting Office, or M8 Client Billing. Tax associates need strong customer service skills, as much of their time is spent interacting with clients.

**PAYROLL PROCESSOR:** Regardless of the size of the company, the services of a payroll specialist will always be needed. You will be responsible for verifying hours and creating the payroll based on these records.

- **GENERALLY REQUIRED:** Generally a bachelors or associates degree in accounting.
- **HELPFUL:** The Certified Payroll Professional (CPP) designation can help you make it to supervisory roles. You may also be trained to handle payroll disbursement: <http://certifiedpublicbookkeeper.org/exam/certified-payroll-specialist.cfm>

**ACCOUNTING CLERK:** Accounting clerks review and maintain accounting records, often entering balances and calculating interest on loans. They often manage bank accounts and credit accounts using accounting spreadsheets and databases. They will often provide assistance to a Certified Public Accountant (CPA). This is a good place to start if you envision yourself as a CPA in the future.

- **GENERALLY REQUIRED:** High school diploma required, some financial experience may be required.
- **HELPFUL:** Bookkeeper certificate from the American Institute of Professional Bookkeepers.

### **DEGREE IN ACCOUNTING GENERALLY REQUIRED:**

**STAFF ACCOUNTANT:** Staff accountants work in a variety of settings, and while public companies may require CPA or CMA certification, others will only require a minimum of a bachelors in accounting and relevant work experience.

**FINANCIAL ANALYST:** Financial analysts will often have their CPA certification or have a masters degree in business or accounting. However, some positions will only require a BA in accounting and some experience in recording and analyzing financial data and transactions.

**AUDITOR:** Auditors are hired by companies to vet the accuracy of financial reports and records. Generally auditors have a bachelor's in accounting or finance and may have certifications like the Certified Internal Auditor or CPA credential, which will increase opportunities and pay.

**CREDIT ANALYST:** Credit analysts evaluate the likelihood that borrowers can repay loans. Credit analysts are in high demand as they help lending institutions assess risk. Bachelors in accounting generally required, and risk management certifications and experience sometimes required.

### **OTHER CERTIFICATIONS (EXAMS) WITH REQUIREMENTS SIMILAR TO CPA:**

- **Certified Management Accountant (CMA):** To earn this certification offered by the Institute of Management Accountants, you will need to have experience in management accounting, pass an exam, and maintain continuing education credits. See more here: <https://www.imanet.org/cma-certification?ssopc=1>
- **Certified Financial Advisor:** To be certified as a financial planner, you will need to pass a demanding exam and complete three years of related work experience.
- **Certified Internal Auditor (CIA):** This certification requires work experience in internal auditing and a four-part exam. It is offered by the Institute of Internal Auditors.

### **DO I NEED A MASTERS OR HIGHER DEGREE IN ACCOUNTING?**

While there may be some cases to consider a masters degree in accounting or similar, it is most likely unnecessary for many accounting jobs. Pursing a higher degree may make sense if you are lacking significant educational credits, but otherwise could be very long and costly. For example, an MBA in business administration with an accounting concentration is around 36 credit hours (plus possible additional 15 credit hour), takes two or more years, and each credit hour costs around \$407.00 (for in-state residents). See one example here: <https://usm.maine.edu/school-of-business/mba-business-administration-accounting-concentration>. Graduate programs will require an evaluation of your degree and may also require proof of English proficiency, such as a TOEFL test. Many also require all applicants to take a test to show ability to do graduate-level course-work, such as a GMAT for MBA programs, or GRE for other graduate programs. There are also often minimum GPA requirements or other pre-requisites that have to be met as well.

# 2

## EDUCATION EVALUATION

**OVERVIEW:** You will need to have your international education evaluated before you can apply for the CPA exam. You will need official documents sent from your institution. See details below about what documents are required and which evaluation service will be right for you.

