

VOLUME 47, ISSUE  
ISSUE DATE: JUNE 15, 2015  
**RULE ADOPTIONS**  
**LAW AND PUBLIC SAFETY**  
**DIVISION OF CONSUMER AFFAIRS**  
**NEW JERSEY STATE BOARD OF ACCOUNTANCY**

**Adopted New Rule: N.J.A.C. 13:29-1A.5**

**Credit Towards Licensure for Education, Training and Experience Received while Serving as a Member of the Armed Forces**

Proposed: October 20, 2014, at 46 N.J.R. 2078(a).

Adopted: February 19, 2015, by the State Board of Accountancy, John Dailey, Jr., CPA, President.

Filed: May 20, 2015, as R.2015 d.100, **without change**.

[page=1327] Authority: N.J.S.A. 45:1-15 and 45:2B-48 and 49 and P.L. 2013, c. 49.

Effective Date: June 15, 2015.

Expiration Date: April 11, 2018.

**Summary** of Public Comment and Agency Response:

The official comment period ended on December 19, 2014. In order to ensure compliance with P.L. 2013, c. 259, the comment period was extended through January 4, 2015. **The Board of Accountancy (Board) received no comments on the notice of proposal.**

**Federal Standards Statement**

A Federal standards analysis is not required because the adopted new rule is governed by P.L. 2013, c. 49 and N.J.S.A. 45:2B-48, and is not subject to any Federal requirements or standards.

**Full text** of the adopted rule follows:

13:29-1A.5 Credit towards licensure for education, training, and experience received while serving as a member of the Armed Forces

(a) An applicant who has served in the Armed Forces of the United States (Armed Forces) and who does not meet all of the training, education, and experience requirements for licensure under N.J.A.C. 13:29-1A.3 may apply to the Board for recognition of the applicant's training, education, or experience received while serving as a member of the Armed Forces, which the Board shall consider, together with any training, education, and experience obtained outside of the Armed Forces, for determining substantial equivalence to

the training, education, and experience required for licensure.

(b) The Board shall issue a license to the applicant, if the applicant presents evidence to the Board that:

1. The applicant has been honorably discharged from active military service;
2. The relevant training, experience, and education the applicant received in the military, together with any training, education, and experience obtained outside of the Armed Forces, is substantially equivalent in scope and character to the training, experience, and education required for licensure under N.J.A.C. 13:29-1A.3;
  - i. An applicant seeking credit for military training and experience shall submit to the Board the applicant's Verification of Military Experience and Training (VMET) Document, DD Form 2586 or a successor form, as amended and supplemented.
  - ii. An applicant seeking credit for education courses and/or training completed while in the military shall submit to CPA Examination Services, 150 Fourth Avenue, Nashville, TN 37219, telephone 1-800-CPA EXAM (272-3926), a Joint Services Transcript of his or her education/training received while in the military for certification that this education/training is substantially equivalent in level, scope, and intent to the educational requirements set forth in N.J.A.C. 13:29-1A.3(b). For the purpose of determining substantial equivalence of the applicant's military education and/or training, the CPA Examination Services shall consider only those education courses and/or training relevant to the education coursework required for licensure by the CPA Examination Services that have been evaluated by the American Council on Education for substantial equivalence to civilian postsecondary curricula; and
3. The applicant complies with all other requirements for licensure, including successful completion of all parts of the Certified Public Accountant Examination, as set forth in N.J.A.C. 13:29-1A.3.

(c) It is the applicant's responsibility to provide timely and complete evidence of the education, training, and experience gained in the military for review and consideration.

(d) If the applicant's military training, education, and experience, or a portion thereof, is not deemed to be substantially equivalent to that required for licensure, the Board shall credit whatever portion of the military training, education, or experience that is substantially equivalent towards meeting the requirements under N.J.A.C. 13:29-1A.3 for the issuance of the license.

(e) Satisfactory evidence of such education, training, or experience shall be assessed on a case-by-case basis.