

2002

Digest of state accountancy laws and state board regulations - 2002

American Institute of Certified Public Accountants

National Association of State Boards of Accountancy

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THE DIGEST
OF STATE
ACCOUNTANCY
LAWS &
STATE BOARD
REGULATIONS

2002 EDITION



NASBA

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This is a publication of the staff of the American Institute of Certified Public Accountants and of the National Association of State Boards of Accountancy and is not to be regarded as an official pronouncement of the AICPA or NASBA. Please contact the state boards of accountancy directly for more information regarding licensing requirements.

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OF STATE
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The AICPA is the national professional association of certified public accountants in the United States. Members are CPAs from every state and territory of the United States and the District of Columbia. Currently, there are more than 330,000 members. Approximately 40 percent of those members are in public practice, and the other 60 percent include members working in industry, education, government and other various categories.

The 54 boards of accountancy of the United States, the District of Columbia, Guam, Puerto Rico and the Virgin Islands constitute the membership of the National Association of State Boards of Accountancy (NASBA). NASBA's mission is to enhance the effectiveness of state boards of accountancy in meeting their regulatory responsibilities. This mission is accomplished by improving communications among the state boards, providing forums for the exchange of information and ideas, and understanding and serving the needs of the 54 state boards of accountancy. Through its officers, directors, committees and staff, NASBA conducts research, assembles data, disseminates information, and provides boards of accountancy with specialized programs and services.

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PREFACE

This publication updates the 2000 edition. The *Digest* provides broad summaries of the principal legal requirements that govern the licensing and regulation of professional accountants in the United States. It should serve as a reference guide only and should *not* be relied upon as an up-to-date or authoritative source of information.

This edition does not reflect any changes related to the implementation of the computerized Uniform CPA Examination. For details regarding the computerized exam, contact the appropriate state board of accountancy directly (see pages 153 through 157).

The licensing requirements of each state have been analyzed and condensed into categories such as *General Qualifications*, *Educational Requirement* and *Experience Requirement*. Individual state summaries are arranged alphabetically on pages 3 through 99.

In addition, 14 tabulations of the state licensing requirements are included on pages 103 through 149 to facilitate comparison of the requirements of various states.

The information in this document was compiled in early 2002. For current and detailed information on individual state licensing requirements, contact the appropriate state board of accountancy directly (see pages 153 through 157).

The cooperation and assistance of the state boards of accountancy in providing and reviewing the information presented in this *Digest* is gratefully acknowledged.

THE LICENSING AND REGULATION OF PROFESSIONAL ACCOUNTANTS

State legislatures and the courts have determined that it is in the public interest to license and regulate those individuals who have met prescribed requirements and who hold themselves out to the public as qualified to practice public accounting. All 50 states, the District of Columbia, Guam, Puerto Rico, and the U.S. Virgin Islands have enacted accountancy laws governing the licensing of professional accountants. These laws set forth education, examination, experience and other requirements for licensure and establish a state board of accountancy (or an equivalent public authority) to administer and enforce the law.

Certified public accountants (CPAs) are licensed in all 54 jurisdictions. The accountancy law in each jurisdiction restricts the use of the title “certified public accountant” to individuals who are registered as such with the state regulatory authority.

Many states have adopted changes to their licensing laws that facilitate interstate practice and electronic business transactions. These changes are based on the concept of substantial equivalency, proposed in the 3rd edition of the *Uniform Accountancy Act and Uniform Accountancy Act Rules*. Under this concept, a CPA in good standing from a state that utilizes certification criteria (education, exam and experience) that are essentially those outlined in the *Act*, or who personally has qualifications substantially equivalent to those in the *Act*, would be qualified to practice in another state with appropriate notification to that state. More states are expected to revise their laws to adopt substantial equivalency.

Regulatory laws in all but four states prohibit nonlicensees (i.e., persons not registered with the state regulatory authority) from expressing opinions or issuing prohibited forms of reports on financial statements. In other words, the laws restrict the performance of specific professional accounting services to licensees. The four states with exceptions to the rule are Arizona, Kansas, North Carolina, and Wyoming. These states are often referred to as permissive states because their accountancy laws only restrict the use of the CPA title. In such states anyone may render accounting, including auditing, services. The state does not regulate the scope of accounting services; it only regulates the use of the title “certified public accountant.”

In many jurisdictions, non-CPAs who practiced public accounting on the effective date of the accountancy law were eligible to register as public accountants in accordance with a grandfather clause. Under those so-called “dying class” laws, no provision was made for the continued licensing of public accountants. Thirty-five states currently have a dying class of accountants. In addition, ten states license a second class of accountants (as well as CPAs) on a continuing basis. These states are listed on pages 103 and 104.

In all states, licensing is not required for employment as an accountant in industry, government, or public accounting. Unlicensed persons may provide the general public with a variety of accounting and bookkeeping services, including the preparation of financial statements without reports, as long as such individuals do not use certain titles, perform services prohibited by law, or otherwise hold themselves out to indicate that they are licensed.

SUMMARY OF STATE LICENSING REQUIREMENTS

Listed Alphabetically By State

ALABAMA

General Qualifications. A CPA certificate shall be issued to a person who is or has declared his/her intent to become a citizen of the United States; is at least 19 years of age; is of good moral character; meets the specified educational requirement; passes the Uniform CPA Examination; and passes the AICPA course "Professional Ethics for CPAs," unless he/she has passed the Business Law and Professional Responsibilities section of the examination after 1/1/94. Inactive status is permitted.

Educational Requirement. An applicant must hold a baccalaureate degree from an accredited college or university before he/she is eligible to sit for the Uniform CPA Examination. A candidate may sit for the examination without being in public accounting if he/she possesses a degree with a major in accounting or its equivalent. Any person who first sits for the Uniform CPA Examination after January 1, 1995 must have completed a total of 150 semester hours or 225 quarter hours of post-secondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board. The total education program must include an accounting concentration as defined by the Board of Accountancy and such other course work as the Board may require by regulation.

Experience Requirement. A candidate who meets the general qualifications and education requirement is eligible to sit for the Uniform CPA Examination. Permits to engage in the practice of public accounting shall be issued to a holder of a certificate of certified public accountant who has two years of experience in the practice of public accounting acceptable to the Board, or five years in a qualifying accounting position in business, government or college teaching.

Conditioning. A candidate who passes any two sections of the Uniform CPA Examination is granted credit for such sections provided he/she obtains a minimum score of 50 in those sections not passed. This credit is retained for the next four consecutive examination dates. If such conditioned candidate passes an additional section, the conditioning period will start over.

When sitting for the entire examination, an applicant who fails to score an average grade of 50 or more, or at least one grade over 60 must skip one administration of the examination before applying for reexamination. Credit for the successful completion of sections of the examination may be granted to a candidate who has passed such sections of the examination in another state and who otherwise meets the Alabama requirements and receives at least a grade of 50 on the remaining subjects.

Continuing Professional Education (CPE). Each person to whom the continuing professional education requirement applies must complete 40 hours of acceptable continuing professional education each fiscal year ending September 30. Eight hours must be in accounting and auditing, and no more than eight may be in behavioral courses. No more than 50 percent of the hours may be in self-study.

Quality Review Program. The Board has established a practice review program. The program is required of all practice units who perform accounting and auditing engagements for the public, including but not limited to audits, reviews, compilations, forecasts, projections, or special reports.

Temporary Practice. The Board may issue a temporary annual permit to an out-of-state CPA to fulfill specific engagements contracted for outside Alabama.

Reciprocity. An applicant for a reciprocal CPA certificate based on a certificate issued by another state must be a citizen of the United States or have declared his/her intent to become a citizen, be 19 years of age or older, and be of good moral character. The applicant must have passed the CPA examination in another state with grades that would have been passing grades at the time in Alabama, and the applicant must --

1. Meet all of Alabama’s requirements for issuance of a certificate at the time application is made; or
2. At the time the applicant’s certificate was issued in the other state, have met all of Alabama’s requirements; or
3. Have five years of experience as a CPA after passing the CPA examination in the other state within the (10) years immediately preceding the application; or
4. Have a valid unrevoked license to practice as a CPA from another state and be in compliance with the current *Uniform Accountancy Act’s* CPA registration requirements; and
5. Have experience in the practice of public accountancy that meets Alabama’s requirements.

Foreign Accountants. The Board may, at its discretion and upon application and payment of an initial registration fee not in excess of \$100.00, permit the registration of any person of good moral character who is the holder of a certificate, license, or degree in a foreign country constituting a recognized qualification for the practice of public accounting in such country. A person so registered shall use only the title under which he/she is generally known in his/her country, followed by the name of the country from which he/she received his/her certificate, license, or degree. The Board is using IQEX and has accepted the reciprocity principles between Canada and the United States.

Other. The Board has the authority to levy civil fines of not more than \$1,000 for each violation.

Fees

| | |
|--|----------|
| Application | \$ 50.00 |
| Initial Examination (all parts) | 140.00 |
| Reexamination Registration..... | 25.00 |
| Accounting and Reporting | 35.00 |
| Auditing..... | 35.00 |
| Business Law and Professional Responsibilities | 35.00 |
| Financial Accounting and Reporting..... | 35.00 |
| Reexamination (all parts)..... | 165.00 |
| Reciprocal Certificate..... | 50.00 |
| Temporary Annual Permit | 35.00 |
| Annual Permit..... | 35.00 |
| Inactive Certificate Registration..... | 25.00 |
| Firm Registration..... | 35.00 |

ALASKA

General Qualifications. A CPA certificate shall be granted to a person 19 years of age; who is of good moral character; who meets the specified educational and experience requirements; and who passes the Uniform CPA Examination and an examination in professional ethics.

Educational Requirement

- Examination

To sit for the Uniform CPA Examination, an applicant must have a baccalaureate degree conferred by a college or university acceptable to the Board; or verify that they are within 18 semester hours of obtaining a baccalaureate degree. The applicant must have completed at least 15 semester hours of accounting courses. If the applicant has not completed 15 semester hours of accounting courses, one year of experience in public accounting under the supervision of a CPA may be substituted. The degree can be with a non-accounting major.

The 150-hour educational requirement (effective January 1, 2001) will not apply to examination requirements.

- Certificate/License

To qualify for a CPA Certification/License, the applicant must have a baccalaureate degree (any major) from a regionally accredited college or university.

Beginning January 1, 2001, an applicant must have completed at least 150 semester hours of education from a regionally accredited college or university, which includes a baccalaureate degree. There are no course specifications. Applicants obtaining a baccalaureate degree prior to January 1, 2001 are not required to meet the 150 Hour requirement.

The 150-hour educational requirement will not apply to applicants for examination.

Experience Requirement.

1. Three years of public accounting experience supervised by a U.S. CPA if applicant does not have an accounting concentration; or

Two years of public accounting experience supervised by a U.S. CPA if applicant has an accounting major or accounting concentration.
2. 500 hours of audit experience supervised by a U.S. CPA.

Conditioning. An applicant who fails an examination may take as many examinations as the applicant chooses. An applicant who receives a passing grade in at least two subjects has the right to be reexamined in only the remaining sections at succeeding examinations within five years after the first examination, if the applicant takes an examination in the remaining sections at least once each calendar year. An applicant who receives a passing grade in the remaining sections has passed the entire examination. An applicant must attain a minimum grade of 50 percent on each section

required to be written but not passed at an examination sitting to receive credit for passing sections on which a grade of at least 75 percent was attained at that sitting.

Continuing Professional Education (CPE). Eighty hours of acceptable continuing education in the two-year period immediately preceding each biennial renewal of the permit to practice. A practitioner applying for renewal of such permit must submit documents upon request indicating satisfaction of the continuing education requirements.

Quality Review. Licensees who issued a report on audited or reviewed financial statements during the concluding licensing period shall certify that within the three years prior to license renewal they have undergone a quality review acceptable to the Board.

Temporary Practice. General permits for nonresident firms can be obtained by completing an application, paying a fee, and verifying a license in good standing in their home licensing jurisdiction. The permit is valid for one year.

Reciprocity. A reciprocal CPA certificate may be granted to out-of-state licensees who demonstrate five years of public accounting experience outside of Alaska within the previous 10 years after passing the CPA exam.

Foreign Accountants. A foreign accountant applying for a CPA certificate must meet all requirements for certification, including passage of the Uniform CPA Examination or the IQEX.

Fees

| | |
|---|----------|
| Application (all initial applications) | \$ 50.00 |
| Examination..... | 200.00 |
| Reexamination (all sections) | 200.00 |
| Active Permit (biennial)..... | 220.00 |
| Inactive Registration (biennial)..... | 135.00 |
| Partnership or Corporation Biennial Permit/License..... | 135.00 |
| Non-Resident General Permits to Practice (annual)..... | 100.00 |

ARIZONA

General Qualifications. A CPA certificate shall be granted to a person who is at least 18 years of age; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination and a course in professional ethics.

Educational Requirement. An applicant for a CPA certificate must hold a bachelor's degree from one of the public or private regionally accredited universities or colleges in this State, or from a college or university maintaining standards comparable to those of the private or public regionally accredited universities and colleges in this State. In addition, an applicant must have acquired 24 semester hours in accounting and 18 semester hours in related economics and business administration courses from a regionally accredited college or university.

Experience Requirement. An applicant who meets the general qualifications, the educational requirement, and the examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained two years of experience in public accounting or such other

experience acceptable to the Board, in industry or government. A candidate who holds a recognized master's degree in accounting or business administration, which includes 12 semester hours of graduate-level accounting, is required to attain only one year of the aforementioned experience requirement.

Conditioning. A candidate who successfully completes any two sections of the Uniform CPA Examination and who obtains a grade of at least 50 on all sections not passed may be granted credit for such sections on the next six consecutive examination dates.

A candidate who has taken two examinations and has failed to receive a condition may be required to furnish evidence that he/she has made further diligent study in the failed sections before taking the next examination. A candidate will be permitted to take the fourth and subsequent examinations upon a statement of self-study providing the grades on the last examination demonstrate an overall improvement over the examination immediately prior; or upon proof of additional formal education.

Credit for the successful completion of sections of the examination may be granted to candidates who passed such sections of the examination in another state provided that such sections were passed in the other state under requirements equal to those in Arizona. In addition, a candidate who transfers conditions from another state must pass all the remaining sections of the examination within the next six consecutive examinations following the date of conditioning in the other state.

Continuing Professional Education (CPE). All registrants for registration renewal who are engaged in the practice of public accounting must complete 80 hours of continuing professional education during the two-year period immediately preceding biennial registration. Registrants not in public practice must complete 60 hours of continuing professional education during the two-year period immediately preceding biennial registration.

Quality Review. The Board has not implemented a quality review program.

Temporary Practice. The jurisdiction does not provide for temporary practice.

Reciprocity. A reciprocal CPA certificate may be issued to a holder of a certificate issued by another state on a showing that the applicant passed the examination required for issuance of the certificate with grades that would have been passing grades at the time in this State, and the applicant meets one of the following requirements:

1. Meets all current requirements in this State for issuance of a certificate at the time application is made;
2. At the time of the issuance of the applicant's certificate in the other state, met all the requirements then applicable in this State; or
3. After passing the examination on which the out-of-state certificate was based and within 10 years immediately preceding application in this State, the applicant either has had five years of experience in another state in the practice of public accounting or meets equivalent requirements prescribed by the Board by rule.

Foreign Accountants. A foreign accountant must meet the accounting qualifications noted above.

Fees

| | |
|---|--------|
| Examination..... | 300.00 |
| Reexamination | |
| All Sections..... | 300.00 |
| Per Section..... | 100.00 |
| Proctoring--Out-of-State | |
| Nonconditioned..... | 300.00 |
| Conditioned (per section)..... | 100.00 |
| All Certificate Applications..... | 100.00 |
| Biennial Registration (individuals) | 300.00 |
| Biennial Registration (firms)..... | 300.00 |

ARKANSAS

General Qualifications. A certificate of certified public accountant shall be granted by the Board to any person who has met the education requirements set forth by the Board; and who has passed a written examination in accounting and auditing and such related subjects as the Board has determined to be appropriate.

Educational Requirement. An applicant for a CPA certificate must hold a master's degree in accounting or a baccalaureate degree with 150 semester hours of credit that includes 30 hours of accounting above the Principles/Introductory level, with a minimum grade of "C" in each course, and 30 hours of non-accounting courses in subject areas deemed appropriate by the Board, with a minimum grade of "C" in each course.

Experience Requirement. An applicant who meets the general, educational, and examination requirements will be issued a permit to practice upon presenting evidence that such applicant has attained one year of experience using accounting or auditing that is verified by a licensee registered with a board of accountancy.

Conditioning. A candidate who passes any two sections of the Uniform CPA Examination is granted credit for such sections on the next six consecutive examination dates provided a minimum grade of 50 is obtained on the sections not passed. Credit for passing sections of the examination may be granted to candidates who passed such sections in another state.

Continuing Professional Education (CPE). An applicant for renewal of an annual permit to practice must complete 120 hours of continuing education within the 36-month period, or 40 hours within the 12-month period immediately preceding the date of application.

Quality Review. One-third of practice units are selected each year to be peer reviewed. Those selected are required to submit a copy of an audit, compilation, review, and government audit report if performed. A practice unit can qualify for an exemption if it has successfully undergone an acceptable quality review or peer review.

Substantial Equivalency. An out-of-state accountant may have practice privileges in Arkansas if he/she is not a resident.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of, or has a place of business for the practice of public accountancy and is actively engaged in that practice, in Arkansas. Reciprocal certificates may be issued to CPAs who reside or have a place of business in a city or county contiguous to Arkansas and who provide substantial professional services to Arkansas clients. An applicant must meet the educational and experience requirements that existed in Arkansas at the time that the original certificate was issued or have five years of acceptable experience within the past 10 years.

Foreign Accountants. The Board may, at its discretion, permit the registration of any person of good moral character who is the holder in good standing of a certificate, license, or degree in a foreign country constituting a recognized qualification for the practice of public accounting in such country. A person so registered shall use only the title under which he/she is generally known in his/her own country, followed by the name of the country from which he/she received the certificate, license, or degree.

Fees

| | |
|--|---------|
| Examination per section | \$65.00 |
| Reexamination | |
| All Sections | 260.00 |
| Per Section..... | 65.00 |
| Annual Renewal | |
| Inactive | 40.00 |
| Certificate With License to Practice | 70.00 |
| Reciprocal Certificate..... | 70.00 |

CALIFORNIA

General Qualifications. A CPA certificate shall be issued to a person who meets the specified educational and experience requirements and passes the Uniform CPA Examination and a course in Professional Ethics. Licensees who renew without meeting the continuing education requirement will be considered inactive, i.e., without practice rights.

Educational Requirement. To be admitted to the examination, a candidate must meet one of the following education requirements:

1.
 - A baccalaureate degree from a regionally accredited college or university.
 - 24 semester units in accounting subjects. Acceptable accounting courses include accounting, auditing, financial reporting, external or internal reporting, financial statement analysis, and taxation.
 - 24 semester units in business-related subjects. Acceptable business-related courses include business administration, economics, finance, business management, marketing, computer science/information systems, statistics, business communication, mathematics, business law, or business related law courses offered at an accredited law school. Courses in excess of the 24 required semester units in accounting may be counted toward the business related units.
 - Examination passage in accordance with current examination passage and conditioning standards in California.

Or

2.

- A baccalaureate degree from a regionally accredited college or university.
- 24 semester units in accounting subjects as indicated above.
- 24 semester units in business-related subjects as indicated above.
- Examination passage in accordance with the UAA examination passage and conditioning standards.

Experience Requirement. An applicant who met the general examination requirements, holds a baccalaureate degree from a nationally accredited college or university, and sat for at least two sections of the examination in May 2002 or prior will be issued a CPA certificate upon presenting evidence that such applicant has attained three years of qualifying public accounting experience or its equivalent, including the attest experience. One year of credit toward fulfillment of the experience requirement is granted to an applicant who holds a baccalaureate degree with at least 20 semester units in accounting. An applicant who does not hold a baccalaureate degree must present evidence that such applicant has attained four years of qualifying experience of the type described above. An applicant who works part-time is credited with one month of experience for every 170 hours of applicable experience.

Experience obtained in private or governmental employment may be accepted after review, if such experience is deemed to have met the requirements of Section 11.5 of the Board's regulations.

Or

If the educational requirements of option one are met, two years of general accounting experience are required. A minimum of 500 hours of attest experience is necessary for those who want to sign attest reports.

Or

If the educational requirements of option two are met, including 150 semester units of education than only one year of general accounting experience is required. A minimum of 500 hours of attest experience is necessary for those who want to sign attest reports.

Conditioning. If an individual chooses a two-year experience requirement without 150 semester units of education they may condition by passing two or more sections at any examination without a minimum failing score on untaken or unpassed parts. The applicant then has the right to be reexamined in the remaining section or sections for six subsequent consecutive examinations.

Individuals who chose the UAA option with a one-year experience requirement and the 150 semester units of education may condition in accordance with the UAA examination passage and conditioning standards. An applicant is required to apply and sit for all unpassed sections, and will attain conditional credit by passing two or more sections at one sitting with a grade of 75 or higher, while attaining a minimum grade of 50 on the remaining unpassed section(s). The applicant shall have the right to be reexamined in the remaining section or sections for six subsequent consecutive examinations.

The Board may give credit to an applicant who has passed all or part of the examination in another state or jurisdiction, if the Board determines that the standards under which the examination was held are equivalent to the standards established for the examination by this Board.

Continuing Professional Education (CPE). A CPA who is engaged in public accounting must complete 80 hours of acceptable continuing education during the two-year period immediately preceding each

biennial permit renewal and certify such on the renewal form at the time of renewal. A newly licensed CPA must complete 20 hours of CPE for each full six months that pass between the effective date of his/her initial certificate and the next renewal date.

All licensees must also complete eight hours of instruction in a Board-approved Professional Conduct and Ethics course every six years. The Board may verify continuing education on a random and/or selected basis. Effective July 1, 1998, licensees who perform attest services must take 24 hours of accounting and auditing courses every two years.

A licensee who is not engaged in public practice and who has renewed as inactive without completing CPE may reenter by completing 80 hours of CPE within the 24 months prior to notifying the Board of reentry. Eight of the hours must be a Board-approved Professional Conduct and Ethics course.

Quality Review. The Board has statutory authority to examine publicly filed reports and has been doing so since 1981. Regulations were adopted in 1987 to require licensees to submit reports for review. In 1989, regulations were adopted authorizing the Board to compel licensees to take specified continuing education. Currently, the Board is reviewing 500 to 700 reports annually.

Temporary Practice. Any person who is the holder of a valid and unrevoked license as a certified public accountant issued under the laws of any state, who applies to the Board for a license as a certified public accountant under the provisions of Section 5087 may, after application for a license and after providing evidence of qualifying continuing education, engage in the practice of public accountancy in this State as a certified public accountant, until such time as his or her application for a license may be granted or rejected.

Reciprocity. California does not have any provisions for reciprocity. However, the Board may waive the examination requirements and issue a certified public accountant certificate to any applicant who is a holder of a valid and unrevoked certificate as a certified public accountant issued under the laws of another state, if the Board determines that the standards under which the applicant received the certificate were as high as the standards established by the Board, and the applicant has not committed acts or crimes constituting grounds for the denial of a certificate. The Board uses the four-in-10 rule in reviewing experience from outside California.

Foreign Accountants. An applicant licensed by a foreign country must meet all educational and experience requirements. An applicant's college/university transcripts must be evaluated by one of the credentials evaluation services approved by the Board. An applicant who has successfully passed the IQEX is exempt from taking the CPA examination in California.

Other. The Board has the authority to issue administrative citations with civil fines. California currently has a dead-beat parent law in effect. A hold is placed on license renewal applications if the Department of Consumer Affairs has been notified that the licensee has not met court-ordered child support payments.

Fees

| | |
|-------------------------------|---------|
| Examinations | |
| Each Section *..... | \$45.00 |
| Registration/Scheduling | 60.00 |
| Out-of-State Proctoring..... | 75.00 |

| | |
|--|-----------------|
| CPA License Issuance | |
| Fingerprint Processing | 56.00 |
| Application Processing | 250.00 |
| Initial License (fee varies)..... | 100.00 – 200.00 |
| Renewal of CPA/PA License | 200.00 |
| Delinquent Renewal Fee..... | 100.00 |
| Partnerships and Corporations | |
| Application Processing for Partnerships/Corporations | 150.00 |
| Initial Partnership Corporation | 200.00 |
| Biennial Renewal for Partnerships/Corporations | 200.00 |
| Name Change..... | 150.00 |
| Delinquent Renewal Fee..... | 100.00 |
| Certification of Grades/License Status..... | 25.00 |

* *Effective July 2002.*

COLORADO

General Qualifications. A CPA certificate shall be granted to a person who meets the specified educational and experience requirements; and successfully completes the Uniform CPA Examination and the AICPA ethics course and examination.

Educational Requirement. An applicant for a CPA certificate must hold a baccalaureate with a concentration in accounting, or its equivalent, or a non-accounting concentration, supplemented by what the Board determines to be the equivalent of an accounting concentration, from a recognized college or university. A concentration in accounting, or its equivalent, requires 27 semester hours in accounting subjects, of which 21 semester hours must be in specialized accounting courses and at least three semester hours must be in auditing. In addition, an applicant must have 21 semester hours in business-related subjects, such as business law, management, marketing, statistics, economics, and finance. No more than six hours shall be in any one area. A candidate who expects to meet the educational requirements within 60 days following the written examination may be eligible to sit for such examination. However, proof of completion of the educational requirement must be received before the examination grades will be released. Colorado's 150-hour educational requirement was repealed by the Legislature during the 2000 session.

Experience Requirement. An applicant for the CPA certificate who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained one year of public accounting experience or the equivalent of such experience. For this requirement, the Board defines "public accounting" as performing accounting services for clients other than your employer, e.g., working for a CPA firm. The experience is defined as no less than 2,080 employment hours and may be any combination of full-time or part-time employment for one or more employers. It must include a minimum of 1,800 qualifying work hours, as defined in the regulations. The one-year work experience must be gained over a minimum 12-month period of employment. The qualifying experience must be obtained no more than five years prior to or subsequent to passing the examination.

In lieu of the experience requirement, the Board will accept a baccalaureate degree plus an additional 30 semester hours of study or a master's degree. To qualify for a certificate, without meeting the experience requirement, an applicant must have 45 semester hours in accounting subjects (total of undergraduate and graduate), of which at least six semester hours must be in auditing and not more than six can be in accounting-related computer and information systems (total of undergraduate and graduate). In addition, the applicant must have 36 semester hours of business-related courses, with not more than nine in any one area.

Conditioning. A candidate who successfully completes any two or more sections and who receives a grade of at least 50 in the remaining sections of the Uniform CPA Examination is granted credit for such sections on the next six succeeding examination dates.

Credit for the successful completion of two or more sections may be granted to candidates who passed such sections of the examination in another state, provided the candidate meets Colorado's educational requirements and conditioning rules.

Continuing Professional Education (CPE). Certificates are issued and renewed in either an active or inactive status. An inactive status certificate is exempt from CPE requirements. A certificate holder who obtains an inactive status certificate is prohibited from practicing public accounting or holding out in any way as a CPA.

In order to be considered active and to be able to hold out as a CPA, a Colorado CPA must complete 80 hours of acceptable continuing education during the two-year reporting period, which occurs between January 1st of even numbered years and December 31st of odd numbered years. A minimum of 20 hours is required in one year.

Quality Review. The Board has a quality review program that is not required for renewal but may be implemented in conjunction with settlement and/or disciplinary actions.

Temporary Practice. Temporary practice by an out-of-state accountant is permitted only when the Colorado business is incidental to the CPA's regular out-of-state practice. There is no temporary practice permit.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who meets the educational and experience requirements in effect in Colorado at the time that the original certificate was issued. The applicant must have –

1. Passed the examination required for issuance of the certificate with grades that would have been passing grades at the time in Colorado;
2. Five years of experience practicing public accounting as a CPA in another U.S. licensing jurisdiction within the 10 years immediately preceding application; and,
3. Completed a minimum of 100 hours of CPE, with a minimum of 40 hours in the two years immediately preceding the application.