### How long will this take?

- Consider how long it may take for your educational institution to send official documents to the evaluator if applicable.
- Consider the time it may take to have your documents translated.
- NIES and FACS (the approved evaluators) will vary in how long they take to issue a report. NIES will take around 10-12 weeks to issue a report. FACS will generally take 6-8 weeks.
- Rushed services are available for additional fee.

### How much will it cost?

- NASBA IES: International Credential Evaluation for CPA Examination – \$225. See detailed information about possible different or additional fees here: <https://nasba.org/products/nasbainternationalevaluationservices/services-and-fees/>
- FACS offers the CPA evaluation for Maine candidates for \$100.00. See details here: <https://facsusa.com/cpa-evaluation-fee-schedule/>

## DETAILS

If you are applying for your CPA certification in Maine, you can choose between two different evaluation services:

- *NASBA International Evaluation Services (NIES)* <https://nasba.org/products/nasbainternationalevaluationservices/> or
- *Foreign Academic Credentials Services (FACS)*: <https://facsusa.com/>.

### COMPARING THE SERVICES:

- Both companies require that your educational institution send official documents.
- Because NIES is part of NASBA, it is also connected to the state boards and exam application service.
- NASBA IES and FACS will provide you with a complete list of what they require for the evaluation.

### BEFORE YOU SIGN UP FOR AND PAY FOR ANY EVALUATION SERVICE:

Find out if you will be able to access ALL of the documents they will require. Official documents usually means that your educational institution will have to send the documents directly to the evaluator. Check out what NASBA IES will require through this link: <https://nasba.org/products/nasbainternationalevaluationservicesrequirements/>. You will need to begin a FACS application before finding out exactly what documents they require.

### TRANSLATION:

You may need to have your documents translated. You can use any certified translation service. Often the company can provide some in-house translation for specific languages and for a fee. Follow this link and scroll to ‘credential language translation’ for more details on required translations for NASBA IES:

<https://nasba.org/products/nasbainternationalevaluationservices/services-and-fees/>

### COURSE DESCRIPTIONS

You may be asked to also provide course descriptions. For example, NASBA IES says: “We may request an official syllabus or course description for all accounting and business courses at the post-secondary level”.

## REMEMBER:

1. Select CPAES: (<https://nasba.org/exams/cpaexam/>) as the recipient of the evaluation report. NASBA CPAES will need to receive the report directly from the evaluator to determine your eligibility to sit for the CPA exam.

2. You will receive your evaluation report and NASBA CPAES will receive your report.

3. NASBA CPAES will also receive your transcripts, so you do not need to resend your transcript when you apply for the exam.

### 4. EVALUATION FOR EMPLOYMENT:

Some employers may want an evaluation of your degree and will accept it from another evaluation service, as long as it is NACES approved: <http://www.naces.org/members.html>. This may be necessary to get a job, in addition to the NASBA required evaluation, and may be easier to obtain.

## 2.5

# EDUCATION DEFICIENCIES

**OVERVIEW:** In addition to needing the equivalent of a bachelors degree (commonly 120 credit hours), you will need an additional 30 credit hours to fulfill the 150 required hours before applying for the exam. There are different ways to earn these hours, and you can choose the option that works for your schedule, financial situation and career goals.

### HOW CREDIT IS NORMALLY EARNED

While there are some slight variations in the educational requirements of the different states, most require that you have 150 credit hours completed. Here are the ways that those hours are normally attained:

- 4 years of bachelor + 1 year of master's degree, typically in accounting.
- 4 years of bachelor with accelerated program covering 150 credit hours.
- 4 years of bachelor + 30 credit hours of non-degree courses.

### MAINE-REQUIRED COURSE WORK

Each state also requires a certain amount of accounting specific course-work. In Maine, you will need 15 of your overall 150 hours to be accounting specific, which is less than other states. See below for some scenarios and the best place to earn your required credits.

