

REPUBLIC OF PALAU BOARD OF ACCOUNTING
P. O. Box 850
Koror, Republic of Palau 96940

APPLICATION FOR INITIAL CERTIFICATION (FEE \$100.00)

APPLICATION FOR RECIPROCITY (FEE \$100.00)

APPLICATION FOR INITIAL PERMIT TO PRACTICE - INDIVIDUAL (FEE \$50.00)

This application is for:

Initial Certificate: _____ Reciprocal Certificate: _____ Permit to Practice: _____

Note: *You must have a certificate in order to qualify for a permit to practice. You may apply for a certificate and initial permit to practice simultaneously if qualified for both.*

If you are applying for a permit to practice and your certificate was issued more than four years ago you must have fulfilled the CPE requirements that would have been required for renewal of a permit to practice. Please check here and attach the record of CPE. _____

If you are also applying for a permit to practice as a sole practitioner firm, please check here. _____

APPLICANT'S NAME:

_____ (Last Name) (First) (M.I.)

MAILING ADDRESS:

PHONE NUMBER:

Note: *Each Permit Holder shall notify the board in writing within thirty (30) days of any change of address or, in the case of individual permit holders, change of employment.*

1. Have you ever been charged with or convicted of a crime other than a traffic violation or are any charges pending at this time. If yes, attach a detailed explanation of each charge, identify the jurisdiction in which it was filed and the final disposition of the charge(s). _____
2. Have you ever had a CPA certificate or permit to practice revoked or suspended? _____

3. List all jurisdictions in which you have ever applied for a certificate or license. *(If more space is needed please indicate on the back of page 02 of this application)*

Jurisdiction: _____

Certificate No.: _____

Permit No. : _____

Date Applied For: _____

Date Applied For: _____

Date of Issuance: _____

Date of Issuance: _____

Valid Through: _____

Valid Through: _____

EDUCATION

The education requirement shall be a baccalaureate degree or its equivalent conferred by a college or university acceptable to the Board, with an accounting concentration or equivalent as determined by the Board by rule to be appropriate.

Name of College/University

Complete Mailing Address

Please attach official transcript. If you have already submitted an official transcript with your initial application to sit for the examination, please indicate the date you initially sat for the examination.

EXPERIENCE REQUIREMENT (For CPA Certificate)

You must have had two years of public accounting experience to qualify for a CPA Certificate, four years of accounting in government or teaching at the college level or above (Government or college experience are interchangeable). If you have completed a master's degree program, the experience requirements are reduced by 50 percent. (Any combination of the above requirements are acceptable as determine by the Board of Accounting).

Please list employers for the past five years:

Employer/Mailing Address	From	To
_____	_____	_____

_____	_____	_____

_____	_____	_____

_____	_____	_____

_____	_____	_____

Last Previous Residence:

IMPORTANT INFORMATION

The appropriate fee must accompany this application and shall not be refunded. Please issue preprinted personalized check, money order or cashier's check payable to the "National Treasury of Republic of Palau".

If you are applying only for certification/reciprocity, the fee is \$100.00. If you are applying only for a permit to practice, the fee is \$50.00. If you are applying for both certification and a permit to practice, the fee is \$150.00. Amount enclosed: \$_____.

Under penalties of perjury, I hereby certify that the foregoing statements are true and correct and that I have not omitted or suppressed any information which might have a bearing on this application.

Signature of Applicant

Date Signed

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(ss
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SUBSCRIBED and sworn to before me on this _____ day of _____ 20_____.

Notary Public

FOR BOARD USE ONLY:

CERTIFICATE NO.: _____ DATE GRANTED: _____

PERMIT NO.: _____ DATE GRANTED: _____