The AICPA professional ethics course and examination is required as a condition to receiving a certificate by reciprocity.

Foreign Accountants. Temporary practice by a foreign accountant is permitted when the Colorado business is incidental to regular home business. Foreign accountants for certification shall be required to sit for and pass the Uniform CPA Examination and further satisfy all requirements of experience as well as successfully complete the AICPA professional ethics course and examination. For Canadian chartered accountants, the successful completion of the IQEX will be accepted in lieu of the Uniform CPA Examination.

Other. Civil fines are authorized under the Consumer Protection Act. The Board has statutory authority to levy administrative fines, as follows: in the first administrative hearing, not to exceed \$1,000, in subsequent proceedings, not less than \$1,000, not to exceed \$2,000.

Fees

| | |
|---|----------|
| Examination..... | \$249.00 |
| Reexamination | |
| All Sections..... | 229.00 |
| One Section..... | 124.00 |
| Two Sections..... | 162.00 |
| Late Registration Fee..... | 50.00 |
| Proctoring Examination (for out-of-state candidates)..... | 75.00 |
| Reciprocal Certificate..... | 165.00 |
| Biennial Certificate | |
| Individual..... | 50.00 |
| Firm Triennial Registration..... | 155.00 |
| Original Registration of Firm..... | 150.00 |

CONNECTICUT

General Qualifications. A CPA certificate shall be granted to any person who meets the good character, ethics, education, experience, and examination requirements. Candidates applying for the initial CPA Certificate must complete the AICPA Ethics Examination and pass with a grade of 90 or better.

Educational Requirement. (a) An applicant who takes the examination prior to January 1, 2000 shall be a graduate of an accredited college with a degree of bachelor. The college shall be accredited by the regional accrediting commission subscribing to the national policies and procedures established by the federation of regional accrediting commissions to higher education; or a college of equivalent accreditation as determined by the Connecticut State Board of Accountancy. The candidate shall have received credit for at least 46 semester hours from such an accredited college in the study of accounting and related subjects, including, but not limited to, business law, economics, and finance; of which at least twenty-four semester hours shall be in the study of accounting.

(b) Notwithstanding any other provision of these regulations to the contrary, an applicant who takes the examination prior to January 1, 2000 need only have the educational qualifications set forth in subsection (a) of this section to retake any or all parts of the examination on or after January 1, 2000.

(c) An applicant who takes the examination for the first time on or after January 1, 2000 shall have completed 150 semester hours of college education, including a baccalaureate degree, at a college or university accredited by a regional accrediting commission subscribing to established national policies and procedures of equivalent accreditation as determined by the Board. Such an applicant shall have received credit for at least 36 semester hours in accounting education, which may include the basic or introductory accounting course; at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set forth in the preceding sentence.

Experience Requirement. An applicant for an initial certificate shall have the following experience:

For applications received by the Board prior to January 1, 2000: three years, except as provided in subdivision (B) of this subsection; two years, if the applicant has the following educational requirements from an accredited college; a degree of bachelor, 39 semester hours of accounting subjects beyond the elementary accounting course, and 36 semester hours of general business education, including but not limited to economics, business law, marketing, finance, quantitative applications in business, and organization, group or individual behavior.

For applications received by the Board on or after January 1, 2000: Two years if the applicant possesses the educational qualifications set for in the previous subsection B.

Two years, if the applicant first took the examination prior to January 1, 1994 and possesses the educational qualifications set forth in the previous subsection B. In all other cases, three years.

For experience to count:

In the case of applications for initial certificates received prior to January 1, 2000, such experience must have been obtained no earlier than four years prior to the completion of the educational requirements for the applicant's initial certificate.

In the case of applications for initial certificates received on or after January 1, 2000, such experience must have been obtained no earlier than five years prior to the completion of the educational requirements for the applicant's initial certificate.

Conditioning. At each sitting of the Uniform CPA Examination, an applicant must take all sections for which credit has not been retained. An applicant who successfully completed two sections of the examination and attains a grade of at least 50 on each of the remaining sections is granted credit for such sections on reexamination for the next six consecutive sittings.

Continuing Professional Education (CPE). Connecticut requires 40 hours of continuing professional education each year as a condition for renewal of the individual CPA license. Limitations include; a maximum of 20 hours per year for serving as a CPE instructor, a maximum of 24 hours per year in self-study courses, a maximum of 10 hours per year in author credit.

Quality Review. Permit holders are subject to quality review as a condition for renewal of a permit to practice.

Reciprocity. A reciprocal CPA certificate may be granted when the holder of a certificate in another jurisdiction either meets the initial requirements of education, examination, experience, ethics, and good character, or has five years of experience in the practice of public accountancy outside of the State of Connecticut, after passing the Uniform CPA Examination within the last 10 years.

Foreign Accountants. The Board does not have reciprocal arrangements with any foreign nation.

Fees

| | |
|---|----------|
| Examination..... | \$369.00 |
| Reexamination | |
| All Sections..... | 359.00 |
| One Section..... | 244.00 |
| Two Sections..... | 282.00 |
| Certificate (initial and reciprocal)..... | 75.00 |
| License | |
| Initial..... | 75.00 |
| Annual Renewal..... | 450.00 |
| Reinstatement..... | 450.00 |
| Permit to Practice (initial and renewal)* | 75.00 |

* *No fee required for single licensee firms.*

DELAWARE

The Delaware State Board of Accountancy is undergoing rule changes as this edition goes to print. Please contact the Delaware State Board of Accountancy with any questions.

Cannon Building, Suite 203
 861 Silver Lake Boulevard
 Dover, DE 19904
 T: 302.744.4500
 F: 302.739.2711

DISTRICT OF COLUMBIA

General Qualifications. A CPA certificate may be granted to any person who is at least 18 years of age; is of good moral character; meets the specified educational requirements; and passes the Uniform CPA Examination. An applicant who has failed to renew a permit to practice for a period of more than three years shall show reasonable cause or excusable neglect and provide proof of continuing competency to practice as determined by the Board.

Educational Requirement. The minimum education required for the CPA certificate is a baccalaureate degree with a concentration in accounting, or the equivalent, from an accepted four-year, degree-granting college or university recognized by the Board. A candidate must have a minimum of 24 semester hours in accounting subjects, to include courses in financial accounting, auditing, cost accounting, and federal income taxes, and three semester hours in commercial law. A candidate

who expects to meet the educational requirements within 90 days following the examination may be eligible to sit for the examination. The 150-hour education requirement became effective January 2, 2000.

Experience Requirement. No experience is required for the CPA certificate. An applicant who meets the general, educational, and examination requirements will be issued a permit to practice upon presenting evidence that the applicant has attained two years of experience in the full-time practice of public accounting or the equivalent in private or governmental employment. Part-time experience is not provided for in the statutes or regulations.

Conditioning. A candidate who successfully completes two sections of the Uniform CPA Examination and receives no grade less than 50 in the sections not passed is granted credit for such sections and must sit for all sections for which credit has not been retained at the next five consecutive examinations. A candidate who fails to pass all sections within the five consecutive examinations shall forfeit all credits and be reexamined as a first-time applicant.

Credit for the successful completion of two or more sections of the examination may be granted to candidates who passed such sections in another jurisdiction. A certificate will not be issued to a successful candidate who has not taken at least one section of the examination under the Board's supervision.

Continuing Professional Education (CPE). Licensees need to accumulate 80 hours of continuing professional education during the two-year period ending October 31 preceding renewal. Provision is made to require completion and satisfactory proof of 40 hours of CPE on renewal of a permit issued less than two years but more than one year prior to renewal.

Temporary Practice. An out-of-state accountant may temporarily or periodically perform specific accounting engagements in the District of Columbia on professional business, provided such practice is incidental to his/her regular practice outside of the District and is conducted in conformity with the rules of professional conduct.

Reciprocity (Endorsement). A CPA permit to practice by endorsement may be granted to a licensed CPA of another state who meets all qualifications and requirements (except residency and employment in the District) for an original CPA permit to practice and who intends to practice public accounting on a full-time basis.

Foreign Accountants. An accountant who holds a certificate, license, or degree from a foreign country that constitutes a recognized qualification for the practice of public accountancy in such foreign country may register with the Board. A person so registered may use the title by which he/she is known in his/her own country, followed by the name of the country. The Board grants reciprocity for Canadian chartered accountants in good standing after having passed the Uniform Final Exam and who meet D.C. licensing requirements and pass IQEX. The Canadian jurisdiction in which the CA's designation was obtained must admit D.C. CPAs in like reciprocal manner.

Fees

| | |
|------------------------------|----------|
| Application for Examination | |
| All Sections | \$187.00 |
| Reexamination..... | 187.00 |
| Reciprocal Endorsement | 50.00 |

| | |
|------------------------------------|-------|
| License | |
| Reciprocal/Endorsement | 60.00 |
| Biennial Permit (Individual) | 60.00 |
| Biennial Permit (Firm) | 60.00 |

FLORIDA

General Qualifications. An applicant for the CPA certificate may sit for the Uniform CPA Examination in Florida if such applicant is of good moral character and meets the specified educational requirements. A CPA certificate shall be granted to a person who meets the above requirements to sit for the Uniform CPA Examination; meets the specified educational and experience requirements; passes the Uniform CPA Examination; and passes an examination on accountancy law and rules. Licensees may elect inactive status.

Educational Requirement. To sit for the Uniform CPA Examination, an applicant must hold a baccalaureate degree with a major in accounting, or its equivalent, from an accredited college or university and an additional 30 semester hours beyond the baccalaureate, including a concentration in accounting and business courses as specified by the Board. This includes 36 semester hours in upper division accounting education, including coverage of financial accounting, auditing, taxation, managerial and cost and accounting information systems; and 39 semester hours in general business, including business law. General business courses must be at the upper-division level, except for Introduction to Macro and Micro Economics, Business Law I, Introductory Statistics, and Introduction to Computer Information Systems. Business law courses must cover the Uniform Commercial Code, contracts, and torts. Elementary accounting courses are not acceptable.

Experience Requirement. Applicants for examination need not satisfy any formal experience requirements.

Conditioning. A candidate who successfully completes two sections of the Uniform CPA Examination and receives no less than a grade of 50 on the sections not passed is granted credit for such sections on the next six consecutive examinations.

Continuing Professional Education (CPE). All licensees who practice public accounting in Florida must satisfy the continuing education requirement. The basic requirement is the completion of 80 hours of continuing education, of which at least 20 hours must be in accounting- and auditing-related topics, and not more than 20 hours may be in behavioral subjects during each two-year reestablishment period. Interactive self-study courses must be QAS-approved.

Quality Review. The Board's Positive Enforcement Program is limited to publicly filed documents. There is a statutory provision, which states that the Auditor General, in conjunction with the Board, will review all audits of local units of government filed with the Auditor General. The Board does not have statutory authority to implement a quality review program or to extend the present program to nonpublic reports.

Temporary Practice. A temporary license is required for out-of-state practitioners to fulfill specific engagements when they must come into the state to perform the engagement. Temporary licenses are not valid for more than 90 days and will not be granted to practitioners who are residents. To obtain a temporary permit, an application must be completed, a fee paid, and a copy of one audited,

one reviewed and one compiled financial statement must be submitted with the first temporary permit requested in each calendar year.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state. Applicants must meet either the requirements in effect in Florida when their original license (certificate) was issued and hold an active license to practice, or meet the certification requirements in effect in Florida at the time of application. Applicants must also show evidence of completion of CPE at least equal to that required of a Florida licensee in the two years immediately preceding application.

A CPA who receives a reciprocal certificate must complete the required continuing education. The two-year reestablishment period begins on the date the Florida certificate was issued and ends on the third June 30 following the date on the certificate.

Foreign Accountants. Canadian chartered accountants may be licensed in Florida provided they meet the educational requirements, pass the IQEX, pass the Chartered Accountant Licensure Exam, hold a Chartered Accountant license from a Canadian province and pass an examination on the accountancy laws and rules.

Other. The Board has authority to levy civil fines (called administrative fines) and assess costs.

Fees

| | |
|--|----------|
| Examination* | \$235.00 |
| Reexamination* | |
| All Sections | 200.00 |
| Per Section | 50.00 |
| Reciprocal Certificate* (endorsement) | 175.00 |
| Transfer of Credits | 35.00 |
| (plus \$50 for each remaining part) | |
| Temporary Permit** (per permit) | 400.00 |
| Biennial Registration | |
| Individual | 95.00 |
| Partnership or Professional Service Corporation | 150.00 |
| Firm License (does not include sole proprietors) | 150.00 |
| Initial License Fee | 25.00 |
| Sole Proprietor Firms | 25.00 |

* *Nonrefundable, subject to change*

** *Nonrefundable*

GEORGIA

General Qualifications. A CPA certificate shall be granted to a person who is at least 18 years of age; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. An applicant for a CPA certificate must hold a baccalaureate with a major in accounting, or a non-accounting major with supplementary courses considered to be substantially the equivalent of an accounting major, from a recognized college or university. A candidate who

expects to meet the educational requirements within 120 days following the written examination may be eligible to sit for such examination. However, no credit for the examination shall be given until a copy of the final transcript is received by the Board.

Any person who has not previously sat for the uniform written examination must have completed a total of 150 semester hours, or 224 quarter hours, of college education. An applicant who has completed 45 quarter hours, or 30 semester hours, in accounting subjects above the elementary level and 35 quarter hours, or 24 semester hours, in general business subjects at an accredited college or university will be deemed to have satisfied the accounting concentration and related business course requirements.

Experience Requirement. An applicant who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained two years, including 4,000 hours, of continuous experience in public accounting immediately preceding the date of application for the certificate. Five years, including 10,000 hours, of continuous employment in the accounting field in industry, government, or college teaching may be accepted in lieu of the aforementioned experience requirement. Part-time experience is permitted if it is continuous.

Conditioning. A candidate who passes any two or more sections of the Uniform CPA Examination is granted credit for such sections on the next five consecutive examinations. A candidate must sit for all sections for which credit has not been granted. A minimum grade of 50 is required on each section in order to qualify for conditioned status. Credit for passing sections of the examination may be granted to candidates who passed such sections of the examination in another state under the same conditions required of Georgia candidates.

Continuing Professional Education (CPE). A person who is a CPA for two years or more must complete 80 hours of acceptable continuing education (16 hours of which must be in accounting and auditing subjects) during the two-year period immediately preceding each biennial permit renewal; and a minimum of 20 hours must be earned each year. A CPA for one year but less than two years must complete 40 hours of acceptable continuing education (eight hours of which are required to be in accounting and auditing subjects) during the year immediately preceding such permit renewal.

Quality Review. Beginning with the June 2000 renewals, in order to renew, firms that perform an audit, review, or compilation during the preceding biennium must submit satisfactory completion of a Board-approved peer review program during the preceding three years.

Temporary Practice. Temporary permits are issued to those individuals or firms not residing in Georgia but holding valid permits to practice in another jurisdiction. Issuance is made for the purpose of allowing the performance of specific professional engagements involving the practice of public accounting. The temporary permit is valid for a period of 90 days and is limited to a single, specific professional engagement.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA who holds a current permit to practice in another jurisdiction that was issued after the recipient passed an examination equivalent to that required by the Georgia Board. An applicant must meet equivalent educational and experience requirements in effect in Georgia. Ten years of public accounting experience may be accepted in lieu of the examination requirement. A reciprocal certificate may be issued to an applicant provided that the state of original issuance grants a similar privilege to Georgia CPAs.

Foreign Accountants. Georgia law does not allow reciprocity with an entity other than another state. Accountants from other countries must meet the requirements for an original certificate in Georgia, including passage of the Uniform CPA Examination.

Fees

| | |
|--|----------|
| Examination..... | \$254.00 |
| Reexamination (per section) | |
| All Sections..... | 234.00 |
| One Section..... | 94.00 |
| Two Sections..... | 127.00 |
| Application for Certification or Registration..... | 20.00 |
| Reciprocal Certificate..... | 120.00 |
| Temporary Permit..... | 60.00 |
| Biennial Permit..... | 50.00 |
| Firm/Office Registration..... | 75.00 |

GUAM

General Qualifications. A CPA certificate shall be granted to a person who is of good character; meets the specified educational requirement; and passes the Uniform CPA Examination.

Educational Requirement. An applicant for a CPA certificate must have earned a baccalaureate or higher degree from an accredited educational institution (from one of the six USA regional accrediting organizations) including 150 semester hours. The 150-hour education requirement became effective June 17, 2000. The 150 semester hours must include at least 24 semester hours of accounting at the upper division or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting; and at least 36 semester hours in business courses (which shall include six semester hours in economics, three semester hours in business law, three semester hours in finance and can include accounting courses beyond the elementary level in excess of those included to meet the 24 semester hour requirement at the upper division or graduate level). An upper division course is normally defined as a course taken at the junior or senior level (200 level or above). In accounting, this would normally be all courses taken beyond the elementary level.

Experience Requirement. Experience is not required for the issuance of a certificate. However, the holder of the certificate must complete two years of public accounting experience before being granted a permit to practice. Not less than 30 semester hours of additional study may substitute for one year of experience. Candidates qualifying and first sitting for the exam after June 17, 2000 need to complete only one year of public accounting experience. A CPA with a current Individual Permit to Practice issued by one of the 54 USA states or territories must supervise and verify all public accounting experience.

Conditioning. A candidate who successfully completes two or more sections of the Uniform CPA Examination (with grades of 75 or more) is granted credit for such sections on the next six examinations, provided that a minimum grade of 50 was obtained on all sections of the examination not passed. To retain credit for those sections of the examination previously passed, a candidate must, at subsequent examinations, sit for all sections not passed. To receive credit for passing

additional sections in any subsequent sitting, a candidate must not receive a grade of less than 50 in any section not then passed.

Continuing Professional Education (CPE). An applicant seeking regular annual renewal of an Individual Permit to Practice in 1994 and thereafter shall show that he/she has completed at least 120 rolling hours of CPE during the three-year period preceding renewal, of which no less than 20 hours was in each year.

Quality Review. Quality review shall be conducted by the Board from time to time or as required by rules or regulations for membership in the AICPA. Fulfillment of any such requirements will fulfill the Board's quality review requirements. "The Board requires that each Guam CPA Firm that does attest work be "enrolled in an AICPA-approved practice monitoring program" and have a satisfactory quality review (or peer review) performed every three years. This requirement will be enforced beginning with the Application for Renewal of the Permit to Practice (Firm) for 2003 due December 31, 2002."

Temporary Practice. The jurisdiction makes no provision for the issuance of temporary individual permits to practice. However, "in any case where the applicant seeks the opportunity to show that issuance or renewal of a permit was mistakenly denied, or where the Board is not able to determine whether it should be granted or denied, the Board may issue to the applicant a provisional permit, which shall expire ninety days after its issuance or when the Board determines whether to issue or renew the permit for which application was made, whichever shall first occur."

Reciprocity. A reciprocal CPA certificate may be granted to a CPA of another state or territory, provided that the candidate meets all of the qualifications required for an original Guam CPA certificate at the time the application is made or at the time of the issuance of the applicant's certificate in the other state or has four years of experience in the practice of public accountancy or equivalent while holding a valid individual permit to practice from another state or territory. The CPA must have passed the examination required for issuance of a certificate with grades and in a manner (all unpassed parts must be taken at every exam) that would have been passing grades (75 and no less than 50 on unpassed parts) at the time in Guam. He/she must have met the CPE requirements if the certificate was issued more than four years prior to application of an initial permit.

Foreign Accountants. The jurisdiction makes no provisions for foreign accountants to generally practice public accountancy on Guam. However, it does not prohibit "a person or firm holding a certification, designation, degree, or license granted in a foreign country entitling the holder thereof to engage in the practice of public accountancy or its equivalent in such country, whose activities in Guam are limited to the provision of professional services to persons or firms who are residents of, governments of, or business entities of the country in which the holder has such entitlement, who issues no reports with respect to the financial statements of any other persons, firms or governmental units in Guam, and who does not use in Guam any title or designation other than the one under which the holder practices in such country, followed by a translation of such title or designation into the English language, if it is in a different language, and by the name of such country."

Fees

| | |
|--|---------|
| Examination Applications (initial) | |
| (A) Student of a college or university and resident of Guam* | \$90.00 |

| | |
|--|--------|
| (B) Non-student and resident of Guam** | 165.00 |
| (C) Others..... | 290.00 |
| Administration of Examination (per section) | 60.00 |
| Proctoring..... | 190.00 |
| Initial Certification | 200.00 |
| Reciprocal Certification..... | 200.00 |
| Permits to Practice in lieu of business license: | |
| Individuals | |
| Initial Permits | 100.00 |
| Renewal Permits | 75.00 |
| Firms | |
| Initial Permits | 250.00 |
| Renewal Permits | 200.00 |
| Delinquency fee for permit renewal applications received after December 31 | |
| \$1.00 - per day (minimum \$25.00) | |
| Copies of records, per page | 0.50 |
| Applications for reinstatement..... | 250.00 |
| Annual reports of the Board, per copy | 10.00 |

* "Student of a college or university and resident of Guam" means a currently enrolled student or one who was enrolled within one year before the exam, who provides residential documentary proof (Guam Driver's License, Guam ID card, etc.).

** "Non-student and resident of Guam" means a Guam resident who provides residential documentary proof (Guam Driver's License, Guam ID card, etc.).

HAWAII

General Qualifications. A CPA certificate shall be granted to a person who is at least 18 years of age; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination. All current certificates are considered active, although a permit to practice is required to hold oneself out as a CPA.

Educational Requirement. An applicant subject to the 150 semester educational requirement for the examination and for licensure shall have:

- (1) A baccalaureate or higher degree conferred by an educational institution accredited by a regional or national accrediting agency or association approved by the Board, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance for an advanced degree at an educational institution accredited by a regional or national accrediting agency or association approved by the Board; and
- (2) 150 semester hours of college education which shall, at minimum, include:
 - a. 24 semester hours in upper division or graduate level accounting courses including, without limitation, courses in financial accounting, auditing, taxation, and managerial accounting; and
 - b. 24 semester hours in upper division or graduate level non-accounting business-related courses including, without limitation, courses in economics; legal and social environment of business; business law; marketing; finance; organizational, group, and individual behavior; quantitative applications in business; communication skills; business ethics; globalization; total-quality management; computer science; human relations; or other business-type courses.

All education must have been completed prior to or within 120 days of the Uniform CPA Examination.

An applicant who passed the Uniform CPA Examination before December 31, 2000, or held conditional credits before December 31, 2000 and subsequently passed the examination before the conditional credits expired, may continue to meet the following educational requirements for CPA licensure:

1. A baccalaureate degree; and
2. 30 semester hours of upper division or graduate level business-related courses (in addition to the baccalaureate degree); or 30 months of experience with a public accounting firm (this experience may not also be credited toward the experience requirement); and
3. 18 semester hours of upper division or graduate level accounting or auditing courses (which may have been earned while obtaining the baccalaureate degree).

Experience Requirement. An applicant for CPA licensure shall be required either to complete:

- (1) 1500 chargeable hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while in public accounting practice; or
- (2) 2 years of professional experience earned while in public accounting practice, in industry, private, government, or education.

All experience must have been earned while employed on a full-time basis (35 or more hours per week).

Conditioning. A candidate who successfully completes any two sections of the Uniform CPA Examination and attains a grade of at least 50 on all sections not passed is granted credit for such sections on the next six consecutive examination dates.

Credit for the successful completion of sections of the examination may be granted to candidates who passed such sections of the examination in another state provided the candidate obtained credits as outlined above.

Continuing Professional Education (CPE). A CPA who applies for a biennial permit to practice must complete 80 hours of acceptable continuing education during the preceding two-year period. Credit hours in excess of 80 hours may be carried over to the succeeding biennium up to a total of 40 hours. A CPA applying for renewal of his/her permit must submit documents indicating satisfaction of the continuing education requirement by December 31 of every odd-numbered year. Course providers must register with the Board, or must be registered with the NASBA National Registry of CPE Sponsors. There is no limit on self-study courses, and full credit is awarded as certified by the sponsor.

Quality Review. The Board is authorized to appoint a Quality Review Committee to review the publicly available professional work of firms on a random basis. The identity of the person for whom the engagement was performed will be kept confidential. Neither the proceedings nor the records of the Quality Review Committee shall be available to the public.

Temporary Practice. A temporary permit may be issued for a period of three months to out-of-state accountants to fulfill specific engagements, which are incidental to their practice out of state.

Application must be filed no later than 60 days prior to the engagement. Verification of a current, valid license is required.

Reciprocity. The statute allows individuals with a valid, comparable certificate to waive education requirements if certified for at least 10 years and in active practice for at least five years. The Uniform CPA Examination may be waived if passed in its entirety in another state.

Foreign Accountants. A foreign graduate desiring to sit for the Uniform CPA Examination must provide evidence that the candidate's baccalaureate or equivalent degree would qualify the applicant for acceptance and satisfaction of the requirements necessary to receive an advanced degree at an accredited university, college, or other acceptable four-year institution. The Board has not determined equivalency for foreign experience or the IQEX.

Other. The Board has authority to levy civil fines.

Fees

| | |
|---|----------|
| Examination (first-time candidates including transfers) | \$329.00 |
| Reexamination | |
| All Sections | 319.00 |
| One Section | 209.00 |
| Two Sections | 247.00 |
| Three Sections | 286.00 |
| Initial Certificate*/** | |
| First Year of Biennium | 70.00 |
| Second Year of Biennium | 50.00 |
| Biennial Renewal of Certificate** | 40.00 |
| Reciprocal Certificate*/** (same as certificate schedule) | 70.00 |
| Temporary Practice*/** | 150.00 |
| Biennial Permit to Practice* | |
| Sole Proprietor, Partner, Shareholder..... | 100.00 |
| Staff--Employed by Public Accountant | 30.00 |
| Record keeping..... | 20.00 |
| Proctoring (for out-of-state candidates)..... | 100.00 |
| Restoration*/** | |
| (the renewal fee, a penalty fee equal to the amount of the biennial renewal fee, and the record keeping fee for each biennium the license was forfeited) | Varies |

* \$25.00 Application fee also required.

** \$35.00 Annual Compliance Resolution fee also required.

IDAHO

General Qualifications. A CPA certificate shall be granted to a person who is of good moral character; meets the specified educational and experience requirements; passes the Uniform CPA Examination; and completes a course in professional ethics. Inactive status is permitted. Licensees must formally request to suspend their licenses. Retired status is also permitted after age 60, or in the event of a disability.

Educational Requirement. An applicant for the Uniform CPA Examination must meet the 150-hour requirement. A candidate who will meet the educational requirements within 90 days following the written examination may be eligible to sit for such examination.

Experience Requirement. The applicant must be supervised by a certified public accountant who holds a current valid license in any state or by a licensed public accountant who shall certify that experience obtained, consists of one or more types of services involving the use of accounting or auditing skills, or one or more types of management, financial advisory or consulting skills, or the preparation of tax returns, or the furnishing of advice on tax matters:

1. Two years of full-time public accounting employment, or 1,956 minimum hours per year; or
2. Two years of full-time employment in other than public accounting performing services equivalent to those listed above.

Conditioning. An applicant is required to pass all sections of the examination with a grade of 75 or higher. If at a given sitting of the examination an applicant passes two or more, but not all, subjects, the applicant shall be given credit for those subjects passed and need not sit for reexamination in those subjects, provided he/she sat for all sections at that sitting and attained a minimum grade of 50 on each subject not passed. If an applicant passes three or more subjects, he/she will be conditionally credited with the subjects passed without regard to the grade in the remaining subject. Applicants are required to sit for all subjects for which conditional credit has not been given. Applicants must pass the remaining subjects within six consecutive examinations.

Continuing Professional Education (CPE). All resident licensees engaged in the practice of public accountancy must complete at least 80 hours of acceptable continuing education every two calendar years as a condition to license renewal. A minimum of 30 hours must be completed each year. A maximum of 50 hours will be approved in any year.