1. If you are only **short on credits** (this will most likely be true for accounting majors), you can take any credit courses at any accredited institution (community college will be an affordable route).
2. If you need **specific course work**, you may be able to take courses as a non-degree students, depending on the pre-requisites. Check with the program chairs of the accounting and business programs below, to see if you can enroll:
  - University of Southern Maine, School of Business: Donald Ladd (Program chair, Finance and Accounting) Phone: 207.780.4405 Email: donald.ladd@maine.edu
  - Southern Maine Community College, Business Administration: Mark Reuscher (Associate Degree in Business Administration) Phone: 207-741-5857. Email: mreuscher@smccME.edu.
3. You will most likely not need to enroll in a certificate or graduate program, even if you have educational deficiencies. However, if you would like to consider an accounting certificate program at nearby universities, USM accounting certificate is one option: <https://usm.maine.edu/school-of-business/certificate-accounting>. You can compare this to an MBA in accounting and business administration: <https://usm.maine.edu/school-of-business/mba-business-administration-accounting-concentration>.

### ACCEPTABLE FORMS OF EDUCATIONAL CREDIT

#### (As determined by the Maine Board of Accountancy)

- Course Requirements for CPA review courses are not acceptable.
- Education earned at a regionally accredited community college or two-year degree granting institution are acceptable.
- Correspondence and online courses are acceptable when you receive credit for the courses at a regionally accredited college or university. Please note that courses from federally accredited schools are not necessarily accepted. Schools should be regionally accredited.
- Courses in progress listed on an official school transcript are acceptable in place of the Certificate of Enrollment.
- Credit by examination is acceptable (CLEP exams).

## ACCOUNTING COURSE WORK REQUIRED:

To be eligible for the exam as a Maine candidate, you will need 15 credit hours in accounting. At least 3 semester hours must be earned in auditing and attestation services. Here are common courses used to earn these accounting-specific credits:

- Financial accounting and reporting for business organizations
- Financial accounting and reporting for government and not-for-profit entities
- Auditing and attestation services
- Managerial or cost accounting
- Taxation
- Fraud examination
- Internal controls and risk assessment
- Financial statement analysis
- Accounting research and analysis
- Tax research and analysis
- Accounting information system
- Ethics relevant to the practice of public accounting.

# 3

## APPLYING FOR THE CPA EXAM

**OVERVIEW:** Once you have your educational evaluation in hand, you are ready to apply to take the uniform CPA examination. You will need to apply through NASBA, which will use the Maine Board of Accountancy requirements to determine if you are eligible to sit for the examination. Note that there are three steps to this process: applying to take the exam, registering for the sections, and then scheduling the sections. This page is about applying to be able to take the exam in general.

### HOW LONG WILL IT TAKE?

- It will take about 12 weeks for NASBA to review your application to be able to take the exam so they recommend that you apply for the exam at least **four months** before you would like to take it.
- If your application is reviewed and you are found eligible to test, you will register for your desired section(s), and receive the Notice To Schedule (NTS) from NASBA, which is required before you can schedule an exam date.

### HOW MUCH WILL IT COST?

1. All first-time applicants are required to pay both an application fee and an examination fee upon submission of the first-time application. The initial application fee to apply to sit for the CPA exam is **\$150.00**. Keep in mind that when you actually register for the test you will need to pay for the actual test (each section is **\$ 208.40**) and you will need to pay the registration fee each time you sign up for an exam sitting (**\$75.00** each time).
2. The optional Advisory Evaluation costs **\$100.00**

## WHAT YOU WILL NEED TO APPLY

View all details here: <https://nasba.org/exams/cpaexam/maine/>

1. Completed original evaluations must be received by CPAES (CPA Examination Services) directly from the evaluation service at the time of application.
2. Three reference letters. Submission by you or reference to CPAES. Reference letters may not be provided by persons related to you, and only one of the three letters may be submitted by an employer or instructor whose acquaintance with you is based only on work or study.
3. Notarization form. Submission by you to CPAES.
4. Photo form. Submission by you to CPAES.
5. Certificate of Enrollment, if applicable. Submission by you or school to CPAES.
6. Testing Accommodations Request Form, if applicable. Submission by you to CPAES
7. You can begin your application here: <https://cpacentral.nasba.org/>