Interactive self-study programs receive CPE credit to the average completion time of 50 minutes for each credit hour. Non-interactive self-study programs receive CPE credit equal to 100 minutes for each credit hour. Idaho does not pre-register courses. Service as an instructor or discussion leader is limited to 20 hours during a calendar year. Credit for publication of books, articles, etc., is limited to 15 hours per calendar year.

Quality Review. Practice units registered by the Board that issue reports on accounting and auditing engagements shall be required to undergo a review every three years.

Temporary Practice. A CPA or LPA of another state or country holding a valid and unrevoked license may temporarily practice for a period not exceeding 30 days in a calendar year. Individuals must make advance written notification to the Board.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications and the educational and experience requirements as determined by the Board and provided that the state of original issuance has standards no less than those in Idaho. An examination in professional ethics is required as a condition to receiving a certificate by reciprocity. Idaho's education and examination standards shall be waived if the applicant has been licensed as a certified public accountant for five years of experience in public accountancy within the previous 10 years.

Foreign Accountants. The state does not provide reciprocity for foreign accountants.

Other. The Board is authorized to levy civil fines.

Fees

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|--|----------|
| Examination | |
| Original Application..... | \$175.00 |
| Reexamination (all sections)..... | 150.00 |
| Reexamination (each section)..... | 50.00 |
| Out-of-State Candidate Fees (each section)..... | 20.00 |
| Licensure | |
| Initial License..... | 120.00 |
| Annual Renewal..... | 120.00 |
| Reciprocity..... | 175.00 |
| Transfer of Grades..... | 175.00 |
| Wall Certificate..... | 10.00 |
| Late Fees | |
| Licensing*..... | 50.00 |
| CPE**..... | 100.00 |
| Quality Review | |
| Practice Unit*** (minimum)..... | 20.00 |
| Reinstatement Fee | |
| The sum of all license fees not paid for the preceding three (3) years | |

* *Plus any administrative penalties assessed by the Board.*

** *\$100.00 first month; \$50.00 per month until June 30 and any other penalties assessed by the Board.*

*** *Plus \$5.00 per additional licensee up to a maximum of \$200.00 per practice unit.*

ILLINOIS

General Qualifications. A CPA certificate shall be granted to any person 18 years of age or older who meets the specified educational requirements and passes the Uniform CPA Examination.

Educational Requirement. Before the year 2001, an applicant, before sitting for the Uniform CPA Examination, must present proof of the successful completion 120 college/university semester hours of study or its equivalent from a school or schools acceptable to the Board. Twenty-seven semester hours shall be in accounting, auditing, and business law (no more than six semester hours being in business law). After January 1, 2001, a candidate must successfully complete 150 college/university hours that includes a baccalaureate or higher degree conferred by a college/university acceptable to the Board of Examiners, which includes an accounting concentration or equivalent as determined by Board rules to be appropriate.

Experience Requirement. Experience is not required for the issuance of the CPA certificate. However, before a CPA desiring to practice public accounting in Illinois can register, he/she must be licensed. The following is the experience requirement for licensure: provide evidence of at least one year of experience, or its equivalent, providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills, which may be gained through employment in government, industry, academia, or public practice.

Conditioning. Candidates may acquire conditioned status by writing the entire Uniform CPA Examination and passing any two sections, as well as scoring a grade of not less than 50 on each of the sections failed. Thereafter, such candidate may sit for reexamination at any of the next six sittings and must write all failed sections and score a grade of at least 50 on each failed section. Credit may be given in full or in part for candidates scoring successfully on equivalently recognized examinations out of state.

Continuing Professional Education (CPE). Triennial registration must be evidenced by completion of not less than 120 hours of CPE in public accounting courses attained through CPE sponsors approved by the Department of Professional Regulation.

Quality Review. The Illinois Public Accountants Registration Committee has considered the concept of positive enforcement and has gone on record as supporting a positive enforcement program. There is currently no such program in effect.

Temporary Practice. Temporary practice by a CPA/Public Accountant licensed in another jurisdiction is permitted as long as he/she maintains an active license in another jurisdiction and does not reside in Illinois.

Reciprocity. A reciprocal certificate may be issued, without further examination, to an applicant who holds a valid, unrevoked certificate issued under the laws of any jurisdiction granted on the basis of the Uniform CPA Examination and educational requirements in effect in Illinois at the time of the written exam. Or, if the educational requirements are not met, the applicant must have, after passing the examination upon which his/her certificate was based, not less than five years experience in the practice of public accounting within the 10 years immediately preceding the application, otherwise reasonably considered acceptable by the Board. An individual may be issued a license if the applicant is a public accountant licensed under the laws of another jurisdiction provided that the jurisdiction's requirements for licensure were equivalent to that of Illinois at the time.

Foreign Accountants. The State presently makes no provision for candidates outside of U.S. jurisdictions, with the exception of Canadian and Australian chartered accountants. Illinois began accepting the results of the IQEX administered by NASBA Examination Services in 1994. The IQEX applies to Canadian chartered accountants only, as CGA and CMA designations do not qualify for this examination. Candidates applying for a reciprocal CPA certificate in Illinois based on having passed the IQEX must complete a reciprocal application and request that NASBA send verification of successful completion of the exam.

Fees

| | |
|--|----------|
| Examination | \$300.00 |
| Reexamination | |
| All Sections | 300.00 |
| One Section | 215.00 |
| Two Sections | 240.00 |
| Reciprocal Certificate (endorsement) | 300.00 |
| Transfer of Grades | 300.00 |
| License | |
| Application (individual) | 75.00 |
| Triennial Renewal (individual) | 60.00 |

| | |
|---|--------|
| Initial (public accounting firm) | 75.00 |
| Triennial Renewal (public accounting firm) | 120.00 |
| Reciprocal Certificate (endorsement – individual) | 75.00 |

INDIANA

General Qualifications. A CPA certificate shall be granted to a person who is at least 18 years of age; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. First time examination applicants must obtain at least 150 semester hours of college education, including a baccalaureate or higher degree from an accredited college or university. As part of the 150 semester hours, an applicant must meet any one of the following conditions:

- 1) Earned a graduate degree from a college or university that is accredited by an accrediting organization and completed:
 - a) at least 24 semester hours in accounting at the undergraduate level or 15 semester hours in accounting at the graduate level; and
 - b) at least 24 semester hours in business administration and economics courses, other than accounting courses, at the undergraduate or graduate level.

The business administration courses may include up to six hours of business and tax law courses and up to six hours of computer science courses. The accounting hours must include courses covering the subjects of financial accounting, auditing, taxation, and managerial accounting. If the accounting hours are a mixture of graduate and undergraduate hours, the higher number of required hours applies.

- 2) Earned a baccalaureate degree from a college or university that is accredited by an accrediting organization, and completed:
 - a) at least 24 semester hours in accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and managerial accounting; and
 - b) at least 24 semester hours in business administration and economics courses other than accounting courses.

The business administration courses may include up to six hours of business and tax law courses and up to six hours of computer science courses.

Experience Requirement. An applicant for the initial issuance of a certificate shall show that the applicant has had two years of experience. To qualify as experience under this section, an applicant may provide any type of service or advice that:

- 1) constitutes the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills as determined under the rules adopted by the board; and
- 2) is verified by a licensee.

Experience of the type described applies equally toward meeting the experience requirement of this section regardless of whether it is gained through employment in government, industry, academia, or public practice.

Conditioning. A candidate must take all subjects at one sitting until the candidate becomes a conditioned candidate or passes all subjects. A candidate who successfully completes any two sections of the Uniform CPA Examination and obtains a grade of not less than 50 on each section failed is granted credit for such sections passed on the next six consecutive examination dates. To maintain such conditioning credit, an applicant must sit for all remaining sections of the examination every time such applicant elects to take the examination. To obtain credit for a section passed on any reexamination, the conditioned candidate must obtain a grade of not less than 50 on each section for which credit has not been retained.

Credit for the successful completion of sections of the examination may be granted to candidates who passed such sections of the examination in another state, provided that the requirements to sit for such examination in such other state are at least equivalent to those in Indiana.

Continuing Professional Education (CPE). The requirement is 120 hours of continuing professional education during a three-year period with a minimum of 20 hours each year. A minimum of 12 hours must be in accounting and/or auditing related subjects.

Quality Review. The board may require the following of a licensee:

- (1) A quality review conducted.
- (2) Satisfactory completion of continuing professional education programs.

Temporary Practice. Temporary practice by an out-of-state accountant is permitted on business incident to his/her regular practice out of state, provided that such practice is conducted in conformity with the Board's rules.

Reciprocity. Requirements for applicants from other states:

The board shall issue a CPA certificate to a holder of a certificate issued by another state if the holder meets the requirements under 1) or 2).

- 1) With regard to applicants who do not qualify for reciprocity under the substantial equivalency standard, the board shall issue a CPA certificate to a holder of a certificate issued by another state upon a showing that the applicant has:
 - A) passed the examination required for issuance of the applicant's certificate; and
 - B) the applicant:
 - (i) had four years of experience in Indiana or another state or meets equivalent requirements prescribed by the board after passing the examination on which the applicant's certificate was based and during the 10 years immediately preceding the applicant's application; and
 - (ii) if the applicant's certificate was issued by the other state more than four years before the application for issuance of an initial certificate, fulfilled the requirements for continuing professional education that would have been applicable.

- 2) The board shall issue a CPA certificate to a CPA certified by another state that seeks to establish the individual's principal place of business in Indiana if the:
 - A) individual requests the issuance of a certificate from the board before establishing the individual's principal place of business in Indiana; and
 - B) board or its designee determined that the individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of Indiana.

Certification or permit not required for certificate holders from other states:

- (a) An individual:
 - 1) whose principal place of business is not in Indiana; and
 - 2) who either:
 - a) has a valid certificate as a CPA from any state that the board or its designee has determined to be in substantial equivalence with the CPA licensure requirements of this state; or
 - b) has individual CPA qualifications that have been determined by the board or its designee as substantially equivalent to the CPA licensure requirements of Indiana; shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges granted to the holder of a CPA certificate under IC 25-2.1-3 or a permit under IC 25-2.1-5.
- (b) An individual to whom subsection (a) applies shall notify the board of the individual's intent to conduct business in the state under subsection (a).
- (c) An individual of another state exercising the privilege granted under this section consents, as a condition of the grant of this privilege, to:
 - i) the personal and subject matter jurisdiction and disciplinary authority of the board;
 - ii) comply with this article and the board's rules; and
 - iii) the appointment of the state board or agency on whom process may be served in any action or proceeding by this board against the individual.

Foreign Accountants. Foreign candidates for the CPA certificate must go through a foreign credential service to obtain an evaluation and comply with the same qualifications as all other CPA candidates in Indiana.

Fees

| | |
|--|----------|
| Initial Examination..... | \$209.00 |
| Transfer Applicants..... | 249.00 |
| Reexamination | |
| All Sections | 209.00 |
| One Section | 129.00 |
| Two Sections | 147.00 |
| Reciprocal Certificate..... | 50.00 |
| Transfer of Grades..... | 40.00 |
| Permit to Practice (Triennial Permit to Practice for Firms)..... | 20.00 |
| Triennial Certificate of Registration (CPA, PA, AP) | 45.00 |
| Proctoring (examination for out-of-state candidates)..... | 100.00 |
| AP Applicants | |
| One Section | 129.00 |
| Two Sections | 147.00 |

IOWA

General Qualifications. A CPA certificate shall be issued to a person who is a resident of, has a place of business in, or is regularly employed in, Iowa; meets the specified educational and experience requirements of the State; and passes the Uniform CPA Examination and a special examination covering the rules of professional conduct. Iowa is a two-tier state and inactive status is available for certificate holders only. No CPE is required to renew the certificate.

Educational Requirement. An applicant for a CPA certificate must hold a high school diploma and have three continuous years of public accounting experience. An applicant who expects to receive a baccalaureate degree with a concentration in accounting, or its equivalent, or with a non-accounting concentration supplemented by what the Board determines to be the equivalent of an accounting concentration, from a recognized college or university, within 120 days following the written examination may be eligible to sit for such examination without meeting any experience requirement. However, the CPA certificate will not be issued until the candidate has fulfilled the educational requirement. The 150 hour requirement became effective after December 31, 2000.

Experience Requirement. An applicant who meets the general requirements and who holds a high school diploma will be issued a CPA certificate upon presenting evidence that such applicant has had three years of continuous experience in public accounting. An applicant who meets the general requirements and who holds a recognized baccalaureate need not have any accounting experience in order to receive a CPA certificate. However, a permit to practice will not be issued until such candidate has two years of public accounting experience. The experience must be obtained in a CPA firm. Firm is defined as a sole proprietorship, partnership, professional corporation, professional limited liability company or the Auditor of the State of Iowa, when the state auditor is a CPA. Part-time experience may be allowed at the discretion of the Board.

Conditioning. Applicants must sit for all subjects of the examination. Candidates passing two subjects and who obtain a score of 50 or more in failed subjects are considered as conditioned. However, the minimum grade shall be waived if three subjects are passed at a single sitting. A conditioned candidate has the next six semi-annual examinations to pass the failed subjects. Candidates requesting transfer of grades from any other jurisdiction will be subject to the same provisions of the rules as initial Iowa candidates.

Continuing Professional Education (CPE). A CPA who is engaged in public accounting must complete 120 hours of acceptable continuing education during the three-year period ending on December 31 preceding each annual permit renewal. A practitioner applying for renewal of such permit must submit a report indicating satisfaction of the continuing education requirement.

Credit shall be given for whole hours only, with a minimum of 50 minutes constituting an hour. As an example, 100 minutes of continuous instruction would count as two hours, however less than 100 minutes but more than 50 minutes would count only as an hour. Correspondence and formal individual study programs shall be awarded credit as per the program sponsor recommendation and shall not exceed 50 percent of the renewal requirement. The Board does not pre-approve or register course sponsors, instructors or programs. The Board does encourage organizations to register with NASBA.

Quality Review. Required once every three years for firm renewal.

Temporary Practice. Temporary practice is permitted if it is temporary in nature and is incident to a regular practice outside of Iowa.

Reciprocity. If an applicant has been in continuous practice for at least seven years immediately prior to the application, the applicant shall be deemed to possess the qualifications to be issued a certificate and permit to practice.

A CPA who receives a reciprocal certificate is not required to meet the continuing education requirements at the date of first renewal if such date is less than 12 months from the date of application. However, 40 hours of continuing education are required during the 12 months preceding December 31 before the next renewal date; 80 hours are required by the following December 31; and thereafter, 120 hours are required in each three-year period preceding renewal.

Foreign Accountants. Temporary practice by a foreign CPA is permitted on engagements incident to regular home business. Temporary practice does not include accounting services performed on a regular, recurring basis.

A foreign accountant who holds a certificate, license, or degree that constitutes a recognized qualification for the practice of public accountancy in a foreign country may register with the Board. Any such registered foreign accountant may use the title under which he/she is known in such foreign country followed by his/her license or degree. A reciprocal CPA certificate may be issued to a foreign accountant who meets the reciprocity requirements and has also met qualifications in a foreign country that are determined to be comparable to the qualifications required for an original certificate in Iowa.

Other. The Board is authorized to levy civil fines up to \$1000.00. Iowa has passed a child-support recovery law and license renewal.

Fees

| | |
|---|----------|
| Examination..... | \$285.00 |
| Reexamination | |
| One Section..... | 125.00 |
| Two Sections..... | 170.00 |
| All Sections..... | 255.00 |
| Reciprocal Certificate..... | 50.00 |
| Biennial Registration and Renewal of CPA Certificate..... | 50.00 |
| Biennial Permit to Practice..... | 120.00 |

KANSAS

General Qualifications. A CPA certificate shall be issued to an applicant who is a resident of Kansas, or has a place of business or is employed in Kansas; meets the specified educational or experience requirements; passes the Uniform CPA Examination; and passes the AICPA correspondence course and examination in professional ethics, or other ethics course recognized by the Board.

Educational Requirement. To sit for the Uniform CPA Examination, an applicant must hold at least a baccalaureate or higher academic degree consisting of at least 150 semester hours with a

“concentration in accounting,” as defined by Board regulations, from an accredited college or university recognized by the Board. A candidate who expects to meet the educational requirements within 90 days following the Uniform CPA Examination, and who is otherwise qualified, may sit for the examination; however, no report of examination grades will be made unless the candidate verifies the fulfillment of the educational requirements within the 90-day period.

Experience Requirement. An applicant who meets the general, educational, and examination requirements will be approved for a CPA certificate upon application. However, a permit (license) to hold out and practice as a CPA will be issued only to Kansas CPAs who meet the following experience requirement:

1. One year of experience in government, industry, academia or public practice, providing any type of service or advice involving the use of attest or nonattest skills all of which were verified by a CPA holding an active license to practice.

Any individual permit holder who is responsible for supervising attest or compilation services and signs or authorizes someone to sign the accountant’s report on any audit, review, compilation or the examination of a prospective financial information on behalf of the firm, shall meet the experience or competency requirements set forth in the “Statements on Quality Control Standards” issued by the auditing standards board of the AICPA.

Kansas certificate-holding CPAs not performing any attest or non-attest services, as defined by the Board, may use the CPA designation as a credential only.

Conditioning. A candidate who passes any two sections of the Uniform CPA Examination and obtains a grade of not less than 50 on the remaining sections is granted credit for such sections. To obtain credit for any section passed on any reexamination, the conditioned candidate must obtain a grade of not less than 50 on a failed section, unless three subjects are passed in one sitting. Candidates may sit for any of the six examinations offered after conditioning to finish passing the remainder of the examination.

Credit for the successful completion of sections of the examination may be granted to a candidate who passes two or more sections of the examination in another state, provided such applicant passed under the same conditioning requirements as a Kansas candidate, has established residence in Kansas, meets Kansas’ educational requirements, and would still be eligible for reexamination or certification in the original state except for change of residence.

Continuing Professional Education (CPE). After issuance of the initial or a reinstated permit, any CPA who wishes to practice public accounting in Kansas must complete 80 hours of acceptable continuing education during the biennial period in order to renew a permit to practice and shall obtain a minimum of 20 hours in either year of the biennial renewal. A practitioner applying for renewal of such permit must submit a report by June 30 of the biennial renewal year indicating satisfaction of the continuing education requirements.

An applicant for an initial or reinstated permit to practice must agree to complete the proportionate number of hours of continuing education required for the number of full months from the date of the application for the permit to the following renewal period.

Peer Review. Peer Review is required for CPAs who perform audits, reviews or agreed-upon compilations. Proof of completion of Peer Review is required for all in-state licensed CPAs for firm registration. Proof of completion of Peer Review is required for all out-of-state CPAs for permit renewal.

Reciprocity. A Kansas CPA certificate by reciprocity via substantial equivalency may be issued to a CPA of another state whose state or who individually is deemed to be substantially equivalent to Kansas. A Kansas CPA certificate by reciprocity may be issued to a CPA of another state whose state is not deemed to be substantially equivalent to Kansas if the applicant meets the same requirements that Kansas CPAs must meet. A CPA who receives a reciprocal certificate and permit to practice also must agree to complete the same continuing education and peer review requirements as all other Kansas CPAs holding permits to practice.

Authority to Practice by Notification. CPAs whose principal place of business is located in another state deemed substantially equivalent to Kansas may apply for authority to practice by notification. Written notice is required as is completion of an application form within 30 days of the notice, along with a letter of good standing from the principal office state, and, if the applicant intends to perform attest services, proof of completion of peer review. The authority to practice is renewed on a biennial basis.

Foreign Accountants. The Board accepts foreign accountants meeting the same educational requirements. If they don't meet specific statutory requirements, they must take and pass the Uniform CPA Examination and meet all the same requirements Kansas or reciprocal candidates must meet for a CPA certificate and permit to practice.

Fees

| | |
|--|----------|
| Initial Exam..... | \$270.00 |
| Reexamination | |
| All Sections | 235.00 |
| One Section | 105.00 |
| Two Sections | 155.00 |
| CPA Certificate..... | 25.00 |
| Reciprocal Certificate or Transfer of | |
| Grades From Another State..... | 250.00 |
| Biennial Permit to Practice* | 150.00 |
| Authority to Practice by Notification..... | 150.00 |
| Late Permit Renewal or Reinstatement* | |
| (one-and-a-half times the biennial fee)..... | 225.00 |
| Proctoring Out-of-State Candidates..... | 100.00 |

* *Permits issued for one year or less of a biennium are one-half of these fees.*

KENTUCKY

General Qualifications. A CPA license requires a person to be 18 years of age; of good moral character as evidenced by questions regarding prior convictions; meet education requirements; successfully complete the Uniform CPA Examination; and complete an experience requirement as detailed below. All certificate holders must also have a current license. An inactive status is not allowed.

Educational Requirement. Candidates for the CPA examination are required to have 150 semester hours, including a bachelor's degree from an accredited college or university with a major or concentration in accounting. Candidates who expect to graduate within 90 days of the examination date may also sit for the examination. The major or concentration in accounting is defined as 39 semester hours in business-related subjects, of which 27 semester hours must be in accounting courses.

Experience Requirement. CPA candidates who have passed the CPA examination are required to have one year of experience by being employed in public accounting, private enterprise, a government agency or an institution of higher education in an accounting or auditing position. The experience must be verified by a CPA who is actively licensed. The experience may also be gained by having one year of experience while teaching accounting in an institution of higher education that grants a degree that qualifies a person to sit for the Uniform CPA Examination. A year is defined as 2000 hours of work obtained during an employment period of not less than 12 months. The hours of employment shall not include any leave or holiday time; however the experience may be gained on a part-time basis.

All candidates are required to have Certificate of Experience document(s) filed on their behalf from present and former employers, describing the nature and length of their qualifying experience.

Conditioning. A passing grade of 75 is required in each of the examination's four subjects: ARE, FARE, AUDIT and LPR. Candidates are required to sit for all parts at one examination administration. To be granted conditioned credit for sections passed, candidates must pass two subjects and score at least 50 on any failed subjects. Once the candidate has been granted conditioned status, he/she will have six consecutive sittings in which to complete any remaining subjects. Absence from an exam for any reason will be counted as one of the six sittings. Conditioned candidates are required to be examined in all subjects not yet passed and must pay a \$35 fee per subject.

Continuing Professional Education (CPE). All CPAs primarily employed in public accounting shall complete 80 hours of acceptable CPE during the two calendar years preceding the July 1 license renewal date. All CPAs employed in jobs other than public accounting shall complete 60 hours of acceptable CPE within the same two-year period. If a CPA has a part-time practice in which he/she issues audits or reviews, he/she must meet the 80-hour CPE requirement. All CPAs must hold a license. CPAs are not granted inactive status.

The basic CPE course requirement is a formal program of learning that is professionally enhancing to the CPA taking the course. Courses and course sponsors are not required to register with the Board unless the course sponsor will advertise that it satisfies the CPE credit requirements. Courses registered with NASBA's CPE Registry are considered approved sponsors and are not required to register with the Kentucky Board.

A CPE credit is equal to 50 class minutes. Each credit unit for a college semester course is equal to 15 CPE hours. Quarter hours are equal to 10 CPE hours. Service as a lecturer, discussion leader, or speaker may only be used to satisfy 60 percent of the reporting period requirement. CPE for published books and articles may satisfy only 25 percent of the reporting period requirement.

A regulation change has been filed and may become effective in Spring, 2002. This amendment will eliminate course sponsor requirements; create a CPE exemption for those 65 years of age and older

who have been licensed for 25 years; eliminate CPE reporting for out of state licensees complying with CPE in a home jurisdiction, and allow full credit for self-study courses.

Quality Review. All practice units that issue audits, reviews or compilations must undergo a peer review under standards equal to or better than the AICPA Peer Review Standards. Proof of enrollment in the peer review program must be submitted to the Board.

Temporary Practice. Kentucky does not have a temporary practice rule. CPAs of other states are expected to become licensed unless the work in Kentucky is incidental to their practice. “Incidental” is defined as “an engagement which was initiated with a client located outside the Commonwealth and has extended into the Commonwealth due to common ownership or existence of a subsidiary, assets, or other operations located within the Commonwealth.” See substantial equivalency license below under reciprocity.

Reciprocity. A reciprocal CPA license may be issued to a CPA of another state who has a current certificate and license and meets the current requirements, has four years of public accounting experience within the 10 years immediately preceding application, or would have met the Kentucky requirements at the time of initial licensing in the home state. Also, a substantial equivalency licensure procedure exists. A CPA not residing or employed in this state may obtain a license through substantial equivalency if the home jurisdiction has requirements similar to Kentucky’s license requirements. A one-page form and fee of \$100 is required for a two-year license.

Foreign Accountants. A reciprocal CPA license must be issued to a foreign accountant who meets the reciprocity requirements and has also satisfied qualifications in a foreign country that are determined to be comparable to the qualifications required for an original certificate in Kentucky. Currently, all foreign accountants who wish to receive a Kentucky certificate must sit for the Uniform CPA Examination after the equivalency of their education is determined. Some candidates may qualify with IQEX. Contact the Board staff for further information.

Fees

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|--|----------------|
| Examination/Reexamination of All Parts | 140.00 |
| Reexamination Per Section | 35.00 |
| License to Practice (Two Year) | 100.00 |
| Biennial Firm License (PSC, LLC, RLLP, partnership)..... | 100.00 |
| Late License Renewal Fine | 25.00 – 200.00 |
| Proctoring of Out-of-State Candidates | 100.00 |

LOUISIANA

General Qualifications. An applicant for a CPA certificate may sit for the Uniform CPA Examination in Louisiana if such applicant is of good moral character, has maintained continuous residency in Louisiana for a period of not less than 120 days preceding the examination, and meets the specified educational requirement. An initial CPA certificate shall be granted to a person who meets the above requirements to sit for the Uniform CPA Examination, passes the examination, and meets the experience requirement.

Educational Requirement. Initial CPA examination applicants are required to hold a baccalaureate degree and to have completed 150 hours of college credit, inclusive of 24 hours of specified accounting courses (above the introductory or principles course level) and 24 hours of business courses including a required business law course. The degree and college credit must be conferred by an accredited university or college recognized by the Board.

Experience Requirement. After passing the examination, a candidate may apply for a CPA certificate after obtaining one year of qualifying experience, within the four years preceding such application, in which the applicant used accounting or related skills with sufficient complexity and diversity through employment in public practice, government, industry, or academia. The experience must be supervised and verified by a licensed CPA.

Conditioning. A candidate who passes, with a grade of 75 or better, at least two sections at a single examination is granted credit for such sections on the next six consecutive examination dates. In order to receive conditioned status, a candidate must receive grade(s) of not less than 50 on the section(s) failed. Any sections of the examination not passed at the conditioning examination may be passed one section at a time, but no credit for passing any section will be given at any examination in which he/she achieves less than a grade of 50 on any remaining section.

Any candidate who receives a grade below 40 on any section, or who fails to take a scheduled section, will not be allowed to take the next consecutive examination; this rule does not apply to conditioned candidates.

Credit for sections of the examination may be granted to a candidate who passed such sections in another state, provided such candidate meets all of the requirements of Louisiana candidates.

Continuing Professional Education (CPE). Certificate holders shall complete 120 hours of continuing education every three years as a condition for license renewal. The following limitations apply:

1. Instructor/teaching, 50 percent of required hours; personal development courses, 20 percent of required hours; published materials, 25 percent of required hours.
2. The amount of credit to be allowed for “non-interactive” correspondence and formal individual study programs, including taped study programs, is to be recommended by the program sponsor based upon one-half the average completion time under appropriate field tests (100 minutes equals one hour).

However, certain “interactive” self-study programs qualify for credit based on the average completion time (50 minutes equals one hour).

Inactive certificate holders do not have a CPE requirement. No holder of an inactive certificate shall engage in professional practice as a CPA, and must use the “CPA inactive” designation when representing his status.

Peer Review. The Board has rules providing for the Board’s regular, periodic review of the form of audit, review, and compilation reports issued by CPA firms for compliance with applicable generally accepted standards. The Board may exempt from the requirement of such Board review reports that, during such period, have been subjected to a professional peer review approved by and

acceptable to the Board and conducted pursuant to standards not less stringent than peer review standards applied by the AICPA.

Temporary Practice. Individuals licensed in other states must notify the Board office on a form provided by the Board regarding their intent to practice if they are from a state that the Board has approved as “substantially equivalent” and pay the required fees. Otherwise, applicants must apply for reciprocity.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who substantially meets the educational, examination, and experience requirements for a Louisiana certificate. If an applicant for a reciprocal certificate holds a certificate issued by the state of original certification prior to September 1, 1975, or has been in practice as a certified public accountant for 4 years in the 10 years immediately prior to the date of submitting the application, the candidate will not be required to possess a baccalaureate degree or 150 hours of college credit.

Firm Permit. Each sole proprietorship, partnership, professional corporation, or other firm entity that uses the CPA designation or performs attest services must obtain a firm permit, which must be renewed annually with the Board.

Foreign Accountants. The Board may issue a certificate by reciprocity provided all requirements required by Louisiana law have been satisfied.

Other. The Board is authorized to levy civil fines. Before a certificate is issued, the Board must confirm with the Office of Financial Assistance that the CPA is not in default on a student loan.

Fees

| | |
|---|----------|
| Examination | \$250.00 |
| Reexamination | |
| One Section | 140.00 |
| Two Sections | 185.00 |
| All Sections | 245.00 |
| Certificate application | 100.00 |
| Annual renewal of a certificate | 65.00 |
| Annual registration CPA inactive status | 10.00 |
| Annual notice under substantial equivalency | 75.00 |

CPA Firm Permit Renewal forms must be filed for CPA firms servicing Louisiana-based clients. The annual fee is based on the total number of owners, partners, and/or shareholders in the firm who are not licensed to practice in Louisiana, but not to exceed \$15.00 per such owner, with a maximum of \$2,500.00 per firm.

MAINE

General Qualifications. A CPA certificate shall be issued to a person who is a resident of and has a place of business, or is regularly employed, in Maine; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination. The Board does not offer inactive status.

Educational Requirement. An applicant for a CPA certificate must hold a baccalaureate degree from a recognized college or university.

Experience Requirement. An applicant who meets the examination, educational, and experience requirements will be issued a CPA certificate upon presenting evidence that such applicant has had two years of experience in public accounting or its equivalent. A candidate who holds a recognized master's degree is required to meet only one year of the above experience requirement. Part-time experience is calculated at 173 hours equals one month; 2080 hours constitutes one year.

Conditioning. A candidate who passes any two sections of the Uniform CPA Examination is granted credit for such sections on the next six consecutive examination dates. Credit for passing sections of the examination may be granted to candidates who passed such sections of the examination in another state. The minimum grade required on failed sections is 50.

Continuing Professional Education (CPE). All CPAs and PAs engaged in public practice are required to complete 120 hours of CPE in a three-year period. Within each three-year period, a minimum of 20 hours of CPE must be completed.

Quality Review. Licensees are not mandated to undergo quality reviews; however, if the Board finds that an individual's competence is in question, a quality review may be required through a consent decree.

Temporary Practice. There is no provision for the issuance of temporary permits to practice.

Reciprocity. CPAs from another state who wish to practice in Maine may apply for a permit to practice as long as they have current CPA certificates/permits to practice in good standing in another state. An applicant must fulfill the requirements for a permit to practice while documenting the applicable continuing professional education requirements.

Foreign Accountants. A reciprocal CPA certificate may be issued to a foreign accountant who meets the reciprocity requirements and has also met qualifications in a foreign country, which are determined to be comparable to the qualifications required for an original certificate in Maine. The Board accepts applications filed with IQEX scores.

Other. The Board is authorized to levy civil fines via administrative court. Licensure can be denied until child support obligations are met.

Fees

| | |
|--------------------------------------|----------|
| Examination..... | \$240.00 |
| Reexamination | |
| All Sections..... | 215.00 |
| One Section..... | 129.00 |
| Two Sections..... | 162.00 |
| Initial Registration and Permit..... | 70.00 |
| Initial Reciprocal Registration..... | 70.00 |
| Annual Individual Renewal..... | 50.00 |
| Annual Firm Registration..... | 25.00 |
| Annual Branch Registration..... | 15.00 |

Reciprocity. A reciprocal CPA license and permit to practice through a firm may be issued to a CPA of another state provided the applicant meets the educational and experience requirements in effect in Maryland at the time that the original license was issued in the other state. Otherwise, the applicant must have four years of practical work experience out of the last 10 years, immediately preceding the application. The practical work experience must have been obtained outside of the State of Maryland. An examination in professional ethics is required as a condition to receiving a license and permit to practice by reciprocity.

Foreign Accountants. No reciprocity is automatically granted to foreign accountants. Applicants are subject to evaluation of their foreign credentials, with emphasis placed upon compliance with educational requirements. Each candidate is required to pass the Uniform CPA Examination.

Fees

Examination

| | |
|---|----------|
| Original, First Time Application | \$218.00 |
| Re-Examination, All Sections | 188.00 |
| Re-Examination, Less Than All Sections..... | 119.00 |
| Reciprocal Application | 50.00 |
| License Fee After Approval..... | 15.00 |
| Biennial License | |
| Active..... | 40.00 |
| Reinstatement Fee for Active License..... | 60.00 |
| Inactive..... | 20.00 |
| Reinstatement Fee for Inactive License | 20.00 |
| Permit Application (Partnership, LLC, LLP and Corporation) | 25.00 |
| Permit Fee after approval (Partnership, LLC, LLP and Corporation) | 25.00 |
| Temporary Practice Permit..... | 25.00 |

MASSACHUSETTS

General Qualifications. A CPA certificate may be issued to a person who is not less than 18 years of age; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. For the May 2002 exam, an applicant must hold a baccalaureate degree with a concentration in accounting from a recognized U.S. college, university or equivalent (or be in his/her final semester) before being eligible to sit for the examination. Courses that are required include six semester hours in intermediate/financial accounting, three semester hours in advanced/managerial accounting and auditing and taxation, to total 15 hours. The remaining nine hours could be in additional accounting, auditing or tax courses or be substituted by a minimum of three hours in any subject as follows: business law, statistics, computer science or finance.

For all exams after May 2002, the education requirement is increased to 150 semester hours and the specifics of the course requirements should be reviewed in their entirety in the Massachusetts regulations, 252 CMR 2.01(4), available on the Web site, www.state.ma.us/reg/boards/pa. This requirement is fairly complex, but based upon the increase in this educational requirement, the experience as follows has been lessened.

Experience Requirement. An applicant who meets the general, educational, and examination requirements (for May 2002 exam and thereafter) may be issued a CPA certificate upon presenting evidence that such applicant has attained three years of specified experience in public accounting. The Board may grant credit of one year of experience for every two or three full years of equivalent experience with the U.S. Government, the Commonwealth of Massachusetts, or a subdivision thereof.

A candidate who holds a master's degree will qualify for a reduction in the experience requirements to two years in public accounting if they have complied with the accounting concentration as above. Subsequent to December 1, 2002, all candidates who satisfy the new education requirement of section 2.01(4) will have the experience requirement reduced to one year of public accounting or private accounting under the supervision of a CPA or two years of government experience (if substantially equivalent to the practice of public accountancy). Please review section 2.01 in its entirety.

All candidates after this date who satisfy the graduate degree provisions of 2.01(4) will not be required any experience to become certified after December 1, 2002. All candidates should be aware that there will be two types of license after this date, a full license to practice and a non-attest license (non-reporting) for those candidates without public accounting experience and without 1,000 hours in report function experience as required under 2.07(3). Under the new rule, all non-public experience will require that candidates complete twelve consecutive months tenure at their employment. The Board has also provided for part-time public accounting experience requiring a minimum of 20 hours per week for an uninterrupted period of at least two weeks.

Conditioning. A candidate who passes any two sections of the Uniform CPA Examination is granted credit for such sections on the next six consecutive examination dates. In order to receive such conditioned status, an applicant must receive a minimum grade of 50 on all sections for which credit has not been retained. If an applicant passes three sections and receives a grade below 50 on the failed section, the Board may consider, upon written request, whether conditioned credit should be granted. Further conditional credit may be granted if such candidate passes an additional section or sections and receives a minimum grade of 50 on the failed sections. Credit for the successful completion of sections of the examination may be granted to candidates who passed such sections in another state under the same conditions.

Continuing Professional Education (CPE). All licensees must complete 80 hours of acceptable continuing education during the two-year period immediately preceding biennial permit renewal whether practicing or not. Self-study courses approved by the NASBA Registry of CPE Sponsors are allotted one hour credit for 50 minutes of completion time.

Quality Review. For all licensees who issue financial statements with reports thereon, a Quality Report Review must be conducted on each practice in order to renew individual or firm licenses. Subsequent to December 1, 2002, all non-attest licensees will be able to convert their license to a full CPA license by complying with the additional 1,000 hours of report experience in a CPA practice or the additional CPE requirements of section 3.02(5) of the amended regulations.

Temporary Practice. The Board has no provisions for granting temporary permits to practice.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who meets all current requirements in Massachusetts at the time the application is made or the requirements in

effect in Massachusetts at the time the applicant originally sat for the examination. Applicants who meet all the requirements, except that they passed the Uniform CPA Examination under conditional credit provisions different from those in effect in Massachusetts, must have been engaged in full-time practice as a CPA certified from another state or jurisdiction in four of the last 10 years prior to their applications in Massachusetts. This requirement can be fulfilled only through employment with a Massachusetts licensee or a licensed firm or a licensee of another state or jurisdiction.

Foreign Accountants. A foreign accountant seeking a Massachusetts CPA certificate must meet the general, educational, and experience requirements outlined above and must pass the Uniform CPA Examination. All foreign degrees must be the equivalent of a four-year course of study (basic bachelor's degree requirements) and all degrees must be evaluated by the Board's credentials evaluator, the Center for Educational Development (CED) available at 617-522-4738. Subsequent to December 1, 2002, all candidates including foreign degree candidates must comply with the additional education provisions of section 2.01(4) as certified by CED.

Other. The Board has the authority to levy administrative fines up to \$1,000.00 per offense. The Board's renewal requirements set forth that each licensee must have currently filed all required tax returns and have made payments, or arrangements for payments, and must have complied with all court-required payments of any kind, including child support.

*Fees**

| | |
|---|----------|
| Examination** | |
| All Sections | \$305.00 |
| One Section | 200.00 |
| Two Sections | 238.00 |
| Certificate/License Application | 67.00 |
| License Renewal | 62.00 |
| Reciprocal Certificate/License Application*** | 192.00 |
| Reciprocal License Renewal | 62.00 |

**All fees subject to increase in 2002.*

***Add \$20.00 to all partial section sittings if first-time candidate in Massachusetts with conditional credit.*

****Total reciprocal cost is \$192, derived from \$67 licensure fee plus \$125 reciprocal/processing fee.*

MICHIGAN

General Qualifications. A CPA certificate shall be granted to a person who is of good moral character; meets the educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. An applicant must hold a baccalaureate degree with a concentration in accounting from an educational institution recognized by the Board. Twenty-four semester hours in accounting, including a course in auditing, and 24 semester hours of general business subjects are required for the CPA exam.

Experience Requirement. An applicant who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained two years of experience in a responsible audit position in public accounting, or the

equivalent of such experience in government. A candidate who holds an advanced degree in accounting or the equivalent from an educational institution recognized by the Board is considered to have the equivalent of one year of experience. A candidate who holds a graduate degree in accounting or the equivalent from an educational institution recognized by the Board, and who has two years of full-time college teaching experience above the elementary level, is considered to have the equivalent of one year of experience.

Conditioning. A candidate who successfully completes any two sections and receives a minimum grade of 50 on the other sections is granted credit for the sections passed. To maintain such conditioned status, an applicant is required to pass the remaining sections within the next six consecutive examination administrations.

Continuing Professional Education (CPE). A CPA who is engaged in public accounting must complete 40 hours of continuing professional education annually. At least eight hours shall be in the subjects of auditing and accounting and 2 hours must be in ethics. Biennially, an applicant must report continuing education earned, and the board will notify the practitioner of any deficiencies. An excess of continuing education credits for one year can be carried over toward the continuing education requirement of the next period with limitations.

A CPA entering or reentering public practice must complete 40 hours of continuing education (eight hours in accounting [auditing] within the year preceding the dated application).

Quality Review. The Board does not have the statutory authority to implement a quality review or positive enforcement program.

Temporary Practice. An applicant may obtain a temporary permit if certified properly outside the State for a one-year period.

Reciprocity. A reciprocal CPA license may be granted to an individual of another state who meets both of the following requirements: the individual must hold a valid unrevoked certificate as a certified public accountant, issued by or under the authority of another state or United States jurisdiction; and the original CPA certificate must be determined by the Board to have met the standards required for qualification in Michigan at the time of issuance. Additionally, the applicant must provide proof of having earned 40 hours of continuing education, of which at least eight hours must be in accounting/auditing, during the last 12 months prior to receipt of the application.

Foreign Accountants. A CPA certificate may be granted to an individual who meets both of the following requirements:

1. The individual must hold a valid unrevoked certificate as a certified public accountant, issued by or under the authority of a jurisdiction outside the United States, determined by the Board to be equivalent to the CPA certification requirements in Michigan; and
2. The individual must have passed an examination, approved by the Board, on topics specific to the practice of public accounting in the United States.

Fees

Examination..... \$199.00

| | |
|-----------------------------------|--------|
| Reexamination | |
| All Sections | 174.00 |
| One Section | 74.00 |
| Two Sections | 107.00 |
| Three Sections..... | 136.00 |
| Application Processing..... | 35.00 |
| Temporary Certificate..... | 15.00 |
| Biennial License..... | 50.00 |
| Biennial Registration Permit..... | 20.00 |

MINNESOTA

General Qualifications. A CPA certificate shall be granted to a person who has attained the age of 18 years; is of good moral character; meets the specified educational and experience requirements; passes the Uniform CPA Examination; and passes a written examination on professional ethics. Inactive status is permitted.

Educational Requirement. To sit for the examination, an applicant must hold a diploma as a graduate of an accredited high school, or have an equivalent education, and meet the specified experience requirement. Applicants who meet additional education requirements as specified below may sit for the examination without experience.

Experience Requirement. The experience requirement is as follows:

1. Graduation from an accredited high school and five years of experience to sit for the Uniform CPA Examination and six years of experience to be granted a license;
2. Completion of two or more years of study at an accredited college or university, or an equivalent education, and three years of experience to sit for the examination and five years of experience to be granted a license;
3. A baccalaureate from an accredited college or university, or an equivalent education, and one year of experience to sit for the examination and three years of experience to be granted a license;
4. A baccalaureate with a major in accounting from an accredited college or university, or an equivalent education, to sit for the examination, provided that such applicant has two years of experience before being granted a license; and
5. A master's degree with a major in accounting from an accredited college or university, or an equivalent education, to sit for the examination, provided that such applicant has one year of experience before being granted a license.

Two thousand eighty-eight hours of part-time experience is equivalent to one year of experience.

Experience is defined as including public accounting experience as a staff employee of a CPA or LPA, a CPA firm or LPA firm, or a corporation formed for the practice of public accounting; or as an auditor in the office of a legislative auditor or state auditor, or as an auditor or examiner with any other agency of government, which experience, in the opinion of the Board, is equally

comprehensive and diversified; or as a self-employed LPA or as a partner in a LPA firm; or in any combination of the foregoing capacities.

Conditioning. A candidate who successfully completes any two sections of the Uniform CPA Examination and receives no grade less than 50 on the sections failed may be reexamined only in those sections failed. Credit granted for sections of the examination previously completed remains valid during the next five consecutive examinations offered.

Candidates who fail three or more subjects with a score below 50 are not allowed to sit for the examination for one year and must show proof of further study in order to sit for subsequent examinations. All reexaminations must include every failed section.

Credit is granted to candidates who have successfully completed two or more sections of the Uniform CPA Examination in another state if such candidate would have satisfied the qualifications required in Minnesota when application was made in such other state.

Continuing Professional Education (CPE). All licensees engaged in public practice must complete 120 hours of continuing education during each three-year period preceding re-registration. A minimum of 20 hours must be reported each year. Computer, behavioral, managerial, and motivational courses are limited to 40 hours of CPE credit per three-year reporting cycle.

Quality Review. Every licensed practice unit (LPU) (i.e., corporation, partnership, LLC, LLP or sole proprietorship licensed to practice public accounting in Minnesota) shall undergo a quality review once every three years as a condition to renewal of its license. An on-site quality review is required for LPUs that perform audits. An off-site quality review is acceptable for LPUs that do reviews and compilations. An LPU is exempt from the quality review requirement if it annually represents to the Board that it does not engage in audits, reviews or compilations and that it does not intend to engage in such practices during the following year. The LPU shall select a report acceptance body that has been approved by the Board.

By June 30 of each year, each LPU that is scheduled to report that year shall submit to the Board a copy of the reviewer's report, including any letters of comments and response; a copy of the final letter of approval from the report acceptance body; and any agreements to correct deficiencies that have been entered into between the LPU and the report acceptance body. Failure to file the required materials by June 30 of its reporting year shall be cause for disciplinary action against the LPU's certificate and license.

Reciprocity. A reciprocal CPA license may be granted to a CPA of another state who meets the required educational and experience standards. An applicant for a reciprocal license must demonstrate, to the satisfaction of the Board, a need for a Minnesota license. An ethics examination is required of all applicants who have not previously taken an ethics examination in another state.

Foreign Accountants. A foreign accountant may not practice in Minnesota without a valid certificate and license. An individual who holds a degree or certificate of certified public accountant or chartered accountant, or the equivalent thereof, issued by a foreign government or recognized authority will not be eligible to have the examination waived unless he/she meets all the requirements set forth in the Minnesota rules and statutes for a CPA of another state.

In addition, a foreign accountant must demonstrate to the satisfaction of the Board a fluency of language and a familiarity with accounting, auditing, and business practice in the United States which will enable him/her to perform with the competence and insight of a person permitted to be called a CPA.

Canadian chartered accountants who successfully complete the IQEX must also meet the Board's experience requirement.

Other. The Board has authority to levy civil fines. The state makes license issuance or renewal dependent upon successfully meeting court-ordered child support payments.

Fees

| | |
|--|----------|
| Examination..... | \$212.00 |
| Reexamination | |
| Per Section..... | 53.00 |
| All Sections..... | 212.00 |
| Reciprocal License | 150.00 |
| Initial Registration (corporation, LLP)..... | 100.00 |
| Annual License | |
| Individuals (active)..... | 45.00 |
| Individuals (inactive) | 10.00 |
| Temporary | 50.00 |
| Partnership, Corporation, LLC, or LLP..... | 35.00 |

MISSISSIPPI

General Licensure Qualifications. An original CPA license shall be issued to a person who is a resident of Mississippi; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination. There is a CPA (retired) status; but not an inactive status.

Educational Requirement. An applicant must have a baccalaureate or higher degree from an accredited four-year college with a minimum 150 semester hours and an accounting concentration, including 48 semester upper-division/graduate-level hours in business and accounting with a minimum of 24 of the 48 hours in accounting (including a minimum of three semester hours each in financial accounting, taxation, auditing and management/cost accounting). Effective with the May 2002 examination, upper division/graduate level courses must include a minimum of 3 semester hours in government/not- for-profit accounting.

Experience Requirement. A minimum of one-year full-time employment under the supervision of a CPA. The experience must be meaningful with respect to qualifying the applicant for the practice of public accounting.

Conditioning. Candidates are required to pass two sections of the Uniform CPA Examination and have attained a grade of not less than 50 on any of the remaining sections to receive retained credit. Conditional credits may be retained for three years after the original conditional credit was given.

Continuing Professional Education (CPE). All CPAs except CPA (retired) must complete at least 40 hours of acceptable continuing education in each one-year compliance period with a minimum of 20 hours earned during the period ending on June 30. Excess hours, up to 60 hours, may be carried over to the next compliance period. A minimum of 20 percent of the annual requirement must be in accounting and auditing topics.

Peer Review. Each firm must undergo a peer review every three years and report to the Board. The Board has an oversight committee over the independent peer review program.

Temporary Practice. A CPA from another state may practice in Mississippi on a temporary basis if such practice is incident to the practitioner's regular practice out of state. "Temporary" is defined as less than 10 days during a year and "regular out-of-state practice" as not including engagements with a Mississippi-domiciled entity.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who has been in public practice as a CPA for four of the past 10 years, or who otherwise substantially meets the educational, examination, and experience requirements for obtaining an original Mississippi license, or where state is substantially equivalent.

Foreign Accountants. The jurisdiction makes no specific provision for foreign accountants.

Fees

| | |
|--|----------|
| Examination* | \$330.00 |
| Reexamination | |
| All Sections** | 305.00 |
| One Section | 95.00 |
| Two Sections | 165.00 |
| Three Sections..... | 235.00 |
| License (initial)..... | 130.00 |
| Reciprocal Certificate and License (initial) | 140.00 |
| Annual Registration | |
| Original..... | 80.00 |
| Reciprocal | 80.00 |

* \$70 per part, \$50 nonrefundable processing

** \$70 per part, \$25 nonrefundable processing

MISSOURI

General Qualifications. A CPA license shall be granted to a person who is a resident of, or has a place of business in, or is regularly employed in, Missouri; has attained the age of 21 years; is of good moral character; meets the specified educational requirements; passes the Uniform CPA Examination and a course in professional ethics and has one year of experience.

Educational Requirement. An applicant must hold a baccalaureate degree or higher conferred by an accredited college or university recognized by the Board, with a concentration in accounting or what the Board determines to be substantially equivalent. All first-time applicants, who apply to take the

examination on or after June 30, 1999, must meet the 150-hour education requirement, including the concentration or major in accounting, or the equivalent of a concentration of accounting.

Candidates whose applications for initial examination were postmarked on or after June 30, 1999, the concentration or major in accounting, or the equivalent of a concentration of accounting shall be 60 semester hours or 90 quarter hours of accounting and other related courses. At least 27 semester hours or forty quarter hours shall be accounting courses with one course in auditing and at least 18 semester hours or 27 quarter hours of accounting courses taken at the upper division level. Principles of accounting (or introductory accounting) courses will not be credited toward the required number of hours of accounting courses, but may be credited toward the other related courses. Upper division level courses shall mean courses taken beyond the elementary level. The remaining 33 semester hours or 50 quarter hours shall be in accounting or other areas of business administration such as business law, statistics, economics, finance, marketing, management, data processing and business communications. These courses shall be taken at an accredited college or university recognized by the Board.

Experience Requirement. Applicants must have one year of experience. Experience shall be verified by a licensee and shall include any type of service or advice involving the use of accounting, attest, review, compilation, management advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting or auditing.

The applicant has one year of experience consisting of full-time 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 2,000 hours of performance of services.

Any individual licensee who was initially licensed on or after August 28, 2001, and who is responsible for supervising attest services or signs or authorizes someone to sign attestation reports on behalf of a firm, shall have an additional year of experience, which includes attest services, consisting of full-time 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 2,000 hours of performance of services. The experience shall consist of either:

- (A) Practicing public accounting in a registered accounting firm; or
- (B) Practicing as an auditor, employed by a local, state, or federal government entity, devoted principally to the comprehensive application of generally accepted accounting principles or generally accepted government auditing standards to diversified field examinations.

Acceptable experience shall include employment in industry, government, academia or public practice. The board may look at such factors as the complexity and diversity of the work.

Conditioning. In order to receive credit, a candidate must pass two or more sections of the Uniform CPA Examination and receive a grade of 50 or more on the sections not passed at one sitting. Transfer of credit for sections passed in another state will be allowed if the candidate meets the requirements of Missouri for granting credit, provided the applicant was not a resident of, had no place of business in, or was not regularly employed in Missouri when the examination was passed in the other state. Condition expires unless the candidate passes the remaining sections in the next six examination administrations.

Continuing Professional Education (CPE). All CPAs licensed for at least three years are required to have completed 120 hours in the last three reporting years in order to renew their license to practice.

Quality Review. Firms performing attest, review or compilation services are required to have a peer review every three years as a condition of licensure. Firms performing less than three attest services are exempt from this requirement until January 1, 2008.

Temporary Practice. Out-of-state CPAs who have a Missouri client must be licensed. Such out-of-state accountants may practice temporarily in Missouri on professional business incident to their regular practice for clients outside Missouri. The phrase “temporarily practicing in this state on professional business incident to regular practice outside this state,” as used in section 326.012(1) RSMo, means that practice which is a continuation or extension of an engagement for a client located outside Missouri, which engagement began outside Missouri and extends into Missouri through common ownership, existence of a subsidiary, assets or other operations located within Missouri.

Reciprocity. A reciprocal CPA license may be issued to a CPA of another state who meets the general qualifications required of Missouri candidates.

Foreign Accountants. Foreign accountants may practice temporarily in Missouri on professional business incident to their regular practice in another country. Foreign accountants whose credential is equivalent to Missouri’s and whose home country grants reciprocity to U.S. CPAs who pass IQEX may be granted Missouri certificates.

Fees

| | |
|--|----------|
| Examination | |
| All Sections | \$280.00 |
| Per Section..... | 70.00 |
| Reexamination | |
| All Sections | 280.00 |
| Per Section..... | 70.00 |
| Reciprocity | 240.00 |
| Issuance of Wall Hanging | 25.00 |
| Firm Permits | |
| Professional Corporation | 90.00 |
| Limited Liability Company..... | 90.00 |
| Partnership..... | 90.00 |
| Sole Proprietorship..... | 90.00 |
| Individual Permit | |
| Initial..... | 50.00 |
| Renewal | 50.00 |
| Delinquent Fees | |
| Firms Practicing Public Accounting in the State (sole proprietorships, LLCs, partnerships, PCs) (per month) | 25.00 |
| All Other CPAs..... | 100.00 |

MONTANA

General Qualifications. A CPA certificate shall be issued to a person who is of good moral character; meets the specified educational requirements; passes the Uniform CPA Examination; and passes a professional ethics examination. An initial permit to practice will be granted upon meeting the experience requirements. Certificate or license holders who are fully retired from active employment will be exempt from paying annual renewal fees upon submitting a retired status request form to the Board and receiving approval.

Educational Requirement. The educational requirement for the CPA certificate is graduation from a college or university accredited to offer a baccalaureate degree, with a concentration in accounting and at least 150 semester hours of education. Also, at least 24 semester hours of upper division or graduate level accounting courses, including at least one course in financial accounting, auditing, taxation and management accounting along with 24 semester hours in business-related courses, are required for the initial application for the examination. The education requirement is waived for licensure transfer applicants who have five years of experience in the last ten 10 years.

Experience Requirement. No experience is required for a certificate. Certificate holders must obtain a permit before they can engage in the practice of public accounting. An applicant who meets the general qualifications and the educational requirement will be granted an annual permit to practice public accounting in Montana upon obtaining one year of experience with at least 500 hours of attest-oriented experience, or two years of private, governmental, or public accounting work acceptable to the Board.

Conditioning. A candidate who passes two or more sections of the examination may be reexamined on the remaining sections for six consecutive examination administrations following the examination in which a condition was granted, provided that the applicant has written all sections of the examination at one sitting and attained a minimum grade of 50 on each of those sections in which credit has not been retained.

Continuing Professional Education (CPE). Each applicant for renewal of a permit to practice public accounting must complete 120 hours of acceptable continuing education in the three-year period ending on June 30 immediately preceding the license year, which runs from January 1 through December 31. At least 24 hours of the aforementioned 120 hours of acceptable continuing education credit must consist of subjects related to the reporting on financial statements, and at least two hours must focus on Board professional conduct rules.

Peer Review. The Board is authorized to provide for the monitoring of the profession of public accounting and to maintain the quality of the accounting profession. Rules were adopted in 1986 to implement the Profession Monitoring Program (PMP). Practice units that issue reports on financial statements are required to submit their highest level of report issued during the period of time prescribed. Practice units that have undergone peer review within the past three years must file a copy of the report, any comments and response to comments, and acceptance letter by the administering entity. The Board may also exempt a firm at its own discretion.