### ADVISORY EVALUATION:

Maine has contracted with NASBA to provide an advisory evaluation, an evaluation that could point out any educational deficiencies before you officially apply for the exam. This extra service costs \$100, so it may only make sense if you are very unsure of your educational qualifications, even after the transcript evaluation process. To see detailed information about this advisory evaluation, including all required documents and time-line projects, follow this link: <https://nasba.org/exams/cpaexam/maine/>.

### REGISTERING FOR THE EXAM:

- Upon passing your first exam section, you will have 18 months to complete the other three sections.
- The exam is available during specific periods called testing windows:
  1. *January 1 – March 10*
  2. *April 1 – June 10*
  3. *July 1 – September 10*
  4. *October 1 – December 10.*
- If you have applied to sit for the exam and have been approved, you can use your Notice To Schedule (NTS), to register for one or more sections of the exam through Prometric: <https://www.prometric.com/en-us/clients/cpa/Pages/landing.aspx>

## REMEMBER

- Remember that you can choose which state you would like to apply through. Each state has slightly different educational requirements, so it is best to choose which state you will be working with at this point.
- **TIMING:** A candidate may take the required test sections individually and in any order. However, once you pass your first section, you must then pass the other three sections within 18 months.
- You are able to apply for one or more sections of the examination at a time; however, you are advised to only apply for a section of the examination if you are ready to take it within the next six months.
- **You must bring your NTS (Notice To Schedule) document with you to the testing center.**

# PASSING THE CPA EXAM

**OVERVIEW:** At this point, we will assume that NASBA CPAES has granted you permission to test. You will now need to register and schedule your exam sections. The uniform CPA exam is all on the computer, has four sections, and each section is four hours long. You can take the sections at separate times, but you have to pass them all within an 18-month period.

## HOW LONG WILL IT TAKE?:

- Upon passing your first exam section, you will have 18 months to complete the other three sections.
- There is no minimum number of sections that must be completed in a testing window. You may take any section in any order, and you do not have to pass one section prior to applying for another.
- If you fail a section of the test, you will need to re-take it in another testing window. You cannot take the same section twice in the same testing window.

## HOW MUCH WILL IT COST?

All re-examination candidates are required to pay both a registration fee and an examination fee at the time of registration.

### TEST SECTION FEES:

Audit:\$208.40 / Financial:\$208.40 / Regulation:\$208.40 / Business:\$208.40

**REGISTRATION FEE:** Regardless of how many sections you register for, it is 75.00 each time. Therefore, if you are ready, it makes sense to register for more than one exam section at a time.

If your application is reviewed and you are found eligible to test, you will register for your desired section(s), and receive the Notice To Schedule (NTS) from NASBA which is required before you can schedule an exam date. **The passing grade for each test section is 75.** The exam is comprised of multiple-choice, written-communication, and task-based simulation questions.

- *Auditing and Attestation (AUD):* 90 questions and 7 task-based simulations (4 hours)
- *Business Environment and Concepts (BEC):* 72 questions and 3 written communications tasks (3 hours)
- *Financial Accounting and Reporting (FAR):* 90 questions and 7 task-based simulations (4 hours)
- *Regulation (REG):* 72 questions and 6 task-based simulations (3 hours)

## EXAM PREP:

Less than **50 percent** of exam-takers pass a section of the exam on the first try, according to the AICPA. Therefore, it is very important to invest time and money in being prepared for the test. There are quite a few free resources that explain the test in more detail.