Temporary Practice. Not allowed.

Transfer of Licensure. A CPA certificate may be issued to a CPA of another state who meets the general, educational, and experience (permit) qualifications required of Montana candidates and who holds a similar current certificate in another jurisdiction.

Foreign Accountants. A foreign accountant who holds a certificate, degree, or license in a foreign country may obtain a CPA certificate and permit to practice by meeting the educational and experience requirements outlined above and passing the Uniform CPA Examination and an open book AICPA ethics course. The Board may grant a CPA certificate and permit to practice to a chartered accountant who passes a uniform qualifying examination, fulfills other state requirements, and completes 120 hours of acceptable continuing professional education.

Other. The Board may issue an order for payment of a fine not to exceed \$1,000.00 per incident. Fines must be deposited in the state general fund. The Board may take action to deny license issuance or renewal based on an order issued by the Montana State Department of Social and Rehabilitation Services.

Fees

| | |
|--|----------|
| Examination | \$225.00 |
| Reexamination | |
| Per Section..... | 75.00 |
| All Sections | 200.00 |
| Examination Proctor Fee | 100.00 |
| Licensure Transfer or Transfer of Grades..... | 100.00 |
| Annual CPA Permit | 90.00 |
| Annual Certificate | 45.00 |
| PMP Reviews | |
| Audits | 450.00 |
| Reviews and Compilations with Disclosures..... | 225.00 |
| Compilations without Disclosures and SSARS No. 8 Management Use Only Statements | 115.00 |

NEBRASKA

General Qualifications. A CPA certificate may be issued to any person who is a resident of, or has a place of business in, or is regularly employed in, Nebraska; has satisfied the educational requirements; and has passed the Uniform CPA Examination. A special examination in professional ethics is required of all applicants for a CPA certificate. CPA certificate holders with the appropriate experience wishing to maintain their certificate but not an active permit to practice may register as inactive. The Board also allows inactive/retired status to a licensee who is at least 60 years of age and not practicing public accounting.

Educational Requirement. The educational requirement for the CPA certificate is graduation from a college or university of recognized standing, including 150 hours of education, which must be verified before a candidate can first sit for the examination. Specifications for the post-secondary education program include 30 semester hours in accounting beyond principles of accounting, 36 semester hours in general business, 60 semester hours in general education, and 24 semester hours of electives.

Experience Requirement. No experience is required for the CPA certificate. However, a permit to practice as a CPA will not be issued to the holder of a certificate until such person has completed—

1. Two years of public accounting experience;
2. Three years of auditing experience in the office of the Nebraska Auditor of Public Accounts or in the Nebraska Department of Revenue; or
3. Three and one-half years of field experience as a special agent or revenue agent with the Internal Revenue Service.

The two years of public accounting experience requirement has been designated by the Board as representing 4,000 hours in a period of not less than two years in a licensed, registered CPA firm, under the direct supervision of a licensed CPA. A certification of experience must be completed by the applicant and the employing CPA/CPA firm.

Conditioning. A candidate who passes two sections of the examination is granted credit for the sections passed, provided a minimum grade of 50 is achieved on all other sections on the same examination. The candidate has the next succeeding five examination administrations in which to pass all remaining sections.

Continuing Professional Education (CPE). A CPA with an active permit to practice must complete 80 hours of acceptable continuing education within the two full calendar years immediately preceding renewal of a permit to practice. Nonresident CPAs with active permits to practice are required to meet the continuing education requirements.

CPE credit will be given for whole hours only, with a minimum of 50 minutes constituting one hour. The overriding consideration in determining whether a specific program qualifies is that it shall be a program of learning directly related to the practice of public accountancy or to information or skills reasonably calculated to be utilized by a participant in the practice of public accountancy. Courses should contribute to professional development and technical competence of a permit holder. Pre-approval of courses by the Board is encouraged but not required. Licensees are restricted to a maximum of 50 percent in self-study programs and 50 percent in instruction and presentation of courses.

Quality Review. The Board has a Quality Enhancement Program (QEP), which involves review of audits, reviews, and compilation reports issued by practice units as a condition of licensure. The program provides for report review on a three-year cycle. The Board has the additional authority to require work paper review for those practice units that issue substandard reports.

Reciprocity. A reciprocal CPA certificate may be issued to the holder of a CPA certificate in good standing in another state provided the following qualifications are met:

1. Residence or a place of business or regularly employed in Nebraska;
2. Verification of grades and successful completion of the Uniform CPA Examination from the state of original issuance;

3. If CPA Exam was successfully completed prior to January 1, 1998, applicant must have a baccalaureate degree or higher from an accredited institution(s). If CPA Exam is initially sat for after January 1, 1998, then the applicant must also show proof of completion of a minimum of 150 semester hours or 225 quarter hours of post-secondary academic credit in subjects in accordance with the Rules and Regulations;
4. Verification that the original CPA certificate or other qualifying designation is still in good standing; and
5. Completion of the AICPA's Professional Ethics self-study examination or other qualifying examination utilized by the Board.

Number 3 above must be verified by an official transcript(s) sent directly from the institution(s). Numbers 2 and 4 must be verified by an "Authorization for Interstate Exchange of Examination and Licensure Information" form. Documentation of the successful completion of the AICPA Ethics exam must be sent from the AICPA or other qualified organization, or verified on the "Authorization for Interstate Exchange of Examination and Licensure Information" form.

An active permit to practice may be granted to the holder of a reciprocal certificate if the applicant meets the Nebraska experience requirement or has had, within the 10 years immediately preceding application, at least five years experience outside Nebraska in the practice of public accountancy as a sole proprietor or as a staff accountant.

Foreign Accountants. An accountant who holds a certificate, degree, or license in a foreign country constituting a recognized qualification for the practice of public accounting in such country may be registered with the Board. The Board may permit the registration of a foreign accountant with the aforementioned qualifications, provided that such person uses only the title under which he/she is generally known in his/her own country, followed by the name of that country. A reciprocal CPA certificate may be issued to a foreign accountant, with the aforementioned qualifications, if such accountant also meets the general qualifications required of Nebraska permit holders and specific requirements of international applicants.

Other. The Board has authority to impose a civil penalty not to exceed \$10,000.

Fees

| | |
|--|----------|
| Examination | \$200.00 |
| Reexamination | |
| Proctoring Fee..... | 100.00 |
| One Section | 50.00 |
| Two Sections | 100.00 |
| All Sections | 200.00 |
| Reciprocal Certificate or Grade Transfer | 200.00 |
| Annual Firm Permit | 100.00 |
| Biennial Permit | 200.00 |
| Biennial Inactive Registration..... | 80.00 |

NEVADA

General Qualifications. A CPA certificate shall be granted to any person who is of fiscal integrity and is without any history of acts involving dishonesty or moral turpitude; meets the specified educational and experience requirements; and passes the Uniform CPA Examination and a special examination in professional ethics.

Educational Requirement. The educational requirement for a CPA certificate is a Bachelor of Arts or a Bachelor of Science degree from a college or university recognized by the Board, with a major in accounting, or what the Board determines to be substantially the equivalent of a major in accounting; or with a non-accounting major, supplemented by what the Board determines to be substantially the equivalent of an accounting major, including related courses in other areas of business administration. Effective January 1, 2001, the requirement is 150 hours of education including a baccalaureate degree.

Experience Requirement. The experience requirement for a candidate who has satisfied the above educational requirement is two years of public accounting experience, which includes 1,000 hours of experience in the attest function, of which at least 700 hours must be in the various parts of the audit process. Nevada law includes review and compilation as part of the attest function. Candidates with less than 1,000 hours but at least 600 hours of attest experience (of which 420 hours must be in auditing) may qualify by completing specified continuing education courses. Experience in governmental accounting or auditing may be acceptable if, in the opinion of the Board, it is substantially equivalent to the required public accounting experience, and if the candidate successfully completes continuing education courses specified by the Board for employees of the agency(ies) by whom he/she is employed. Experience in private business (other than in the practice of public accounting or as a member of a qualified internal audit department) does not qualify.

Conditioning. A candidate who passes two or more sections of the examination at any examination need not be reexamined in those sections successfully passed within the period of the next six consecutive examination administrations. A minimum grade of 50 is required on all subjects not passed.

Credit for all or part of the examination passed in another state is granted, provided that the procedure for retaining credit complies with the standards set forth above.

Continuing Professional Education (CPE). Licensees are required to complete 80 hours of continuing education in each two-year period preceding registration. A minimum of 20 hours must be completed during each calendar year only when an overage was provided in the prior year.

Quality Review. All public practice licenses are subject to a practice enhancement program adopted under the authority of the Board. This program requires the practitioner to submit reports on a three-year cycle so that one-third of all public practice practitioners will submit reports in a given year.

The reports submitted for review by the Board include an audit, review, and compilation, along with the related financial statements and disclosures which have been issued for a client in the previous 12 months. The reports must be submitted on or before May 1 of the cycle year. The Board may exempt practitioners who have participated in a practice monitoring program acceptable to the Board.

Temporary Practice. An out-of-state accounting firm may temporarily practice in Nevada by obtaining a temporary permit that is issued for the period of a specific engagement (not to exceed six months). Permits are issued to the firm. The proprietor, partner, or shareholder responsible for the engagement must meet all current Nevada requirements for licensing.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications and the moral character, education, experience, and examination requirements.

Fees

| | |
|---|----------|
| Examination..... | \$250.00 |
| Reexamination | |
| All Sections..... | 250.00 |
| Per Section..... | 65.00 |
| CPA Certificate Issuance..... | 160.00 |
| Reciprocal Certificate..... | 160.00 |
| Temporary Permit for Nonresident | 160.00 |
| (plus \$25.00 per person present in Nevada during the engagement) | |
| Annual Permit to Practice* | 160.00 |

* *Determined each year but not to exceed \$160.00*

NEW HAMPSHIRE

General Qualifications. A CPA certificate shall be granted to a person who is of good professional character; has passed the Uniform CPA Examination; and has satisfied the specified educational and experience requirements.

Educational Requirement. An individual must have a four-year college degree or equivalent and have successfully completed 24 semester hours of business-related courses, which shall include at least 12 semester hours of accounting.

Experience Requirement. A candidate who has met the general qualifications, the educational requirement, and the examination requirement may be issued a CPA certificate upon completion of two years experience in public and/or governmental accounting acceptable to the Board. One year of experience is required of a candidate with a master's degree in business administration, accounting, taxation or finance.

Conditioning. A candidate must sit for all sections initially and must pass two sections and maintain a grade of 50. In subsequent sittings, a candidate must sit for all sections not previously passed and achieve a minimum grade of 50 for all sections not passed.

Continuing Professional Education (CPE). All applicants for renewal of a permit to practice must complete 120 hours of acceptable continuing education in the three-year period preceding renewal. Excess credits, up to 60, may be carried over to the next succeeding triennial period only. A minimum of 20 new hours is required by June 30 of every year. A minimum of four hours of ethics must be earned in each three-year renewal period.

Quality Review. The Board shall require, as a condition to renewal of permits, that applicants undergo a quality review who perform the attest function as defined in the statutes.

Temporary Practice. A CPA of another state may practice in New Hampshire after acquiring a foreign accountant practice permit. This is required for all engagements however incidental.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who meets the qualifications, experience and educational requirements for a New Hampshire certificate; or who demonstrates four years of experience in public accountancy within the previous 10 years.

Foreign Accountants. The Board is using IQEX and has accepted the reciprocity principles between Australia, Canada and the United States. The Board has provisions in place to accept candidates from other countries.

*Fees**

| | |
|--|----------|
| Examination..... | \$225.00 |
| Reexamination | |
| All Sections..... | 200.00 |
| One Section..... | 80.00 |
| Two Sections..... | 100.00 |
| Three Sections..... | 150.00 |
| Reciprocal Certificate..... | 200.00 |
| Biennial Permit..... | 100.00 |
| Review of Continuing Professional Education..... | 50.00 |

* *These fees are currently under revision and fees for all of the above are expected to increase with an implementation date of February 2, 2002. Please check the Board's Web site for details.*

NEW JERSEY

General Qualifications. A CPA certificate shall be issued to a person who is at least 18 years of age; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination. Inactive status is permitted. To become inactive, a licensee must submit \$45.00 for the biennial registration; no CPE credits are required. An inactive licensee cannot hold him/herself out as a CPA in the state. To reactivate, a licensee must contact the Board requesting activation and submit the required CPE credits plus \$90.00, a reinstatement fee of \$150.00 is due for licensees who lapse and then reinstate.

Educational Requirement. Until June 30, 2000, the educational requirement for a New Jersey CPA certificate is a baccalaureate degree, or its equivalent, with 60 semester hours in academic subjects and 60 semester hours in professional courses including the following: 24 semester hour credits in accounting; six semester hour credits in American business law; six semester hour credits in finance; six semester hour credits in economics; and 18 semester hour credits in related business subjects. Effective July 1, 2000, applicants for the CPA certificate must meet the 150 hour education requirement. Course requirements are set forth in the Board Regulations.

Experience Requirement. A candidate who has met the general qualifications, the educational requirement, and the examination requirement may be issued a CPA certificate upon meeting the following experience requirement: One year of experience in the practice of public accountancy, or its equivalent, under the direction of a licensee meeting requirements prescribed by the Board. The experience must include evidence of intensive and diversified experience in auditing or accounting, as determined by regulation of the Board. An applicant for licensure as a certified public accountant who, prior to the effective date of the Accountancy Act of 1997 (April 8, 1998), has acquired not less than four years of experience, not under the supervision of a CPA deemed acceptable to the Board in government, industry or education shall be exempt from the experience requirements cited above.

Part-time experience will be considered equivalent to full-time experience if it is acquired within four consecutive years and in no less than the same amount of hours required for full-time experience. Twenty-five percent of full- or part-time experience must be obtained in audit, review and compilation.

Conditioning. A candidate who passes two or more sections of the Uniform CPA Examination may receive credit for those sections passed during the next 10 examination administrations (five years). In order to condition those parts he/she did pass, a candidate needs to obtain an average score of 50 percent on those portions of the examination he/she did not pass and a grade of 75 percent on those he/she did pass.

Continuing Professional Education (CPE). As of January 1, 2000 all licensees are required to have evidence of completion of 120 CPE credits for each three-year period. Licensees in public accounting must have 24 of those hours in auditing or accounting.

Quality Review. The Board will randomly review all practice units in the State: sole proprietors, partnerships, and professional corporations, including all satellite offices of large firms, unless they submit evidence of successful completion of a recognized quality review program. The Board conducts quality reviews on a three-year cycle of all firms not in a quality review program and that are not single audit (yellow book) audits.

Temporary Practice. The Board does not permit temporary practice. The Board does permit occasional audits in the state by licensees of other states. As long as a licensee of another state does not open a practice in New Jersey, the out-of-state licensee may conduct business in New Jersey and issue the audit report from his/her home state.

Reciprocity Endorsement. A reciprocal CPA certificate may be issued to a CPA by endorsement of another state that has educational and experience requirements substantially equivalent to those required of New Jersey candidates. The Board does have reciprocity agreements with 46 of the 54 jurisdictions as substantially equivalent for reciprocity/endorsement. Those states not covered are handled on a case-by-case basis.

Foreign Accountants. The Board adheres to the tenets of the IQEX and will accept the reciprocity agreements between the United States and Canada. Candidates from other foreign countries must adhere to the requirements in place for domestic candidates. The Board has no agreements with any foreign countries, preferring to allow the International Qualifications Appraisal Board to negotiate agreements with foreign countries.

Other. The Board has the authority to levy fines up to \$10,000.00 per offense pursuant to provisions of the Uniform Enforcement Act. The Board does not require that court-ordered child support payments be met before re-licensure. Failure to pay court-ordered child support or failure to pay higher education student loans may be grounds for suspension.

Fees

| | |
|--|----------|
| Application | \$ 75.00 |
| Examination | 370.00 |
| Reexamination | |
| All Subjects | 265.00 |
| One Section | 115.00 |
| Two Subjects | 185.00 |
| Examination (registered municipal accountants)..... | 225.00 |
| Reexamination (registered municipal accountants) | 175.00 |
| Endorsement as CPA..... | 175.00 |

License

| | |
|---|--------|
| Initial (CPAs, RMAs, partnerships, PCs, LLCs, LLPs)..... | 90.00 |
| During First Year of Biennial Registration | 90.00 |
| During Second Year of Biennial Registration | 60.00 |
| During Third Year of Biennial Registration | 30.00 |
| Triennial Registration (CPAs, PAs, RMAs, partnerships, PCs, LLC, LLPs)..... | 90.00 |
| Reinstatement of License | 150.00 |
| Late Renewal Fee | 50.00 |
| Triennial Renewal (retired or inactive licensees) | 45.00 |
| Applications by CPE Sponsors | 100.00 |

NEW MEXICO

General Qualifications. A CPA certificate shall be granted to any person for the practice of public accountancy who has reached 18 years of age; is of good moral character; meets the specified educational requirements; has passed the Uniform CPA Examination and a special examination in professional ethics; and meets the experience requirement.

Educational Requirement. In most cases, to take the Uniform CPA Examination in New Mexico, a candidate must have a baccalaureate degree from a college or university recognized by the New Mexico State Board of Accountancy with 30 credit hours of accounting.

Experience Requirement. New Mexico requires at least one year of experience. This experience shall be under the direct supervision of an active licensed CPA and include experience in providing service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills. The experience is acceptable if it was gained through employment in government, industry, academia or public practice.

Conditioning. Candidates receive conditional credit if they pass two or more sections of the examination at one sitting. Any section failed must be passed within three years (six consecutive sittings) of conditioning or the entire examination must be taken over.

Continuing Professional Education (CPE). Each person holding an active CPA certificate/license issued by the board shall show completion of no less than 120 hours of continuing professional education complying with these rules during the 3 calendar years preceding the first day of the certificate/license holder's CPA birth month, with a minimum of 20 hours completed per year.

Quality Review. Peer reviews are required for firms performing attest work, effective July 1998.

Temporary Practice. An out-of-state accountant may temporarily practice in New Mexico on professional business upon filing the proper application for reciprocity with the Board office. However, temporary authority to practice shall not prevent the Board from refusing, after complying with the provisions of the Uniform Licensing Act, to issue a certificate or permit if the applicant otherwise fails to qualify for a certificate under the New Mexico Public Accountancy Act.

Reciprocity. A reciprocal CPA certificate may be granted to a CPA of another state on the basis of substantial equivalency or an applicant who has held a valid permit or license to practice and has practiced public accounting for a period of not less than two years shall be deemed to have met the requirements and standards equal to those of New Mexico. All applicants for reciprocal CPA certificates must pass, or must have previously passed, an ethics examination. Applicants must maintain their certificate and/or permit from the licensing state until approved by the New Mexico Board.

Foreign Accountants. The board accepts and recognizes the International Qualifications Appraisal Board and the International Uniform CPA Qualification Examination (IQEX) as basis for reciprocity considerations for foreign accountants.

Other. The Board has the authority to levy civil fines. This authority is supported by the Uniform Licensing Act and the New Mexico Public Accountancy Act. The Board makes license renewal dependent upon successfully meeting court-ordered child support payments.

Fees

| | |
|---|----------|
| Examination..... | \$225.00 |
| Reexamination | 175.00 |
| Initial Certificate | 150.00 |
| Permit..... | 45.00 |
| Initial Reciprocal Certificate | 150.00 |
| (an additional wall certificate is \$25.00) | |
| Examination of Professional Ethics..... | 95.00 |

NEW YORK

General Qualifications. A CPA certificate shall be granted to any person who is at least 21 years of age; is of good moral character; passes the Uniform CPA Examination; and meets the specified educational and experience requirements.

Educational Requirement. An applicant for licensure must have a degree from an institution of higher education after having satisfactorily completed a curriculum in accountancy, or the equivalent thereof, as determined by the Department. A candidate expecting to meet the educational requirements within 60 days of the written examination may conditionally qualify as eligible to sit for

the Uniform CPA Examination. Fifteen years of acceptable full-time public accounting experience may be substituted for the educational requirement. Effective August 1, 2004, to have a registered accounting program in New York, the program must encompass the 150-hour curriculum. Effective August 1, 2009, in order to sit for the CPA exam, a candidate must have taken the 150-hour curriculum.

Experience Requirement. No experience is required of applicants to sit for the examination. However, two years of diversified experience involving the application of generally accepted accounting principles (GAAP) and the application of generally accepted auditing standards (GAAS) in the practice of public accountancy, or the equivalent, under the direct supervision of a U.S. CPA or a New York public accountant is required before a CPA certificate will be issued. An applicant who has completed advanced study in a graduate curriculum in accountancy acceptable to the Department or who has completed the 150-hour curriculum may be issued a CPA certificate after completing one year of the aforementioned experience. Part-time experience may be considered if it is concentrated, continuous and diversified.

Conditioning. Credit for the Uniform CPA Examination shall be allowed for any two or more sections passed at the same examination. Any remaining sections may be passed alone. All sections must be passed within a three-year window.

Continuing Professional Education (CPE). All licensees engaged in the practice of public accountancy within the State are required to complete each year ending August 31 either a minimum of 40 contact hours of acceptable formal continuing education in recognized areas of study, or 24 contact hours of acceptable formal continuing education concentrated in any one of the following three subject areas: accounting, auditing, or taxation. For each triennial registration period, beginning on or after September 1, 2001, practitioners must complete as part of the contact hour requirement at least four contact hours in professional ethics. Licensees re-entering public practice must document 24 hours of continuing education credit earned in the 12-month period prior to returning to public practice and complete a prorated amount of CPE thereafter through the end of the licensee's registration period. A mandatory continuing education fee of \$35.00 will be collected from practicing licensees each triennial registration period. All licensees must declare their practice status at the beginning of the triennial registration period and with each subsequent change in practice status.

Quality Review. There is currently no provision under New York State law that addresses the issue of quality review or positive enforcement.

Temporary Practice. An out-of-state accountant may perform services in New York which are incidental to such person's practice outside of the State.

Reciprocity. A New York State CPA certificate will be issued to a CPA of another state who has passed an examination acceptable to the New York State Board; has met all of the academic requirements for certification in New York; has attained the required number of years of experience of the type required of candidates for an original New York CPA certificate; and submits the required evidence that the CPA is in good standing with all jurisdictions in which the applicant has held a CPA certificate.

Foreign Accountants. A foreign accountant may perform services within New York State which are incidental to such accountant's practice outside the State. A limited two-year permit may be issued

to an applicant of good moral character who is the holder of a certificate, license, or degree in a foreign country constituting a recognized qualification of the practice of public accounting. Such foreign accountant must have qualifications satisfactory to the Board; must reside, or have a place for the regular transaction of business, in the State; and shall hold such certificate, license, or degree from a foreign country that grants equal recognition to New York State CPAs. The holder of a permit may use only the title or designation under which he/she is generally known in his/her own country, followed by the name of that country.

Fees

| | |
|---|-----------|
| Examination (initial) | |
| All Sections | \$ 259.00 |
| Two Sections | 180.00 |
| Three Sections | 243.00 |
| Transfer Applicants | |
| One Section | 118.00 |
| Two Sections | 235.00 |
| Reexamination | |
| All Sections | 250.00 |
| One Section | 63.00 |
| Two Sections | 125.00 |
| Three Sections | 188.00 |
| Licensure (including first registration) | 345.00 |
| Certification of Licensure or Grades | 20.00 |
| Professional Corporation | |
| Certificate of Authority | 90.00 |
| Certified Copy | 20.00 |
| Triennial Statement | 105.00 |
| Partnership | |
| Initial Registration | 50.00 |
| Triennial Registration | 50.00 |
| Professional Limited Liability Company (per member) | 10.00 |
| Individual Registration (triennial) | 210.00 |
| Continuing Professional Education (triennial) | 35.00 |

NORTH CAROLINA

General Qualifications. An original certificate shall be issued to any person who is, or declares an intention to become, a citizen of the United States or is a resident alien; is 18 years of age; is of good moral character; meets the specified educational and experience requirements; and passes all sections of the Uniform CPA Examination. Any certificate holder who does not need his/her certificate may choose to be on inactive status.

Educational Requirement. The educational requirement to sit for the Uniform CPA Examination is a bachelor's degree in any subject that includes or is supplemented by a concentration in accounting, 30 semester hours in accounting, or the completion of special examinations in lieu of education requirements. An applicant for the Uniform CPA Examination who does not hold a bachelor's degree with a concentration in accounting must complete the necessary experience requirement

prior to application for examination. The 150-hour education requirement became effective January 1, 2001 for licensing, not to sit for the Uniform CPA Examination.

Experience Requirement. A CPA certificate will not be issued to an applicant until the experience requirement has been completed. The experience requirement is one year of experience in the public practice of accounting or field of accounting under the direct supervision of a licensed CPA; or four years experience in the field of accounting, teaching accounting in an accredited college or university, or self-employed in accounting. Any work of less than 30 hours per week is considered part-time and must be the performance of accounting services only.

Conditioning. A candidate who passes any two sections of the Uniform CPA Examination is granted conditional credit for such sections for a period of not more than the six succeeding examinations offered by the Board. To receive conditional credit for any section, a candidate must sit for and make a grade of at least 75 on all passed sections and a minimum of 50 on those sections not passed. Credit may be granted for sections of the Uniform CPA Examination passed in another state.

Continuing Professional Education (CPE). A CPA must complete 40 hours of acceptable continuing education annually by December 31 of the year preceding the July 1 renewal date as a condition precedent to renewal of the certificate. Up to 20 excess hours may be carried forward to the following year. Interactive self-study is allowed and is counted one hour of CPE credit equals one hour of average completion time. Non-interactive self-study is based on one hour of CPE credit equals two hours of average completion time. CPAs may not claim credit for self-study courses if the material studied was not originally intended to be part of a CPE course. CPE providers are not required to register to offer CPE in North Carolina.

Quality Review. North Carolina has a State Quality Review (SQR) program. The program requires all practice units, during a three-year cycle, to submit an audit, review, and compilation and agreed-upon procedure for a desk review if these services have been performed. Firms participating in the Peer Review Program of the AICPA Division for CPA Firms SEC Practice Section, AICPA Division for CPA Firms Private Companies Practice Section, and the AICPA Peer Review Program shall be deemed in compliance with the SQR program.

Temporary Practice. A CPA without a North Carolina certificate wishing to perform an engagement in North Carolina must apply for a reciprocal certificate. A CPA can request a temporary certificate for an engagement prior to the issuance of the reciprocal certificate. All CPAs who will be assigned to an engagement must also have reciprocal certificates. Non-resident CPAs may apply for reciprocity on a special form. Foreign Limited Liability Partnerships, Professional Corporations or Professional Limited Liability Companies that offer to perform service or perform services for a North Carolina client must be domesticated in North Carolina to do so.

Reciprocity. A reciprocal CPA certificate may be issued to a properly licensed CPA. Reciprocity will be provided only to CPAs from jurisdictions that grant similar privileges to North Carolina CPAs and whose educational and experience requirements are substantially the same as those in effect in North Carolina. North Carolina uses the four-in-10 and the 10-in-12 rules to consider reciprocal applicants requirements that are substantially equivalent. North Carolina and South Carolina have established mutual findings of substantial equivalence which allows for barrier-free reciprocity between original certificate holders of each state.

Foreign Accountants. A foreign accountant must meet all requirements for certification in effect at the time of application. North Carolina and the Institutes of Chartered Accountants of Ontario, Manitoba, New Brunswick, British Columbia and Nova Scotia have established mutual findings of substantial equivalence, which allows for licensure between the jurisdictions.

Other. The Board has authority to levy civil fines pursuant to NCGS 93-12(9). North Carolina General Statutes require that the Board revoke the certificate of a CPA who is willfully delinquent in child support payments.