- Review the candidate bulletin here to learn more about the test: <https://nasba.org/app/uploads/2011/09/Candidate-Bulletin-2017-Draft-05.pdf>.
- Here is another guide with more details on the test: <https://www.efficientlearning.com/cpa/wp-content/uploads/sites/2/2018/08/The-Essential-Guide-to-the-CPA-Exam.pdf>
- Make sure to also use this website for exam tips, reviews of online courses, and general information about the CPA process: <https://ipassthecpaexam.com/>
- Study tips and sample tests from AICPA can be found here: <https://www.aicpa.org/becomeacpa/cpaexam.html>.

## ONLINE COURSES

There are many CPA online courses to consider. Use some of the comparison sites below to find the course that is the best fit for your learning style, schedule and budget. Do not be misled by a 'comparison site' that is actually promoting one company. There are often significant discounts available for these courses, **which generally range from \$1,240.00 to \$3,500.** The most commonly recommended are [Wiley CPAexcel](#), [Rogers CPA review](#), [Gleim CPA review](#), [Surgent CPA review](#) and [Yaegar CPA review](#).

Use these charts to compare these courses:

- <https://www.cpaexamguide.com/best-cpa-review-courses>
- <http://www.ais-cpa.com/best-cpa-review-courses/>
- <https://crushthecpaexam.com/best-cpa-review-courses/>

# 4

# WORK EXPERIENCE REQUIREMENT

**OVERVIEW:** Along with the education and exam requirement, you must complete at least two years of accounting experience under the direct supervision of a licensed CPA. For international candidates, it can be quite difficult to get the right documentation, even if you have two or more years of accounting experience. If you have already worked in accounting for two or more more years, see below for some possible ways to get credit for this work.

**WHAT KIND OF WORK DOES IT NEED TO BE?** The Maine Board of Accountancy states that all CPA applicants must fulfill at least two years of full-time paid public accounting experience (it could be part time, but 2080 hours of work experience equals one year). This work experience must include:

Basics of the practical experience requirement:	Competencies that should be incorporated:
<ul style="list-style-type: none"> <li>• A minimum of 400 hours in review, compilation and auditing</li> <li>• A minimum of 200 hours in advisory services</li> <li>• Must be supervised by a licensed CPA (from Maine or another state).</li> </ul>	<ol style="list-style-type: none"> <li>1. Preparing audited financial statements</li> <li>2. Audit procedures</li> <li>3. Review procedures</li> <li>4. Compilation procedures</li> <li>5. Provision of management advisory</li> <li>6. Financial advisory services</li> <li>7. Consulting services</li> <li>8. Preparation of tax returns</li> <li>9. Provision of advice on tax matters</li> </ol>