Fees

| | |
|---|----------|
| Examination | |
| All Sections | \$250.00 |
| Fewer than all Sections | 250.00 |
| Transfer of Uniform CPA Exam Credits | 75.00 |
| Initial Certificate | 75.00 |
| Reciprocal Certificate..... | 75.00 |
| Annual Certificate Renewal | 50.00 |
| Professional Association and PLLC Registration..... | 50.00 |
| Annual Renewal..... | 25.00 |
| Registration (partnership and LLP) | |
| Office in N.C. only..... | -0- |
| Office in N.C. and other state(s)/per partner | 10.00 |
| Individual Practitioner..... | -0- |

NORTH DAKOTA

General Qualifications. The Board shall grant a CPA certificate to any person of good moral character, who has passed the Uniform CPA Examination, completed a special course in professional ethics, meets the state education and experience requirements, and any other pertinent requirements.

Educational Requirement. The educational requirement for obtaining a CPA certificate is:

(a) through December 31, 1999, a baccalaureate degree or equivalent from a college or university acceptable to the board, and an accounting concentration⁽ⁱ⁾ or equivalent, or four years of public accounting experience on one's own account or in the office of a public accountant in active practice, or in an accounting or auditing position with the government of the United States or a state, or

(b) After December 31, 1999, at least 150 semester hours of college education including a baccalaureate or higher degree or their equivalent conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration⁽ⁱⁱ⁾ or equivalent. An individual who on December 31, 1999 meets the requirements of (a) may obtain a certificate under those requirements (including concentration⁽ⁱ⁾) if the individual passes the examination in accordance with board rules before December 31, 2004.

⁽ⁱ⁾ Through 12/31/99, 30 semester credits or equivalent of accounting and business law education.

⁽ⁱⁱ⁾ After 12/31/99, 24 semester credits or equivalent of accounting education, plus 24 credits of other business courses.

The board may permit a candidate to take the examination if the board is satisfied that the candidate will complete the educational requirements of this section within six months after the candidate's application to take the examination.

Experience Requirement. The experience required for initial certification after December 31, 2000, must consist of at least two thousand hours gained with four or fewer calendar years, and must be verified to the satisfaction of the board. The majority of the experience must consist of providing some service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. Candidates may complete the required examinations before completing any of the experience required for initial certification.

Conditioning. A grade of 75 percent is required in each subject to constitute a passing grade. If an applicant passes two or more but not all sections, they will be given credit for the passed sections without the need to reexamine in those sections, if all sections were taken at that sitting, and at least 50 percent was attained on each failed section. This requirement does not apply to an applicant who passes three sections at a given sitting. The applicant must pass the remaining sections of the examination with the following six consecutive exams. At each subsequent sitting, the candidate must write all sections not yet passed. To receive credit for additional sections, a minimum grade of 50 percent is required on failed sections. The board has some flexibility in situations beyond the applicant's control.

Continuing Professional Education (CPE). CPE reports are due from all licensees, except retired status. At the end of each calendar year each licensee practicing public accountancy or providing management or financial advisory, consulting, bookkeeping, or tax services, for a client, or an employer's client, while holding out as a licensee, must have completed 120 hours of acceptable CPE in the immediate preceding three reporting periods and a minimum of 20 hours each year. All other accountants who in any way hold out as a CPA or LPA in the state, except retired status, and those who include the term "inactive" whenever using the CPA or LPA title or abbreviation, must have completed 60 hours of CPE, with a minimum of 16 hours each year.

Quality Review. Sample compilation reports are to be submitted for each issuing office. A firm can instead submit peer review documents from review. Peer review is required of firms who perform audits or reviews services, in accordance with the AICPA standards.

Temporary Practice. The board may allow the temporary practice of public accounting if the CPA or LPA has acquired at least sixty hours of approved continuing education within the preceding three years and agrees in writing to complete, within one year of commencing public practice, the remaining continuing education hours necessary to total one hundred twenty hours. If the remaining continuing education hours are not completed within the one-year, the CPA or LPA must immediately cease practicing public accounting.

Reciprocity. CPAs who hold a certificate from another state may obtain a reciprocal CPA certificate, provided their state extends similar reciprocity to North Dakota CPAs. An applicant for a reciprocal certificate must have passed the examination with grades that would have been passing grades in North Dakota at the time, must meet all requirements for a certificate (at the time of application or at the time of issuance of the other state certificate), and pay the applicable fees. There is also provision for obtaining a ND certificate without meeting all these requirements, if the applicant (or their state, which issued their certificate) has attained substantial equivalency.

Substantial Equivalency. An individual whose principal place of business is not in this state shall have all the privileges of licensees in this state without the need to obtain a certificate or if they hold a valid certificate as a CPA from any state that has attained substantial equivalency, or if the individual's CPA qualifications are deemed to meet substantial equivalency. Individuals intending to enter the state under this provision shall submit the applicable application and fees prior to entry.

Foreign Accountants. The board shall issue a certificate to a holder of a recognized accounting designation from a jurisdiction or organization outside of the United States, provided such jurisdiction or organization extends similar reciprocity to the certificate holders of this state, and upon a showing to the board's satisfaction that the applicant has met all requirements for a certificate (at the time of application or at the time of issuance of the designation by the other jurisdiction or organization); has completed any additional examinations that the board prescribes; and pay the applicable fees.

Fees

| | |
|--|----------|
| Examination..... | \$230.00 |
| Reexamination | |
| All Sections..... | 230.00 |
| Per Section..... | 60.00 |
| Reciprocal Certificate..... | 140.00 |
| Firm Registration (firms with 1 or 2 licensees)..... | 50.00 |
| (firms with 3 to 15 licensees) | 100.00 |
| (firms with 16 to 49 licensees) | 200.00 |
| (firms with 50 or more licensees)..... | 300.00 |

OHIO

General Qualifications. A CPA certificate shall be issued to any person who is a resident of, or has a place of business in, or is regularly employed in, Ohio; has attained the age of 18 years; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination. The Board by rule determines applicable residency requirements. An examination in professional ethics is required of each candidate who passes the Uniform CPA Examination.

Educational Requirement. The educational requirement is 150 semester hours of college credit, or the successful completion of an equivalent examination. All candidates must complete 24 semester hours of accounting, excluding principles of accounting, in specified subject areas, and 24 semester hours of business courses in specified subject areas.

Experience Requirement. A candidate who has satisfied the general qualifications and the 150-hour educational requirement will be issued a CPA certificate after completing one year of acceptable experience performing functions outlined in the Board's definition of public accounting. The experience requirement is four years for those candidates meeting the educational requirement without attaining 150 semester hours of college credit. A CPA or a comparably qualified foreign accountant must verify the accountant's experience.

Conditioning. A candidate will retain credit for sections of the Uniform CPA Examination previously passed for a period of three years from the date of conditioning. After this, credit for all sections is lost. Candidates are required to sit for all sections of the examination not previously passed. Conditional credit is contingent upon a grade of 50 on all failed sections, and candidates must pass two sections to condition.

Continuing Professional Education (CPE). All CPAs who hold Ohio permits to practice public accounting are required to complete 120 hours of continuing education during every three-year reporting period. At least 75 percent of the requirement must be related to the licensee’s professional work. Twenty-four hours of accounting and auditing is required of licensees who sign reports; twenty-four hours of tax is required of licensees who sign tax returns.

Firm Registration and Peer Review. All firms that practice public accounting from an Ohio location must register with the Board. Public accounting firms that perform attest work must obtain an acceptable peer review as a condition of firm registration.

Temporary Practice. Temporary practice in Ohio is permitted if the CPA holds a certificate in good standing in another state or an equivalent foreign designation. Please contact the Board for details.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who has met requirements substantially equivalent to those in effect in Ohio either at the time of application or at the time of obtaining the original CPA certificate in the other state.

Foreign Accountants. The statute authorizes the Board to grant reciprocity to foreign accountants, but it does not require the Board to do so. The Board currently grants reciprocal CPA certificates to all foreign accountants approved by IQAB who have passed the IQEX. All other foreign accountants must sit for the Uniform CPA Examination.

Fees

| | |
|--|-----------|
| Initial Exam | \$ 255.00 |
| Re-exam (All Parts) | 220.00 |
| Reciprocal or Transfer of Grades Certificate..... | 100.00 |
| Ohio Permit (practicing; three years)..... | 135.00 |
| Ohio Registration (non-practicing; three years)..... | 40.00 |

OKLAHOMA

General Qualifications. A CPA certificate shall be issued to any person who is of good moral character; is a resident of Oklahoma immediately prior to making application; meets the specified educational requirement; and passes the Uniform CPA Examination. Applicants for the PA license must meet the specified educational requirement and must pass three specific sections of the Uniform CPA Examination. Registrants must maintain an active registration status; there are no provisions for inactive status other than for retirement or disability.

Educational Requirement. The educational requirement for an Oklahoma CPA certificate or PA license is graduation from an accredited high school or the equivalent. Graduates with a major in

accounting, or the equivalent of a major in accounting, from an accredited four-year college or university may qualify provided the applicant has completed 48 semester hours, of which 30 semester hours must be in accounting courses, including at least one course in auditing, and 18 semester hours of related business courses in any of the subjects of business law, finance, marketing, management, economics, business communication and computer science. The 150-hour education requirement becomes effective July 1, 2003.

Conditioning. Any candidate who passes two or more sections of the Uniform CPA Examination at one sitting is given conditional credit and achieves at least a score of 50 in remaining sections. The candidate must then pass the remaining sections within the next six examination administrations after first receiving conditional credit. If a candidate fails to sit for at least one out of three consecutive examination administrations after receiving conditional credit, all credit is deemed to have lapsed.

Continuing Professional Education (CPE). The requirement is 40 hours in each compliance period. Permits must be renewed on or before June 30 of each year. Applicants for reciprocal certificates and registrants applying for permits between June 30 and May 1 of each year may claim credit for course work completed within the 365 days immediately preceding the filing of the permit application or the preceding calendar year. Sponsors of programs are not required to register with the Board, and the Board does not pre-approve CPE programs. Interactive self-study is equal to the average completion time and non-interactive self-study is equal to one-half the average completion time. The only limit on CPE credit is for instructor/discussion leader credit and authorship of publications. Detailed listing of courses is required on the permit application.

Quality Review. The Board has not implemented a quality review program.

Temporary Practice. An accountant of another state or foreign country may temporarily practice in Oklahoma or engage in professional business, provided such temporary practice must be a continuance of an engagement for a client located outside Oklahoma that extends into Oklahoma through common ownership, existence of a subsidiary, assets, or other operations located within Oklahoma. No permit or registration is required for temporary practice.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state, political subdivision or territory of the United States, provided that such other entity extends similar privileges to Oklahoma CPAs. Applicants for reciprocal certificates need not meet a residence requirement but must hold a CPA certificate in good standing issued by examination from another state or political subdivision of the United States and must meet specified educational or experience requirements.

Foreign Accountants. Any accountant who holds a certificate, degree, or license from a foreign country that constitutes a recognized qualification for the practice of public accounting in such country may temporarily practice in Oklahoma. Such temporary practice must be a continuance of an engagement for a client located outside Oklahoma that extends into Oklahoma through common ownership, existence of a subsidiary, assets, or other operations located within Oklahoma. The Board does not utilize any equivalent examinations because the Oklahoma Accountancy Act does not reciprocate with other countries.

Other. The Board has authority to levy civil fines. The state does not make license issuance or renewal dependent upon successfully meeting court-ordered child support payments. However, the

Board must suspend or revoke a CPA certificate or PA license for a registrant's failure to pay child support based upon a court order mandating the Board's action.

Fees

| | |
|---|----------|
| Examination | |
| Initial (CPA) | \$120.00 |
| Initial (PA) | 90.00 |
| Reexamination | |
| Per Section..... | 30.00 |
| All Sections | 120.00 |
| Transfer of Credit..... | 120.00 |
| Reinstatement of Certificate/License..... | 100.00 |
| Proctoring Out-of-State Candidates..... | 100.00 |
| Reciprocal Certificate..... | 120.00 |
| Registration | |
| Biennial Individual (CPA and PA) | 50.00 |
| Individual Retired (Age 65 or Older)..... | 20.00 |
| Late Fee..... | 50.00 |
| Annual Firm | 25.00 |
| Permit to Practice | |
| Annual Individual | 50.00 |
| Annual Firm (Per Office) | 50.00 |

OREGON

General Qualifications. A CPA certificate shall be issued to any person who meets the education and experience requirements; passes the Uniform CPA Examination and a professional ethics exam. A Public Accountant license shall be issued to any person who has a high school diploma, two years of experience in public accounting and who passes three sections of the Uniform CPA Examination. A licensee may apply for an inactive permit, but the holder of an inactive permit may not practice public accounting or hold out to the public as a CPA or PA.

Educational Requirement. An applicant for a CPA certificate must be a graduate of a regionally accredited college or university with 150 hours and must have completed 48 or more semester hours in the study of accounting and related subjects. At least 24 semester hours must be in accounting. Business, economics, finance, and oral and written communications are considered related subjects. The 150-hour education requirement became effective January 1, 2000. An applicant who has graduated from high school with a four-year course of study with two years of satisfactory public accounting experience, under the direct supervision of an Oregon CPA, PA or Chartered Accountant, may sit for three sections of the examination and be granted a license as a PA. An applicant for a Public Accountant license must obtain one additional year experience in public accounting to qualify for the PA license. The experience that was used to qualify for the exam may not be used to qualify for the PA license.

Conditioning. Candidates applying to take any section of the examination must take all sections for which they have not yet been granted credit. A candidate who passes any two sections of the Uniform CPA Examination and receives a grade of at least 50 on the remaining sections is granted

credit for the sections successfully completed. A candidate who passes any three sections of the examination is granted credit for the sections successfully completed, so long as the candidate sat for all parts of the examination. Grades are valid for the next six consecutive examinations. If the candidate does not pass the entire examination within those next six consecutive examinations, the candidate loses credit for the sections already passed, and the entire exam must be retaken. Candidates who pass section(s) of the Uniform CPA Examination in another state, in compliance with the above standards, are granted credit for those sections during the next six successive examinations.

Experience Requirement. A candidate who has passed the examination may be granted a CPA certificate if the applicant has one year of public accounting experience that includes achievement of the core competencies described in administrative rules. Equivalent experience obtained in private or government employment may be acceptable if it is functionally the same as public accounting experience and if that experience is under the supervision of a CPA, PA, or Chartered Accountant who is actively licensed and has had an active license for at least 5-years prior to supervision. Experience earned in part-time employment must be at least 20 hours per week to qualify (173 hours is equivalent to one month; 4,160 hours is equivalent to 24 months full-time employment).

Continuing Professional Education (CPE). Actively licensed CPAs and PAs in Oregon must complete 80 hours of CPE during each biennial renewal period. A maximum of 20 hours may be carried forward for a period of two years, provided a minimum of 60 hours is completed every two years with at least 24 hours completed in each annual year. The 20 carry forward hours may not be used to meet the annual requirement. Sixteen hours of non-technical CPE is allowed per renewal period. All self-study CPE must be NASBA QAS approved. Active licensees are required to successfully complete and report four hours of CPE in professional conduct and ethics every four years commencing with the renewal period that begins July 1, 2000 for even-numbered licensees and July 1, 2001 for odd-numbered licensees. Hours earned in professional conduct and ethics are included in the 80-hour requirement for each renewal period. Oregon does not pre-approve CPE courses. It is the responsibility of the licensee to select a course of study that will enhance their professional career.

Peer Review. All business organizations engaged in the practice of public accounting in Oregon must participate in a Board approved peer review program. The Board may review all levels of financial statements prepared by licensees.

Substantial Equivalency. A CPA with an active license in good standing that is issued by another state who does not have a principal place of business in Oregon may receive authorization to perform public accounting services in Oregon under the provisions of substantial equivalency. An application form and an annual fee of \$100 are required.

Foreign Accountants. A person who holds a certificate or degree from a foreign country that is deemed by the International Qualifications Appraisal Board (IQAB) to be comparable to a certificate or license issued by the Oregon Board may obtain an Oregon certificate. If the certificate or degree granted by a foreign country is not recognized by IQAB, the applicant must meet the education requirements and pass all sections of the CPA exam. Education obtained outside the United States must be evaluated by a credential service that is a member of the National Association of Credential Evaluation Services, Inc. (NACES).

Other. The Board has authority to levy civil penalties not to exceed \$5,000.00 per incident. The Board has authority to suspend, revoke or fail to renew a license.

Fees

| | |
|--|--------|
| Examination | |
| Sections (per section; not to exceed \$150)..... | 50.00 |
| All Parts..... | 150.00 |
| Reexamination (all parts)..... | 150.00 |
| CPA Initial Registration | |
| Certificate Application..... | 150.00 |
| Permit..... | 150.00 |
| *Firm Registration | |
| Application..... | 100.00 |
| Biennial CPA Renewal | |
| Active Status..... | 150.00 |
| Inactive/Retired Status..... | 50.00 |
| Firm Renewal..... | 100.00 |

* *Firm registration requirements apply to sole proprietors, business corporations, Professional Corporations, partnerships, LLCs, LLPs and other legal business forms.*

PENNSYLVANIA

General Qualifications. A CPA certificate shall be issued to any person who is a resident of, or has graduated from a college or university in, or is engaged in public accounting in Pennsylvania at the time he/she first sits for the Uniform CPA Examination; has attained the age of 18 years; is of good moral character; meets the specified educational requirements; and has passed the Uniform CPA Examination. Inactive status is permitted.

Educational Requirement. The minimum educational requirement for a candidate to take the Uniform CPA Examination is a baccalaureate degree, or its equivalent, and the completion of 24 semester credits in accounting and auditing, business law, finance or tax subjects acceptable to the Board, not necessarily as part of his undergraduate work.

Experience Requirement. To be granted a CPA certificate, a candidate who meets the above minimum educational requirement must have at least two years of public accounting or governmental accounting experience, of a caliber satisfactory to the Board. A candidate who has a master's degree in accounting or business administration, or its equivalent, and has completed at least 24 semester credits as required above must have at least one year of public accounting or governmental accounting experience of a caliber satisfactory to the Board to be granted a CPA certificate.

Candidates who have a baccalaureate degree, a master's degree, or a doctorate and have completed at least 24 semester credits in accounting and auditing, business law, finance, or tax subjects acceptable to the Board may sit for the examination. Such candidates must meet the appropriate public accounting experience requirement or have equivalent accounting experience, which is considered on an individual basis (two years with a baccalaureate degree or one year with a master's degree) before the CPA certificate will be granted.

Candidates who have a baccalaureate or higher degree, have completed 150 semester credits of post-secondary education, including at least 24 semester hours of accounting and auditing, business law,

finance or tax subjects satisfactory to the Board and an additional 12 semester credits in accounting, auditing and tax subjects of a content satisfactory to the Board need only one year of qualifying experience. Individuals taking the examination after January 1, 2000 under this educational requirement must complete the experience within 120 months preceding the date of the application.

Conditioning. An applicant for examination shall sit initially for all sections of the examination and pass at least two sections of the examination to receive any credit. An applicant who does not pass at least two sections of the examination shall retake the entire examination.

An applicant who has passed at least two sections of the examination may sit for one or more of the remaining sections of the examination at his/her discretion. An applicant who does not complete all sections of the examination within five years shall reapply as a new candidate and retake the entire examination.

Continuing Professional Education (CPE). Each CPA filing an application for a license or a renewal of a license must during the reporting period immediately preceding the current biennial renewal period, complete 80 hours of continuing education in programs approved by the board. Any applicant, upon successful completion of the Uniform CPA Examination, shall be exempt from the continuing education requirement for only the biennial reporting period during which the applicant successfully completed such examination. Applicants for reciprocal certification must fulfill the continuing education requirement, unless they are exempt as provided. In interactive self-study, one CPE hour is equal to 50 minutes of completion time. There are limits on the amount of different types of CPE. Sponsors must be approved by the board or by NASBA.

Quality Review. The Board has the statutory authority to implement a peer review or positive enforcement program beginning May 1, 2000.

Temporary Practice. An out-of-state accountant who is engaged in public practice in another state may temporarily practice in Pennsylvania on professional business incident to his/her regular practice outside of Pennsylvania, provided such temporary practice is conducted in conformity with Board rules. He/she must apply to the Board and receive written approval.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications, complies with the requirements of CPE, has passed the Uniform CPA Examination, and has at least two years of public accounting experience or has maintained a current license for the immediately preceding five years.

Foreign Accountants. The Board may, in its discretion, waive the exam and issue a certificate of certified public accountant to a holder of a foreign designation, granted and then in full force in a foreign country or other jurisdiction that is not a state, entitling the holder thereof to engage in the practice of public accounting, if all of the following conditions are satisfied:

1. Pursuant to a duly enacted free trade agreement, the foreign jurisdiction that granted the designation makes similar provision to allow an individual who holds a valid certificate of certified public accountant issued by the Commonwealth to obtain such foreign jurisdiction's comparable designation.
2. The foreign designation:

- (a) Was duly issued by a duly constituted authority within the foreign jurisdiction that regulates the practice of public accounting and the foreign designation has not expired or been revoked or suspended.
- (b) Entitles the holder to issue reports.
- (c) Was issued upon the basis of educational, examination and experience requirements established by the foreign authority or by law.

3. The applicant:

- (a) Received the designation based on educational and examination standards substantially equivalent to those in effect in this Commonwealth at the time the foreign designation was granted.
- (b) Completed an experience requirement substantially equivalent to the requirements set forth in section 4.1 of *The CPA Law, Act 140* in the jurisdiction that granted the foreign designation, or has completed five years of experience in the practice of public accounting in this Commonwealth or meets such other requirements as may be prescribed by the Board by rule within the 10 years immediately preceding the application.
- (c) Passed a uniform qualifying examination in national standards.

A foreign applicant shall list in the application all states and foreign jurisdictions in which the applicant has applied for or holds a designation or certificate to practice public accounting. Each holder of a certificate issued under this section shall notify the Board in writing within 30 days after its occurrence of any issuance, denial, revocation, or suspension of the designation, certificate or license to practice public accounting or the commencement of a disciplinary or enforcement action against him or his firm by any state or foreign jurisdiction.

Other. The Board has authority to levy civil penalties and fines.

Fees

| | |
|---|----------|
| Examination..... | \$135.00 |
| Reexamination | |
| All Sections..... | 135.00 |
| One Section..... | 67.50 |
| Two Sections..... | 90.00 |
| Three Sections..... | 112.50 |
| Certification and initial licensure of certified public accountant..... | 65.00 |
| Initial licensure of public accounting firm..... | 45.00 |
| Biennial Renewal of CPA, PA or Firm License..... | 45.00 |
| Reinstatement of inactive or expired license..... | 35.00 |
| Reciprocal Application | 65.00 |
| Temporary Permit..... | 25.00 |
| Certification of Examination Services..... | 25.00 |
| Verification, Certification or Registration of Licensure | 15.00 |

PUERTO RICO

General Qualifications. A CPA certificate shall be issued to any person who is a citizen (if citizenship is denied, license will not be granted), or has duly declared his/her intention of becoming a citizen, of the United States; is a resident of, or has a place of business in, or is employed in, Puerto Rico; has attained the age of 21 years; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. The minimum educational requirement for the CPA certificate is a baccalaureate degree from a four year college or university with a major in accounting, or 58 semester hours in business subjects (including 32 semester hours in accounting), or with eight years of public accounting experience.

Experience Requirement. No experience requirement is needed for candidates who meet the educational requirement. The experience requirement for the CPA certificate (for candidates who do not meet the minimum educational requirement) is eight years of experience in the employ of a CPA prior to application. The Board may, at its discretion, accept as equivalent to each year of practice in the employ of a CPA, two years of acceptable experience in industry, government, or university teaching.

Conditioning. A candidate who successfully completes any two sections of the Uniform CPA Examination may be granted credit for those sections on subsequent examinations, provided he/she attains a minimum grade of 50 in the failed sections. The minimum failing grade is waived for candidates who pass three subjects at a single examination. Conditioning expires after five years.

Continuing Professional Education (CPE). Each applicant for renewal of a permit to practice public accounting must complete 40 credit hours of acceptable CPE for each year ending July 31.

Quality Review. The state society of CPA's has implemented the program.

Temporary Practice. The Board does not give special permits to out-of-jurisdiction CPAs to work in Puerto Rico. An extra-territorial accountant may temporarily practice in Puerto Rico on professional business incident to his/her regular practice outside Puerto Rico.

Reciprocity. A reciprocal CPA certificate may be granted to a CPA of any state in the U.S. who meets the residency, educational, and experience requirements imposed upon candidates for original certificates. Reciprocity will be granted only to applicants from states that extend similar privileges to CPAs of Puerto Rico.

Foreign Accountants. A foreign accountant may temporarily practice in Puerto Rico on professional business incidental to his/her regular business. He/she must have a license issued by the Board. A foreign accountant whose qualifications are, in the opinion of the Board, equivalent to those of a CPA of Puerto Rico may register with the Board under the provisions of the section on reciprocity.

Fees

| | |
|--------------------|-----------|
| Examination | |
| Initial | \$ 329.00 |
| Reexamination | |
| All Subjects | 279.00 |

| | |
|-------------------------------|--------|
| One Subject | 134.00 |
| Two Subjects | 167.00 |
| Initial Permit | 100.00 |
| Reciprocal Certificate..... | 100.00 |
| Triennial Permit Renewal..... | 100.00 |

RHODE ISLAND

General Qualifications. A CPA certificate shall be issued to any person whose principal residence or primary place of employment is in Rhode Island; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination and an open-book professional ethics examination.

Educational Requirement. The education requirement for the CPA certificate is at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by a college or university acceptable to the Board. The total educational program must include an accounting concentration or equivalent, as determined by Board rule to be appropriate.

Experience Requirement. A candidate who meets the educational requirement will be granted a CPA certificate, provided that all other qualifications are met, after obtaining one year of public accounting experience.

Candidates are eligible to sit for the Uniform CPA Examination without meeting the experience requirement; however, a CPA certificate will not be granted until all qualifications and requirements are satisfied.

Conditioning. Credit may be granted to candidates who have passed section(s) of the Uniform CPA Examination in another state. A candidate who obtains a grade of 75 or higher on two or more examination sections and who also obtains a grade of at least 50 on all other sections taken shall be considered to be conditioned in those sections in which the grade of 75 or higher was obtained.

Continuing Professional Education (CPE). Applicants for an annual permit to practice public accounting must submit evidence of having completed 120 hours or 15 days of acceptable continuing education in the last three-year period immediately preceding registration.

The Board follows AICPA guidelines with respect to the number of recommended CPE hours granted for self-study courses (interactive and non-interactive, including taped study programs). Pre-registration of courses is not necessary. The responsibility of registering, and the reporting of quality education programs to fulfill the CPE requirement, for the annual renewal of a license to practice public accounting rests solely with the licensee. New regulations of the Board of Accountancy became effective commencing with the three-year reporting period, beginning January 1, 1998 and ending December 31, 2000.

Quality Review. The Board implemented a quality review program in February 1994.

Temporary Practice. A certified public accountant who holds a permit to practice issued by another state and who practices in Rhode Island must apply for a permit to practice in Rhode Island. From the date of filing of the completed application with the Board, the applicant shall be deemed

qualified to practice and may practice public accounting in Rhode Island until the Board has acted upon the application. Such application shall constitute the appointment of the Secretary of State as an agent for service of process in any action or proceeding arising out of any transaction or operation connected with, or incidental to, the practice of public accounting in Rhode Island by such applicant.

Reciprocity. The Board shall, upon payment of a fee to be determined by Board rule and regulation, issue a certificate to a holder of a certificate issued by another state provided that the applicant meets all current requirements in Rhode Island at the time application is made; at the time of the issuance of the applicant's certificate in the other state, the applicant met all requirements then applicable in Rhode Island; if the applicant meets all requirements except the educational or experience requirement of Rhode Island or passed the examination under different credit provisions then applicable in Rhode Island, then either the applicant has five years of experience in the practice of public accountancy within the 10 years prior to application, or the applicant has five years of such experience over a longer or earlier period and has completed 15 current semester hours of accounting, auditing, and such other related subjects as the Board may specify by rule, at an accredited institution; and has one year of current experience in the practice of public accountancy.