## WORK EXPERIENCE OPTIONS:

- **OPTION 1:** Apply in a state where there is more flexibility on who can sign off on your work, for example Illinois and Virginia recognize experience that is supervised by a non-CPA. In these states, as long as you can prove that you worked in a relevant field, you can get the license. Montana and Washington allow your experience to be verified by someone other than your boss. This provides some flexibility as well.
- **OPTION 2:** Apply for your license in a state that has adopted the *experience verification service*. There are 11 states in the country which provide the experience verification service, which is essentially a series of verifications and interviews that can verify your past work experience even if you do not have a CPA supervisor to sign off on your work. See prices, details and participating states here: <https://nasba.org/products/experienceverification/>
- **OPTION 3:** Contact and work with the board to see if there is a way to get credit for your work experience in your home country. For example accountants, if you worked with a U.S. company abroad, or you worked under a supervisor that is an equivalent to a CPA, there may be ways to credit this work experience. If your supervisor is not a licensed Maine CPA, you must complete Section A of the Verification of Licensure for CPA Supervisor or Licensed Supervisor Professional form, (within the Individual License Application: [https://www.maine.gov/pfr/professionallicensing/professions/accountants/pdf/APP\\_License\\_CPA.pdf](https://www.maine.gov/pfr/professionallicensing/professions/accountants/pdf/APP_License_CPA.pdf)) and send the form to the CPA's State Board of Accountancy to have Section B completed. Provide an addressed envelope for that State Board of Accountancy to send the completed form to: Maine Board of Accountancy, 35 State House Station, Augusta, Maine 04333-0035. **\*\*\*PLEASE NOTE: The board is considering moving away from considering the work experience done in non-public settings. Therefore, if you have not worked under a licensed CPA, it will be increasingly difficult to get credit for your work experience.**
- **OPTION 4:** The NASBA/AICPA (American Institute of Certified Public Accountants) International Qualifications Appraisal Board (IQAB) through a mutual recognition agreement (MRA), qualified professional accountants from another country can practice in the United States without having to completely re-credential. If you are from Australia, Canada, Mexico, Ireland, New Zealand or China, check the NASBA website to see if you may be qualify.
- **OPTION 5:** Gain your work experience under a CPA supervisor. You will be paid, you will have time to take any additional required courses and study for the CPA exam.
- **OPTION 6:** If you have any sort of letter or certification etc. that can provides evidence for your work experience, contact NASBA about the Data Flow document verification service: <https://corp.dataflowgroup.com/verification-services/start-your-verification/finance-banking-accountancy/national-association-of-state-boards-of-accountancy/>. NASBA partners with Dataflow to verify any sort of letter or diploma / license, and they may be able to consider some existing documents towards your work experience requirement.

# 5

## APPLYING FOR THE CERTIFICATION

**OVERVIEW:** Once you have successfully passed the four exam sections and fulfilled your work experience requirement, you will be ready to apply for your CPA from the Maine State Board of Accountancy. Since the education and exam requirement will be finished by this point, the board is largely in charge of evaluating your work experience requirement. See below for details.

### HOW LONG WILL IT TAKE?:

- Once the board has all your application materials, it will generally take them a few weeks to approve or deny your request for CPA licensure.

### HOW MUCH WILL IT COST?:

- License fee of \$55.00
- Criminal background check fee of \$21.00
- Total Due: \$76.00

1. NASBA will supply you with a license number once you pass your exams, and you will need this number to apply to the board.
2. You can apply for initial CPA license either online or in paper copy. To apply online, follow this link: [https://www1.maine.gov/cgi-bin/online/licensing/begin.pl?board\\_number=4110](https://www1.maine.gov/cgi-bin/online/licensing/begin.pl?board_number=4110). To see the general application, follow this link: [https://www.maine.gov/pfr/professionallicensing/professions/accountants/pdf/APP\\_License\\_CPA.pdf](https://www.maine.gov/pfr/professionallicensing/professions/accountants/pdf/APP_License_CPA.pdf)
3. You do not have to be a resident of Maine to apply for CPA status in Maine.
4. You will need a social security number to apply.
5. You can check your status on the website: [www.maine.gov/professionallicensing](http://www.maine.gov/professionallicensing). Your license will show up as PENDING at first; as soon as your status is ACTIVE you are authorized to practice.
6. If you are denied licensure based on your work experience, you will have the chance to bring it before the board.

### 7. CONTACT:

- The Maine Board of Accountancy / 35 State House Station / Augusta, ME 04333-0035. Phone: (207) 624-8672
- Catherine M. Carroll: 207-624-8605. Board Administrator

## REMEMBER

- Remember that you can apply for your CPA in another state, and then apply through substantial equivalence to work as a CPA in Maine.
- Other options include registering for the exam in Maine, and physically taking it in another state, or vice versa. You could register for the exam through Illinois for example, and physically take the exam in Maine.



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New Mainers Resource Center  
*Maine's Welcome Back Center*  
Portland Adult Education  
14 Locust St.  
Portland, Maine 04101  
207 874-8155  
[www.nmrcmaine.org](http://www.nmrcmaine.org)  
[nmrcmaine@gmail.com](mailto:nmrcmaine@gmail.com)