Foreign Accountants. An annual limited permit to engage in the practice of public accounting in Rhode Island may be issued by the Board, upon application and payment of the required fee, to any person who holds a certificate, license or degree from a foreign country constituting a recognized qualification for the practice of public accounting in that country, provided that the Board determines that the requirements for obtaining such certificate, license or degree are substantially equivalent to those set forth under Chapter 5, R.I.G.L., for obtaining a certificate in Rhode Island; such certificate, license or degree at the time of application is then in full force and effect; and the applicant meets all other requirements under Section 3.1, Chapter 5, R.I.G.L.

In the event the Board determines that the requirements for obtaining such certificate, license or degree are not substantially equivalent to those set forth under Rhode Island law for obtaining a certificate in the state, the Board may require, as a condition to granting a permit, that the applicant sit for and pass the written examination required of candidates for a certificate under subdivision (a)(4) of Section 5-3.1-5, R.I.G.L.

Any permit issued shall be issued in the name of the applicant, followed by the recognized accounting designation by which he/she is known in the country where licensed, translated into the English language, followed by the name of such country. Annual limited permits to engage in the practice of public accounting shall qualify the holder to practice public accounting in Rhode Island solely with respect to matters concerning residents, governments, and corporations or other business entities (including the divisions, subsidiaries or affiliates thereof, if any) of the foreign country in which the holder is licensed to practice public accounting. A person who is issued a permit under Section 5-1.3-5, R.I.G.L., when engaging in the practice of public accounting in Rhode Island, shall use only such title under which he/she is generally known in his/her own country, translated into the English language, and shall indicate after such title the name of the country from which he/she received his/her certificate, license or degree.

Other. Any person, partnership, corporation or sole proprietorship that violates any provision of the Public Accountancy Law shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to, in the case of an individual, a fine of not more than \$1,000.00 or imprisonment for not more than one year, or both; or, in the case of a partnership or corporation, a fine of not more than

\$5,000.00. Whenever the Board has reason to believe that any person or organization is liable to punishment under Rhode Island law, it may certify the facts to the attorney general of the state who may, in his/her discretion, cause appropriate proceedings to be brought.

Fees

| | |
|--|----------|
| Examination..... | \$330.00 |
| Reexamination | |
| All Sections..... | 325.00 |
| One Section..... | 175.00 |
| Two Sections..... | 245.00 |
| Candidates Proctored for Other Jurisdictions | 135.00 |
| Reciprocal Certificate..... | 100.00 |
| Temporary Permit..... | 125.00 |
| Annual Permit..... | 125.00 |

SOUTH CAROLINA

General Qualifications. A CPA certificate shall be issued to any person who is at least 18 years of age; does not have any history of dishonest or felonious acts; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. Each applicant for the Uniform CPA Exam must have at least 150 semester hours of college education including a baccalaureate or higher degree, the total education program to include an accounting concentration. At least 24 hours of accounting and 24 hours of other business courses are required. Courses in financial accounting, management accounting, auditing and tax are also required as part of the total of 24 hours.

Experience Requirement. Experience shall include the following:

1. At least two years of accounting experience in public, governmental, or private employment under the direct supervision and review of a CPA or public accountant licensed to practice public accounting in some state or territory of the United States or the District of Columbia;
2. At least five years experience teaching accounting in a college or university recognized by the Board; or
3. Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

Conditioning. If any candidate who is sitting for all sections of the examination receives a passing grade in any two or more sections, the candidate shall receive conditional credit for the sections passed and is entitled to be reexamined in the sections not passed during the next six consecutive examinations given by the Board provided that the candidate attained an average grade of 50 on the section in which credit has not been retained.

Credit may be granted for sections of the Uniform CPA Examination passed in another state provided the candidate was not a resident of South Carolina at the time the examination was taken

in the other state and all of South Carolina's educational requirements at the time the candidate first sat for the exam are met.

Continuing Professional Education (CPE). Each licensee must complete at least 40 hours of credit each year not more than eight hours in personal development subjects. A waiver from the requirement may be requested by persons not engaged in public practice. Persons who have attained the age of 72 years are not required to follow CPE rules.

Quality Review. The Board has a formal program which reviews audits submitted on a voluntary basis and audits on file with governmental or public agencies, using volunteer reviewers who are granted CPE for the time contributed.

Temporary Practice. Temporary practice by a licensed accountant of another state is permitted on business incident to such person's regular practice outside the State, provided that the applicant registers with the Board and complies with its regulations. Registration is not required if services within the State do not exceed a total of 10 days in a calendar year.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state, provided the applicant has passed the Uniform CPA Examination; holds a current certificate and license or permit to practice public accounting in the other state; and meets the current education and experience required in South Carolina or the education and experience that was required in South Carolina at the time the applicant's certificate was issued in the other state. The experience requirement is considered met if the applicant has at least three years of experience in the practice of public accounting as a CPA licensed to practice in the other state. Also, a reciprocal certificate will be granted if an applicant has five years of experience in the practice of public accountancy, after passing the exam and within the previous 10 years.

Foreign Accountants. A reciprocal CPA certificate may be issued to a holder of a foreign designation, granted in a foreign country, provided that a formal agreement with IQAB exists and the following criteria are met:

1. The foreign authority which granted the designation makes similar provisions to allow a South Carolina CPA to obtain such foreign authority's comparable designation;
2. The applicant received the designation based on educational and examination requirements substantially equivalent to those in effect in South Carolina at the time the foreign designation was granted;
3. The applicant completed an experience requirement substantially equivalent to experience required of South Carolina CPAs;
4. The applicant passed a uniform qualifying examination acceptable to the Board in national standards; and
5. The applicant foreign designation is from a country which has entered into a formal reciprocity agreement with IQAB.

Fees

| | |
|-----------------------------|----------|
| Examination..... | \$234.00 |
| Reexamination | |
| All Sections..... | 234.00 |
| One Section..... | 89.00 |
| Two Sections..... | 177.00 |
| Certificate..... | 20.00 |
| Reciprocal Certificate..... | 50.00 |
| Annual License Permit..... | 80.00 |

SOUTH DAKOTA

General Qualifications. A CPA certificate shall be issued to any person who fulfills the requirements of good character and education; and passes the Uniform CPA Examination and AICPA professional ethics examination. An individual who holds a South Dakota CPA certificate, but who is not practicing, does not need to maintain a permit to practice. The certificate is perpetually in good standing unless revoked for cause. Certificate holders who wish to use the designation must register annually. There are no dues or CPE requirements to maintain this status. Certificate holders only need to have an active permit if practicing.

Educational Requirement. The educational requirement to sit for the Uniform CPA Examination is at least 150 semester hours of college education, including graduation from an accredited college or university with a baccalaureate or a graduate major in accounting, or the satisfactory completion of a course of study that the Board has determined to be substantially equivalent to an accounting major, including related courses in other areas of business administration. Such courses of study may be in a college or university recognized by the Board. The educational requirement must be fulfilled within 100 days of sitting for the exam.

Under the 150 hour education requirement, both a major in accounting and a course of study substantially equivalent to a major in accounting must include 24 semester hours in accounting at the undergraduate or graduate level from an accredited college or university, including elementary principles of accounting and at least one course in each of the following: intermediate or advanced accounting, auditing, taxation, and cost accounting. They must also include at least 24 semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. Three quarter hours are equivalent to two semester hours.

Experience Requirement. There is no experience requirement for the CPA certificate. In order to practice as a CPA, an individual must submit proof of two years of experience in public accounting; an individual having 30 semester hours beyond the baccalaureate degree in accounting or business administration must submit proof of 2000 hours (the equivalent of one year) of experience in public accounting. If an individual reaches 2000 hours in 10 months, it will be accepted. Seven hundred fifty hours of the 4000-hour requirement, or 375 hours of the 2000 hour requirement, must be in any combination of audit, compilation, or review. Experience with a licensed firm counts, if it fulfills the requirements listed in ARSD 20:37:07:02.

Conditioning. Candidates who successfully complete two or more sections of the Uniform CPA Examination and achieve a minimum grade of 50 on all unpassed sections may retain credit for such sections for seven subsequent examination administrations after the one for which conditional status was achieved.

Continuing Professional Education (CPE). All permit holders must complete 120 hours of CPE during a three-year renewal cycle. There is a minimum annual requirement of 20 hours. Individuals whose permits were issued less than one year prior to the renewal date have no requirement; those whose permits were issued more than one year but less than two years prior to the renewal date must complete 20 hours; and those whose permits were issued more than two years but less than three years prior to the renewal date must complete a minimum of 40 hours. These individuals must then have a total of 120 hours by the end of the third renewal date. If an individual has more than a one-year lapse in public practice or if his/her CPA certificate was issued four years prior to initial permit application, he/she must show evidence of 40 hours of CPE in the 12 months preceding his/her application to return to practice. A maximum of 24 hours in behavioral courses, and a maximum of 60 hours of teaching by employees of colleges and universities, is allowed in the 3 year renewal cycle. One hour of CPE equals 50 minutes. No pre-registration is required.

Peer Review. A peer review program is authorized by statute, and the implementation procedure and requirements are set forth in rules. The program was implemented July 1, 1987, and requires firms to undergo a quality review once every three years as a condition to license renewal. New firms must have a review in the year following the first full calendar year in which they practice in South Dakota and then once every three years. Firms may apply for acceptance of equivalent reviews in lieu of a South Dakota review. The AICPA or other reviews meeting the requirements are accepted as equivalent. A firm may be exempted if it doesn't perform audits, compilations or reviews in South Dakota.

Temporary Practice. There is no provision for the issuance of temporary permits to practice. Any individual or firm intending to practice public accountancy in South Dakota, even for one engagement, must apply for a permit to practice. The permit must be renewed or maintained during the fiscal year in which the individual or firm is practicing in the state.

Reciprocity. Reciprocal certificates are not required. CPAs from other states who wish to practice in South Dakota must apply for a permit to practice upon showing that he/she:

1. Passed an examination required for issuance of the certificate equivalent to the examination required by South Dakota with grades that would have been passing grades at the time in the state;
2. Meets all current requirements in South Dakota for issuance of a certificate at the time application is made, or at the time of the issuance of the applicant's certificate in the other state, met all requirements then applicable in the state for a certificate; or has four years of experience in the practice of public accountancy or equivalent, meeting requirements set by the Board after passing the examination upon which his/her certificate was based and within the 10 years immediately preceding the application; and
3. Meets the requirements of Section 36-20A-10 other than holding a valid certificate issued by South Dakota.

Foreign Accountants. The Board will issue a certificate to a holder of a foreign designation if:

1. The foreign authority that granted the designation makes a similar provision for South Dakota licensees;
2. The designation was issued by an authority that regulates the practice of public accountancy, based on educational and examination requirements established by the foreign authority, and the designation has not been revoked or suspended;
3. The applicant received the designation based on educational and examination standards substantially equivalent to those in effect in South Dakota at the time the designation was granted; and
4. The applicant passed a uniform qualifying examination in national standards and an examination acceptable to the Board on the law, regulations, and code of ethical conduct in effect in South Dakota.

An applicant must list all jurisdictions in which he/she has applied for or holds a designation to practice public accountancy. A holder of a certificate issued pursuant to this section must notify the Board of any issuance, denial, revocation or suspension of a designation or commencement of any disciplinary or enforcement actions by a jurisdiction.

Other. The Board has authority to include recovery of costs in a disciplinary action. South Dakota requires licensing boards to not issue or renew licenses of individuals who are in arrears in child support by \$1000.00 or more. A list is received monthly from the Department of Social Services, which is checked against Board records.

Fees

| | |
|---|-----------|
| CPA Certificate | |
| S.D. Examination Candidate..... | \$ 100.00 |
| Candidate Passed Examination in Another State | 200.00 |
| Initial Examination..... | 300.00 |
| Reexamination (per section) | 75.00 |
| Proctoring Fee | 100.00 |
| Individual Permit | |
| Initial (August 1 to January 31)..... | 100.00 |
| Initial (February 1 to July 31)..... | 50.00 |
| Annual Renewal (Filed by August 1)..... | 100.00 |
| Annual Renewal (Filed after August 1)..... | 150.00 |
| Firm Permit | |
| Initial: \$50.00 per office practicing in South Dakota plus \$35.00 per permit holder (August 1 to January 31) | |
| Initial: \$25.00 per office in South Dakota plus \$20.00 per permit holder (February 1 to July 31) | |
| Annual Renewal: \$50.00 per office in South Dakota plus \$35.00 per permit holder (filed by August 1) | |
| Annual Renewal: Additional \$50.00 per office location (filed after August 1) | |

TENNESSEE*

General Qualifications. A CPA certificate may be granted to any person who is a resident of Tennessee or has a place of business therein or, as an employee, is regularly employed therein. The candidate must meet the specified educational and experience requirements, pass the Uniform CPA Examination and pass an examination in professional ethics.

A candidate for certification is not a CPA in Tennessee until he/she is issued a certificate by the Board. Passing the CPA examination and joining this jurisdiction's state society does not constitute certification, nor does a license issued by another state make one a CPA in Tennessee.

Educational Requirement. The educational requirement for the CPA certificate is a baccalaureate or higher degree, from an accredited college or university, which contains at least 150 semester hours. The applicant must complete at least 24 semester hours in accounting and 24 semester hours in business, with half of these at the upper division level.

Experience Requirement. A candidate who meets the above educational requirement must have one year of accounting experience (acceptable to the Board) gained through employment in government, industry, academia or public practice, within the 10 years immediately preceding application for their CPA certificate and the experience must be verified by a current licensee.

Conditioning. A candidate who passes any two sections of the Uniform CPA Examination and receives a minimum score of 50 on the remaining parts may receive credit for such sections. The remaining examination sections must be passed during the following three years or six examination administration dates. All sections not previously passed must be taken at each sitting.

Continuing Professional Education (CPE). Every Active CPA must complete a minimum of 80 hours of continuing professional education in the two-year period immediately preceding renewal of the certificate. There is a limit of 40 hours of carry-over from the previous reporting period. These carry-over hours do not apply to the 20 hour per year minimum. No CPE is required in the first partial-year licensed.

Retired and inactive certificate holders no longer have a CPE requirement so long as they apply for the CPE exemption. No holder of an inactive or retired certificate shall engage in public accounting, consulting or tax practice. To return to active practice, an inactive or retired certificate holder must complete at least 80 hours of continuing education within the immediately preceding two-year period and request reactivation. Inactive and retired licensees must use "inactive" or "retired" anytime the CPA credential is used.

Office or Firm Permit. Each sole proprietorship, partnership, or corporation that engages in the practice of public accountancy in this state must register annually with the Board. Each office or firm must have a resident manager with a Tennessee CPA license. Public accounting services may not be performed without a TN firm license.

Peer Review. All firms that perform attest services, including compilations, are required to have a peer review performed once each three years. The firm must submit peer review reports to the Board as a condition for renewal of the office or firm permit. The Board accepts the AICPA's or state society's Peer Review Program in lieu of the Board's program.

Temporary Permit. Tennessee has recently approved a Non-resident Temporary Notification to practice public accounting in Tennessee. Individuals may also notify the board office regarding their intent to practice if they are from a “substantially equivalent” state by registering with NASBA’s CredentialNet service or by applying for reciprocity for a Tennessee license.

Reciprocity. A reciprocal CPA certificate may be issued to a CPA of another state who resides in Tennessee or conducts business within the state. The applicant can qualify if he/she has passed the CPA exam, an ethics exam, and has obtained four years experience out of the last 10 years since passing the exam; or if he/she meets this state’s requirements for a certificate, by meeting the 150 semester hour education requirement, and has obtained one year of experience.

Foreign Credentials. This jurisdiction accepts credentials from foreign programs approved by IQAB. Passing of IQEX is mandatory prior to certification.

*Fees***

| | |
|------------------------------------|----------|
| Examination..... | \$259.00 |
| Reexamination (all sections) | 224.00 |
| One part | 139.00 |
| Two parts | 167.00 |
| Three parts | 196.00 |
| Reciprocal Processing..... | 200.00 |
| Biennial Certificate Renewal..... | 100.00 |
| Firm Permit Renewal..... | 50.00 |

* *Tennessee enacted a comprehensive revision of its statutes, effective October 1, 1998. Those changes are reflected herein. See The Board’s web site for comprehensive information - www.state.tn.us/commerce/tnsba.*

** *Fees are subject to change.*

TEXAS

General Qualifications. A CPA certificate shall be granted to any person who is of good moral character; meets the specific requirements of education and experience; and passes the Uniform CPA Examination.

Educational Requirement. The educational requirement is a baccalaureate degree; 30 semester hours of accounting (excluding the first two entry-level accounting courses); 20 semester hours of related business courses; and 150 total semester hours of college credit.

Coursework is accepted in semester hours or quarter-hour equivalents. A candidate who has met the educational requirements is eligible to take the examination for all sections without waiting to fulfill the experience requirement. A candidate who has passed the examination has no status as a CPA until he/she has met the requisite experience. The applicable educational and experience requirements are those in effect on the date of the candidate’s initial examination application in Texas.

Experience. The experience requirement is one year with a master’s degree or 150 hours of education. The experience must be in public practice under the supervision of a CPA or under the supervision of a CPA in an activity comparable to public practice as determined by Board rule. The experience

must be of a routine nature that continually requires independent thought and judgment on important accounting matters. Part-time experience is 20 hours or three days per week.

Conditioning. A candidate who establishes conditioning credit by passing two or more sections of the Uniform CPA Examination has six consecutive examinations to complete the remaining sections.

A candidate who has earned conditioning credits in another state may transfer those credits to Texas provided that:

1. The requirements in the other state were at least equal to those in Texas at the time the credits were earned; the credits are still active in the other state;
2. The candidate sat for all eligible sections of the examination;
3. A grade of 75 percent or higher was earned on any two subjects after September 1, 1991;
4. The candidate scored at least 50 percent on any subjects not passed after September 1, 1991; and
5. The candidate pays the transfer of credit fee.

Partial credit is granted to a candidate who meets the above requirements and who passes the remaining sections of the examination by the following deadlines. If the partial credits were earned after September 1, 1989, the candidate must pass the remaining sections within the next six consecutive examinations.

Continuing Professional Education (CPE). A licensee is required to accrue 120 CPE hours every three years (with a minimum of 20 CPE hours earned per year) and to report CPE hours accrued during the applicable reporting period. In interactive self-study, one CPE hour is equal to 50 minutes of completion time. Pre-registration of courses is not necessary, but sponsors must be registered with the Board or with NASBA. Board rules provide for alternative sources of CPE with prior approval. Non-technical CPE courses are limited to 50 percent of the total requirement. An individual applying for certification or registration must complete a board-approved four-hour ethics course on the *Rules of Professional Conduct* no more than six months prior to submission of the application. Proof of completion of this course must be submitted with the application. In addition, every licensee must take a board-approved two-hour ethics course on the *Rules of Professional Conduct* every three years. Licensees shall report completion of the course on the annual license renewal notice at least every third year.

Peer Review. Each firm must successfully undergo a peer review every three years and report the results to the Board. A peer review must be conducted under the auspices of a Board-approved sponsoring organization.

Temporary Practice. For a fee of \$100.00, a licensed firm of another state or territory may practice temporarily in Texas on professional business incident to its regular practice.

Reciprocity. A reciprocal CPA certificate may be issued to an applicant holding a certificate issued by another state if--

1. The educational and experience requirements of the other state were equal to or more stringent than the Texas requirements at the time of the issuance of the applicant's certificate in the other state, or
2. The applicant has four years of experience practicing public accountancy after passing the Uniform CPA Examination, provided that the experience occurred within the 10 years immediately preceding the application for reciprocity and satisfies the requirements provided by Board rule. The applicant must have passed the Uniform CPA Examination with grades that would have been passing grades in Texas on the date the applicant passed the examination in the other state. During the three years preceding the date of application, the applicant must have met the CPE requirements that apply to Texas licensees.

Foreign Accountants. A CPA of another state or an accountant who holds a certificate, degree, or license from a foreign country constituting recognized qualifications for the practice of public accountancy may register with the Texas Board and obtain a permit to practice in Texas. The CPA of another state must describe himself/herself as a CPA of the state that issued his/her certificate. The foreign accountant must use the title held in the country granting such title.

Other. The Board may assess administrative penalties (civil fines) for up to \$1,000.00 for each violation. The administrative penalty may be assessed only after the Board determines that a violation of the Act or Board rules has occurred. This determination follows a public hearing on the violation. The respondent may ask for a hearing on the administrative penalty, which is separate from the hearing on the violation.

A Texas statute provides the state Attorney General's Office with the responsibility of determining if child support payments have been paid in accordance with court orders. If not paid, the Attorney General's Office has the responsibility to notify the Board of the delinquency, which is then obligated to immediately revoke the license until advised otherwise. The revocation is a ministerial act for which the Board has no discretion and that does not entail Board member participation. By statute, CPA's who are in arrears in payment of Guaranteed Student Loans or child support payments are not allowed to renew their licenses.

Fees

| | |
|---|----------|
| Examination* | \$214.00 |
| Reexamination | |
| (four sections)..... | 214.00 |
| (one section) | 68.50 |
| (two sections)..... | 107.00 |
| Reciprocity Certificate | 300.00 |
| Temporary Practice Permit..... | 100.00 |
| Annual License Permit** | 240.00 |
| Retired or Permanently Disabled License | 10.00 |
| Certificate | 50.00 |
| Foreign Registration..... | 250.00 |
| Office | 50.00 |
| Out-of-State Proctoring (one section) | 68.50 |
| (two sections)..... | 107.00 |
| (four sections)..... | 214.00 |
| Transfer of Credits from Texas..... | 40.00 |

Transfer of Credits to Texas..... 100.00

* *Application of Intent to take the CPA examination \$50.00 is not included in the amount shown.*

** *Includes a \$10.00 scholarship fee and a \$200.00 professional fee.*

UTAH

General Qualifications. A CPA license shall be issued to any person who is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination and an examination in professional ethics.

Educational and Experience Requirement. The requirement is a total of 150 college-level semester hours (225 quarter hours) with a concentration in accounting, auditing, and business, including a baccalaureate degree and graduate course work or its equivalent, including subjects and hours approved by the Board and established by rule; and an associated experience requirement of one year of accounting experience as defined in statute to include applying accounting and auditing skills and principles taught as part of the professional education qualifying a person for licensure in Utah and generally accepted by the profession, under the supervision of a licensed CPA.

Conditioning. A candidate who successfully passes two or more sections of the Uniform CPA Examination and receives a grade of at least 50 on all sections not passed is granted credit for such sections successfully passed during the next six examination administrations.

Continuing Professional Education (CPE). All CPAs are required to have 80 hours of qualifying continuing professional education (CPE) in each two-year reporting period in order to renew the license. The CPE reporting year will be a calendar year with reports due January 31 of each even-numbered year, with licenses renewed on August 31 of each even-numbered year. Licensees must have at least 20 hours of CPE in a given year.

Peer Review. A licensee is required to undergo, at his/her expense, a peer review commensurate in scope with his/her practice in order to renew his/her license. Licensees and firms that perform audits of historical or prospective financial statements must have on-site peer reviews not less than once every three years. Licensees and firms that perform compilation or review services, but no audits, must have off-site reviews not less than once every three years, unless the licensee or firm elects an on-site quality review.

Temporary Practice. An out-of-state accountant may practice temporarily in Utah if the practice is incidental to his/her regular out-of-state practice, provided that such practice is conducted in conformity with Utah laws and rules.

Reciprocity. The Division may issue a license to a person who holds a license or a certificate as a CPA issued by another state, district, or territory of the United States if the applicant has passed the qualifying examination and also fulfills one of the following:

1. Meets all current requirements in Utah for issuance of a license at the time the application for license is made;

2. Meets the requirements for licensure applicable in Utah at the time of the issuance of the applicant's license or certificate by the state from which the original license by examination was issued; or
3. Has five years of qualifying experience after passing the Uniform CPA Examination and is within 10 years immediately preceding this application.

Foreign Accountants. A foreign accountant who is the holder of a certificate, license, or degree in a foreign country constituting recognized qualification for the practice of public accountancy may practice temporarily in Utah on professional business incident to his/her regular practice. Foreign accountants may qualify for reciprocal CPA certificates if their educational and examination requirements are or were, at the time that their certificates, licenses, or degrees were issued, equal to the requirements for an original Utah CPA certificate. Applicants for reciprocal CPA certificates must meet all other requirements listed in the section on reciprocity.

Fees

| | |
|---|----------|
| Application for License | \$ 75.00 |
| Application for Approval to take Examination..... | 30.00 |
| Examination/Reexamination (all sections) | 221.00 |
| Each section | 39.00 |
| Reexamination Administration..... | 39.00 |
| Reciprocity (endorsement)..... | 75.00 |
| Biennial Renewal..... | 50.00 |

VERMONT

General Qualifications. A CPA license shall be issued to any person who has a place of business or, as an employee, is regularly employed in Vermont; has attained the age of 18 years; is of good moral character; meets the educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. The educational requirement is as follows:

1. Sixty or more semester hours of college credit at a college or university recognized by the Board, including a minimum of 30 semester hours of accounting, auditing and related subjects as the Board determines to be appropriate, and four years of experience in public accounting, meeting the requirements prescribed by Board rule, or other experience or employment which the Board in its discretion considers substantially equivalent;
2. One hundred twenty or more semester hours of college credit at a college or university recognized by the Board, including a minimum of 30 semester hours of accounting, auditing and related subjects as the Board determines to be appropriate, and two years of experience in public accounting, meeting the requirements prescribed by Board rule, or other experience or employment which the Board in its discretion considers substantially equivalent;

3. One hundred fifty or more semester hours of college credit at a college or university recognized by the Board, including a minimum of 42 semester hours of accounting, auditing and related subjects as the Board determines to be appropriate, and one year of experience in public accounting, meeting the requirements prescribed by Board rule, or other experience or employment which the Board in its discretion considers substantially equivalent; or
4. An apprenticeship program satisfying requirements established by rule of the Board to ensure continuing opportunity for nonuniversity-trained persons to practice public accounting consistent with assuring the highest standards of service.

Experience Requirement. The experience requirement for a CPA certificate is one to four years, depending on the applicant's education, in the practice of public accounting or equivalent experience, or employment acceptable to the Board.

Conditioning. A candidate who successfully completes two or more sections of the Uniform CPA Examination and receives a grade of at least 50 on all required sections is granted credit for such sections successfully completed for a period of three years or the next six examination administrations. The Board shall use the Uniform CPA Examination and Advisory Grading Service of the American Institute of Certified Public Accountants to assist it.

Recognition is given to candidates who have successfully completed two or more sections of the examination in another state in the same manner as described in the preceding paragraph.

Continuing Professional Education (CPE). Public accountant licenses and firm registrations shall be renewed every two years. A licensee seeking renewal shall show that he/she has completed no fewer than 80 hours of continuing professional education during the two-year period ending one month before the renewal date.

Report Review. As an alternative to direct submission of financial statements, an individual or firm may submit proof of a report review examination performed by a professional organization within the three years immediately preceding license renewal.

Temporary Practice. An out-of-state accountant may temporarily or periodically practice in Vermont if he/she is conducting a regular practice outside Vermont, provided the temporary practice is conducted in conformity with the regulations and rules of professional conduct promulgated by the Board.

All nonresident firms licensed or registered in another state or country that desire to practice temporarily in Vermont must register with the Board and pay the required fee. The Board shall adopt rules prescribing the procedure to be followed in carrying out the registrations. Registrations under this section shall expire three months after issuance.

Reciprocity. A reciprocal CPA certificate may be granted to a CPA of another state who satisfies all of the general qualifications, educational requirements, and experience requirements imposed upon applicants for an original CPA certificate in Vermont, including 120 hours of CPE within three years immediately preceding application.

Foreign Accountants. Foreign accountants whose examination and other qualifications are, in the opinion of the Board, comparable to those of Vermont CPAs may be granted reciprocal CPA certificates if they meet all of the other requirements imposed upon applicants for original Vermont CPA certificates.

Other. The state makes license issuance or renewal dependent upon the licensee being in compliance with court-ordered child support, tax and unemployment compensation payments.

Fees

| | |
|--------------------------------------|----------|
| Initial Examination Application..... | \$350.00 |
| Examination | |
| All Sections | 275.00 |
| One Section | 125.00 |
| Two Sections | 175.00 |
| License Application..... | 75.00 |
| Biennial License Renewal..... | 90.00 |
| Firm Registration..... | 15.00 |
| Biennial Firm Renewal | 20.00 |
| Temporary Permit..... | 5.00 |

VIRGINIA

General Qualifications. A CPA certificate (license) shall be issued to any person who meets the Board's requirements of good character and education, and who passes the Uniform CPA Examination and a special examination in professional ethics.

Educational Requirement. An applicant for the CPA certificate must have obtained a baccalaureate or higher degree from an accredited institution and shall have completed at an accredited institution--either prior to, concurrent with or subsequent to completion of the baccalaureate degree or higher degree--the following:

1. At least 24 semester hours of accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting, and
2. At least 18 semester hours in business courses (other than accounting courses) at the undergraduate or graduate level.

Experience Requirement. For an original license, each applicant must have:

1. One year of acceptable experience in accounting or a related field. The experience may include providing any type of service or advice involving the use of accounting, management, financial, tax, or consulting advisory skills or services. Acceptable experience shall include employment in government, industry, academia, public accounting or related services.
2. One year of experience in "public accounting" is required to supervise services involving the practice of public accounting, and for those who sign or authorize another person to sign on

behalf of the firm the financial statement resulting from the practice of public accounting. Strict reporting of hours spent on certain tasks is required. Please check the Board’s regulations for the details at our Web site www.boa.state.va.us.

Conditioning. A candidate who successfully passes any two sections of the Uniform CPA Examination may be granted credit for such sections on the following six successive examinations, provided that a minimum grade of 50 is received on each section for which credit has not been retained. To receive any credit, an applicant must sit for all sections of the examination for which he/she does not already hold valid credit.

Continuing Professional Education (CPE). In order to renew a license, an individual must complete a minimum of 20 credit hours of CPE annually and a total of 120 credit hours every three years. January 1 marks the beginning of the reporting period of each year.

Firm Registration. Firms performing “public accounting” or those using Certified Public Accountant or CPA in the business name must register the firm with the Board.

Quality Review. Participation by registered CPA firms in the Peer Review program is required in Virginia effective July 1, 2002.

Temporary Practice. Virginia makes no provision for the issuance of temporary permits to practice.

Endorsement. A CPA certificate may be issued to a CPA of another state who meets all of the general qualifications, educational requirements, and experience requirements imposed upon applicants for an original Virginia CPA certificate; has obtained his/her original CPA certificate under standards which are equivalent to those in Virginia; and passes a special examination in professional ethics. Virginia recognizes licensees from states and jurisdictions determined to be substantially equivalent. This provision eliminates some of the paperwork required of the applicant.

Foreign Accountants. Foreign accountants must have credentials evaluated by one of the board approved credential evaluation services and take the Uniform CPA Examination to become licensed in Virginia.

Substantially Equivalent States. Virginia recognizes CPAs from states and jurisdictions that have been determined substantially equivalent. Visit the Board’s Web site for details at www.boa.state.va.us.

Fees.

| | |
|--|----------|
| Examination (maximum) | \$224.00 |
| Reexamination (All subjects) | 204.00 |
| Reexamination (1 subject) | 104.00 |
| Reexamination (2 subjects) | 137.00 |
| Reexamination (3 subjects) | 171.00 |
| Out-of-State Proctoring | 75.00 |
| CPA Original Certificate (license) | 24.00 |
| Reciprocal Certificate (endorsement) | 24.00 |
| CPA Certificate (license) Renewal (1 year) | 24.00 |
| CPA Firm Registration (2 years) | 24.00 |

VIRGIN ISLANDS

General Qualifications. A CPA certificate shall be issued to any person who is a citizen, or who has duly declared his/her intention of becoming a citizen, of the United States; is a resident of, or is employed in, or has a place of business in, the U.S. Virgin Islands; has attained the age of 21 years; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement. The minimum educational requirement for the CPA certificate is a diploma from a four-year high school.

Experience Requirement. The experience requirement for the CPA certificate is six years of public accounting experience preceding the date of application.

Candidates who hold degrees from recognized colleges or universities are required to have three years of experience, immediately preceding application in public accounting or in governmental accounting as an auditor or internal revenue agent. Candidates who hold degrees from recognized colleges or universities and who have completed 30 or more semester hours of study in accounting, business law, economics, and finance (of which a minimum of 20 semester hours are in accounting) must have two years of experience, immediately preceding application, in public accounting or governmental accounting as an auditor or internal revenue agent.

Conditioning. A candidate who passes any two or more sections of the Uniform CPA Examination may be granted credit for those sections on subsequent examinations. Each candidate must pass a local CPA examination in addition to the Uniform CPA Examination.

Continuing Professional Education (CPE). There is currently no provision for continuing professional education.

Quality Review. The Board has not implemented a quality review program.

Temporary Practice. An out-of-state accountant may temporarily practice in the U.S. Virgin Islands on professional business incident to his/her regular practice.

Reciprocity. A reciprocal CPA certificate may be granted to a CPA of another state who meets all of the general qualifications, educational requirements, and experience requirements imposed upon a candidate for an original certificate in the U.S. Virgin Islands.

Foreign Accountants. Any person of good moral character who holds a certificate, license, or degree which authorizes him/her to practice public accounting in a foreign country may register with the Board. Persons so registered are permitted to use the title under which they are generally known in their own country, followed by the name of that country.

Fees

| | |
|------------------------------------|----------|
| Initial Examination..... | \$150.00 |
| Reexamination (all sections) | 100.00 |
| Reciprocal Certificate..... | 25.00 |
| Local Certificate..... | 25.00 |

| | |
|------------------------|--------|
| Permit Fee | 25.00 |
| Business License | 300.00 |

WASHINGTON

General Qualifications. A CPA license shall be issued to any person who is of good moral character; meets the specified educational and experience requirements; passes the Uniform CPA Examination; and passes a separate examination in professional ethics.

Educational Requirement. To be eligible to take the CPA examination candidates must have completed:

- A. At least 150-semester hour credits of college education,
- B. A baccalaureate or graduate degree from an accredited US college or university, and
- C. A concentration in accounting which means:
 - 24 semester hour credits (36 quarter hours) in accounting subjects, of which at least 15 semester hours are at the upper division or graduate level, (an upper division course is defined as a course only available to students who have standing as a junior, senior, or graduate; frequently carries completion of an elementary course as a prerequisite for admission and is usually designated as “upper division” by the school offering the course), and
 - 24 semester hour credits (36 quarter hours) in business administration subjects.

Experience Requirement. The applicant's experience must be for a minimum of 12 months, consisting of at least 2,000 hours, through the use of accounting, attestation, management advisory, financial advisory, tax, tax advisory or consulting skills. The 2,000 hours are **work** hours; i.e., the hours are not limited to billable hours. Nor are the 2,000 hours limited to hours for which the candidate received a wage or salary. These hours can include volunteer work and overtime hours.

Conditioning. A candidate who passes at least two sections of the Uniform CPA Examination at one sitting and receives a minimum grade of 50 on the remaining sections for the examination may extend credit in passed areas to the next six consecutive administrations of the examination. In order to receive credit for passing additional sections, the candidate must attain a minimum grade of 50 on sections written but not passed on the sitting.

Continuing Professional Education (CPE). A licensee must complete 120 CPE credit hours in the three-year period prior to their renewal which is limited to 24 CPE credit hours in non-technical subject areas and must include four CPE credit hours in ethics applicable to the practice of public accounting in Washington State. Licensees must maintain a minimum of 20 hours of CPE per calendar year. A certificate holder or a resident nonlicensee firm owner must complete four CPE credit hours in ethics applicable to the practice of public accounting in Washington State. Individuals holding practice privileges are exempt from Washington State’s CPE requirements.

Quality Review. The Board conducts Quality Assurance Reviews (QAR) and exempts firms from reviews based on statute. The QAR program requires that firms submit one each of audit, review, and compilation reports (selected by the firm). An unmodified quality review letter can be submitted as an alternative. Firms are subject to the review once every three years; and firms’ licensing is

conditioned on QAR participation. A Board QAR Committee reviews all reports. The Board does not get involved in the process unless the Committee refers severe problem cases.

Temporary Practice. See Practice Privileges below.

Practice Privileges. State law, RCW 18.04.350(2) provides for practice privileges for individuals. If the CPA's level of practice in Washington meets the definition of "entering the state," in order to enter the state under the practice privilege provisions of Washington state law the CPA must (1) meet the statutory requirement to qualify, (2) file a "Notification of Intent to Enter" form, and (3) pay a fee of \$300. Notice is effective for three years. Contacting the Board is recommended regarding practice privileges.

Reciprocity. The board may issue a license through interstate reciprocity if an individual holds a CPA license to practice public accounting issued by another state provided: 1) the individual meets the Board's criteria or 2) the individual is deemed substantially equivalent by NASBA. See Board Policy Number 2002-1 "Substantially Equivalent Jurisdictions."

Foreign Accountants. The Board will grant a CPA license to a chartered accountant from Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, or Ontario, Canada, who passes the IQEX and completes 120 hours of acceptable CPE. The Board will grant a CPA license to a Chartered Accountant from Australia who passes the IQEX, completes 120 hours of acceptable CPE, and completes the audit portion of the CPA exam.

Fees

| | |
|--------------------------------|----------|
| Examination..... | \$264.00 |
| Reexamination | |
| One Section..... | 149.00 |
| Two Sections..... | 172.00 |
| Four Sections..... | 239.00 |
| Initial License..... | 300.00 |
| License Renewal..... | 200.00 |
| Firm License and Renewal*..... | 200.00 |

* *Sole Practitioner without employees exempt from fee.*

WEST VIRGINIA

General Qualifications. A CPA certificate shall be issued to any person who is domiciled or has a place of business in West Virginia; is over the age of 18 years; is of good moral character; meets the specified educational and experience requirements; and who passes the Uniform CPA Examination. West Virginia has a registration for CPAs who were previously licensed but are no longer practicing public accounting, which is designated the Active Certificate Holder registration. This registration verifies the status of the CPA as having a valid certificate, current and in good standing, but not being licensed. This registration does not require any CPE. The registration is comparable to the inactive status of CPAs recognized in some other states.

Educational Requirement. The educational requirement for the Uniform CPA Examination is graduation from an accredited college or university, with a baccalaureate or equivalent degree with a

major in accounting. In lieu of this requirement, the Board will accept a baccalaureate or equivalent degree from an accredited college or university with additional accounting and business law hours from an accredited university or college. If the degree is in another field, the minimum number of accounting hours accepted are as follows: auditing, three; principles of accounting, six; advanced accounting, three; business law, six; managerial or cost accounting, three; intermediate accounting, six; and federal tax, three.

Effective February 15, 2000, the satisfactory completion of 150 semester hours or their equivalent at such accredited institutions, including the attainment of the aforesaid degree, will be required. The candidate shall have completed at the upper-division baccalaureate and/or graduate levels at least 27 semester hours in accounting, as follows: financial/intermediate accounting, six; auditing/accounting information systems, six, with at least three in auditing; tax, three; cost/managerial or governmental/not-for-profit accounting, three; accounting electives, nine, of which three may include accounting internships or independent studies. The candidate shall also have completed six semester hours in business law, and at least 27 semester hours in business courses, as follows: economics, three; finance, three; marketing, three; statistics, three; management, three; business-related electives, 12, excluding introductory principles of accounting components and the required six semester hours in business law.

Experience Requirement. Candidates applying for licensure shall have two years of public accounting experience, satisfactory to the Board, or experience of such length and character that, in the opinion of the Board, is considered the equivalent of such public accounting experience. The Board requires said experience to be obtained in full-time employment. Up to four years of part-time experience may be considered as two years full-time experience, if the Board perceives it to be equivalent. All experience must be obtained under the supervision of a CPA or RPA and qualifying experience must have been obtained within four years of applying for licensure.

Conditioning. Candidates will be given conditional credit only if two or more, but not all four, sections of the examination are passed. However, in order to receive credit for the sections passed, candidates must have written all sections of the examination for which they lack credit, and must have obtained a minimum score of 50 percent on each section not passed at the sitting in which conditional credits are obtained. As with prior rules, candidates must pass the remaining sections of the examination within six consecutive sittings after they have received conditional credit. Candidates with conditional credits who sit for subsequent examinations must take all sections not passed and receive a minimum score of 50 percent in order to receive future conditional credits or pass the examinations.

For those individuals who, under the old rules, have previously received conditional credits for passing one or more sections of the examination, these conditional credits will remain in place. As of the May 1994 examination, these grandfathered candidates must meet the balance of the requirements noted in the previous paragraph. Thus, they must sit for all sections for which they have not retained credit and they must obtain a minimum score of 50 percent or more in order to receive any future conditional credit.

Continuing Professional Education (CPE). West Virginia requires 40 hours of CPE annually in order for a CPA to be eligible for renewal of a license. With regard to interactive study, the Board will award one hour of credit for the completion of each 50 minutes of actual participation in the program, or its lesson equivalent in a home-study course. West Virginia approves courses individually, not

sponsors. Pre-approval of courses is required even if approved by NASBA. Currently, there is no limit on the different types of CPE a CPA can report.

Quality Review. The Board does not have statutory authority to implement a quality review or positive enforcement program at this time.

Temporary Practice. A person holding a certificate or registration issued by the accountancy board of another jurisdiction may temporarily practice in this state on professional business incident to his/her regular practice, provided that he/she shall in the practice be governed by this rule and pay a license fee. An application for a nonresident or temporary license must be completed, accompanied by a certifying/verifying letter from the applicant’s resident board, a copy of the applicant’s current license to practice in his/her resident state, and the required fee. This temporary or nonresident permit/license may be renewed.

Reciprocity. A reciprocal CPA certificate may be granted to a CPA of another state who is domiciled or has a place of business in West Virginia, provided that an applicant holding a certificate in another state may merely be employed in West Virginia. Applicants for reciprocal certificates must meet all requirements imposed upon candidates for an initial West Virginia CPA certificate. Reciprocal certificates will be granted only to candidates who are licensed in jurisdictions that grant similar privileges to West Virginia CPAs.

Foreign Accountants. A foreign accountant whose qualifications, in the opinion of the Board, are equivalent to those of a West Virginia CPA may apply for a reciprocal CPA certificate under the provisions of the section on reciprocity. West Virginia has agreed to accept the results of the IQEX for applicants applying for CPA certificates in West Virginia, if the applicants meet the residency and educational requirements. The Board has no provisions to accept candidates from other countries. All applicants must meet the residency and educational requirements of West Virginia.

Fees

| | |
|---|----------|
| Initial Examination..... | \$170.00 |
| Re-Examination – All Sections (\$40.00 per section retaken) | 160.00 |
| Transfer of Credit(s) Application and Examination Application | |
| Transfer of Credit Application | 155.00 |
| Examination Application | 170.00 |
| Minimum Transfer Fee of One or More Sections of Exam | 75.00 |
| Minimum Transfer Fee of Three Sections of Exam..... | 115.00 |
| Minimum Transfer Fee of Four Sections of Exam..... | 155.00 |
| Certificate | 30.00 |
| CPA License Renewal..... | 65.00 |
| PA License Renewal | 65.00 |
| Non-Resident License Application..... | 65.00 |
| Non-Resident CPA License Renewal..... | 65.00 |
| Accounting Corporation Registration..... | 55.00 |
| Limited Liability Company Registration..... | 55.00 |
| Active Certificate Holder Registration..... | 30.00 |
| Active Certificate Holder Registration Renewal..... | 50.00 |
| Copy of Roster/Directory Listing all Licensed CPAs/PAs, ACH..... | 110.00 |
| Copy of List of All Scheduled Examination Candidates..... | 110.00 |
| Late Fee for Filing CPE Reports (filed after January 31)..... | 110.00 |

| | |
|--|--------|
| Extension Request to File CPE Reports (postmarked prior to January 31)..... | 55.00 |
| Extension Request (postmarked subsequent to January 31)..... | 110.00 |
| Request for Extension of Time to File CPE Report (postmarked after June 30, each month) | 55.00 |
| Reinstatement of License Application Fee..... | 65.00 |
| Late Filing (all renewals postmarked after the annual renewal date of June 30) | 50.00 |
| Application for Reciprocal Certificate | 90.00 |

WISCONSIN

General Qualifications. A CPA certificate shall be issued to any person over the age of 18 years who meets the specified educational and experience requirements; passes the Uniform CPA Examination; and passes a special examination on professional ethics.

Educational Requirement. The educational requirement for the CPA certificate is a bachelor's degree or higher with a major in accounting or the reasonable equivalency of accounting and 150 hours of education, unless the degree and all education requirements were met prior to January 1, 2001. The degree must be granted by a college or university accredited by the North Central Association of Schools and Colleges or an equivalent association.

Experience Requirement. A CPA certificate will not be granted to any candidate until he/she has acquired at least one year of public accounting experience, or its equivalent, the sufficiency of the experience or the equivalency to be judged by the examining board.

Conditioning. A candidate who passes two sections of the Uniform CPA Examination and receives a grade of 50 or better on the remaining sections is granted credit for those sections passed at any two of the next four semi-annual examination administrations. To add to conditional credit, all sections not passed must be written and a grade of 50 or better obtained. Candidates who successfully complete three sections of the Uniform CPA Examination are not required to obtain the minimum grade of 50 on the remaining sections.

Credit for section(s) of the Uniform CPA Examination obtained in another state may be granted to a candidate who becomes domiciled in Wisconsin and could have otherwise qualified as a Wisconsin candidate.

Continuing Professional Education (CPE). The jurisdiction does not currently have a provision mandating CPE.

Quality Review. The Board has not implemented a quality review program.

Temporary Practice. A CPA of another state may temporarily practice in Wisconsin on professional business incident to an engagement with a client of his/her regular practice in the state in which he/she is domiciled, provided that such CPA has neither residence nor office in Wisconsin, and that the client is not located exclusively in Wisconsin.

Reciprocity. A reciprocal CPA certificate may be granted to a CPA of another state who meets all of the general qualifications, education requirements, and experience requirements imposed upon candidates for original certificates at the time of filing the application. Applicants for reciprocal CPA certificates are required to pass an examination in professional ethics.

Foreign Accountants. A foreign accountant who holds a certificate to practice public accounting from a foreign country may be granted a reciprocal CPA certificate, if the standards (including examination) governing the issuance of such foreign certificate, in the opinion of the Board, are equivalent to those in Wisconsin. All foreign education must be evaluated by a credential evaluation service.

Fees

| | |
|--|----------|
| Examination Application | \$199.00 |
| Reexamination | |
| All Sections | 199.00 |
| One Section | 96.00 |
| Two Sections | 130.00 |
| Three Sections..... | 165.00 |
| Reciprocal Certificate..... | 59.00 |
| Biennial Registration (individual) | 59.00 |
| Transfer of Credits (passed examination but not certified) | 53.00 |
| Biennial Registration (firm)..... | 56.00 |
| Initial Credential (license--\$53.00--and initial ethics examination--\$57.00) | 110.00 |
| Ethics Examination | 57.00 |

WYOMING

General Qualifications. A CPA certificate shall be issued to any person who is a resident of, has a place of business in, or, as an employee, is regularly employed in Wyoming; has attained the age of 19 years; meets the specified educational requirements; and successfully completes the Uniform CPA Examination and a special examination on the Rules of Professional Conduct.

Educational Requirement. Candidates who earned a baccalaureate degree conferred by a college or university recognized by the Board prior to 12/31/99 must show that they have completed 24 semester hours in accounting to qualify to take the CPA exam. Candidates who earned a degree after 12/31/99 must complete 150 semester hours of college education to include a baccalaureate degree and must show 24 semester hours in upper division accounting hours and 24 semester hours in business.

Experience Requirement. A permit to engage in the practice of public accounting as a CPA may be granted to the holder of a CPA certificate who has two years of public accounting experience within five years immediately preceding application. No equivalent experience is allowed. No experience is necessary to obtain a certificate. Part-time experience will be recognized to meet the 1920 hours full-time equivalent.

Conditioning. A candidate who successfully completes two sections of the Uniform CPA Examination may be granted credit for those section(s) on examinations given during the subsequent three calendar years. Candidates must earn a minimum grade of 50 on sections for which

credit has not been retained to earn or improve a condition. Candidates must sit for all sections not passed regardless of examination location.

Credit may be granted to candidates who successfully complete section(s) of the Uniform CPA Examination in another state in accordance with the above standards.

Continuing Professional Education (CPE). All CPAs who hold permits to practice are required to complete 120 hours of acceptable continuing professional education during the three fiscal years immediately preceding the renewal of a permit to practice. Holders of reciprocal certificates must comply with the above requirement upon renewal of each annual permit. Inactive certificate holders are not required to comply with CPE requirements. No pre-registration of courses is necessary. Credit is based on a 50-minute hour.

Peer Review. Practice units must furnish evidence of completion of a quality review when requested to do so. All practice units are subject to review every three and one-half years. Evidence of completion means the receipt of a final acceptance letter from an approved practice monitoring program.

Temporary Practice. Available while the individual is in the process of applying for a certificate or permit.

Reciprocity. A reciprocal CPA certificate and permit may be granted to a CPA of another state who meets the requirements, except residency, imposed upon candidates for an original CPA certificate and permit in Wyoming. Wyoming will waive educational requirements if an applicant can demonstrate five years of experience within the previous ten years.

Foreign Accountants. The Board requires a professional evaluation of transcripts by an independent agency. IQEX is accepted in lieu of the Uniform CPA Examination for holders of IQAB-approved credentials. Public accounting experience is required.

Fees

| | |
|-----------------------------------|----------|
| Examination..... | \$385.00 |
| Reexamination | |
| All Sections..... | 400.00 |
| Per Section..... | 100.00 |
| Original Certificate..... | 25.00 |
| Reciprocal Certificate..... | 25.00 |
| Annual Inactive Status..... | 75.00 |
| Annual Permit..... | 150.00 |
| Annual Firm Registration (Permit) | |
| Partnership..... | 150.00 |
| Corporation..... | 150.00 |
| Limited Liability Company..... | 150.00 |

APPENDIX A

Tabulations of Provisions in State Accountancy Laws

**STATE PUBLIC ACCOUNTANCY LAWS
DATES OF ENACTMENT/RESTRICTED NON-CPA TITLES**

| Jurisdiction | Date of First Law | Date of First Law Restricting Non-CPA Titles | Grandfathered or Dying Class of Accountants (Titles) | Continuing Class of Licensed Accountants in Addition to CPAs (Titles) |
|---------------------|--------------------------|---|---|--|
| ALABAMA | 1919 | 1973 | PA | — |
| ALASKA | 1937 | 1949 | PA | — |
| ARIZONA | 1919 | 1933 | PA | — |
| ARKANSAS | 1915 | 1975 | PA | — |
| CALIFORNIA | 1901 | 1945 | PA | — |
| COLORADO | 1907 | 1937 | — | — |
| CONNECTICUT | 1907 | 1955 | PA | — |
| DELAWARE | 1913 | 1985 | — | PA |
| DIST. OF COLUMBIA | 1923 | 1978 | PA | — |
| FLORIDA | 1905 | 1927 | — | — |
| GEORGIA | 1908 | 1943 | PA | RPA |
| GUAM | 1967 | 1967 | PA | — |
| HAWAII | 1923 | 1955 | PA | — |
| IDAHO | 1917 | 1976 | LPA | — |
| ILLINOIS | 1903 | 1927 | PA | — |
| INDIANA | 1921 | 1969 | PA | AP |
| IOWA | 1915 | 1929 | PA | AP |
| KANSAS | 1915 | 1981 | — | — |
| KENTUCKY | 1916 | 1946 | PA | — |
| LOUISIANA | 1908 | 1924 | — | — |
| MAINE | 1913 | 1967 | — | PA |
| MARYLAND | 1900 | 1924 | — | — |
| MASSACHUSETTS | 1909 | 1963 | — | — |
| MICHIGAN | 1905 | 1925 | — | — |
| MINNESOTA | 1909 | 1979 | LPA | — |
| MISSISSIPPI | 1920 | 1930 | — | — |
| MISSOURI | 1909 | 1943 | PA | — |
| MONTANA | 1909 | 1969 | — | LPA |
| NEBRASKA | 1909 | 1957 | PA | — |
| NEVADA | 1913 | 1960 | PA | — |
| NEW HAMPSHIRE | 1921 | 1971 | PA | — |
| NEW JERSEY | 1904 | 1977 | PA | — |
| NEW MEXICO | 1921 | 1947 | RPA | — |
| NEW YORK | 1896 | 1959 | PA* | — |
| NORTH CAROLINA | 1913 | 1925 | — | — |
| NORTH DAKOTA | 1913 | 1975 | LPA | — |

| Jurisdiction | Date of First Law | Date of First Law Restricting Non-CPA Titles | Grandfathered or Dying Class of Accountants (Titles) | Continuing Class of Licensed Accountants in Addition to CPAs (Titles) |
|----------------|-------------------|--|--|---|
| OHIO | 1908 | 1959 | PA | — |
| OKLAHOMA | 1917 | 1968 | — | PA |
| OREGON | 1913 | 1951 | — | PA |
| PENNSYLVANIA | 1899 | 1976 | PA | — |
| PUERTO RICO | 1927 | 1945 | PA | — |
| RHODE ISLAND | 1906 | 1962 | PA | — |
| SOUTH CAROLINA | 1915 | 1969 | PA | AP [†] |
| SOUTH DAKOTA | 1917 | 1961 | PA | — |
| TENNESSEE | 1913 | 1955 | PA | — |
| TEXAS | 1915 | 1945 | PA* | — |
| UTAH | 1907 | 1959 | PA | — |
| VERMONT | 1912 | 1953 | — | RPA |
| VIRGINIA | 1910 | 1928 | — | — |
| VIRGIN ISLANDS | 1942 | 1957 | PA | — |
| WASHINGTON | 1903 | 1949 | — | — |
| WEST VIRGINIA | 1911 | 1959 | PA | — |
| WISCONSIN | 1913 | 1935 | — | — |
| WYOMING | 1911 | — | — | — |

PA –Public Accountant

RPA –Registered Public Accountant

LPA –Licensed Public Accountant

AP –Accounting Practitioner

* The initials “PA” are not permitted in New York and Texas. “Public Accountants” must use full title.

† The initials “AP” are not permitted in South Carolina.

SUNSET LAWS – STATE BOARD STATUS

| Jurisdiction | Year of Enactment | Scheduled Date of Termination | Frequency of Review | Status of Board |
|-------------------|-------------------|-------------------------------|---------------------------|---|
| ALABAMA | 1979 | N/A | 4 years | Last review completed in 2000. |
| ALASKA | 1977 | June 30, 2000 | 4 years | Board extended to 6/30/2000. |
| ARIZONA | 1978 | July 1, 2005 | 5 years Interim Review | Second review completed. |
| ARKANSAS | 1977 | N/A | N/A | Not applicable. |
| CALIFORNIA | 1994 | July 1, 2006 | 4 years | Second review completed. Board extended to 2006. |
| COLORADO | 1976 | July 1, 2005 | 5 years | Last review completed in 2000. |
| CONNECTICUT | 1977 | July 1, 2003 | 10 years | — |
| DELAWARE (1) | 1980 | N/A | 4 years | Second review completed. Board is revising laws, rules and regulations; still waiting for Sunset. |
| DIST. OF COLUMBIA | N/A | N/A | N/A | Not applicable. |
| FLORIDA | 1976 | N/A | N/A | Sunset review was repealed in 1993. |
| GEORGIA | 1977 | — | N/A | Sunset review has been repealed. |
| GUAM | N/A | N/A | N/A | Not applicable. |
| HAWAII | 1977 | N/A | N/A | Second review completed in 1989. Sunset review was repealed in 1994. |
| IDAHO | N/A | N/A | N/A | Not applicable. |
| ILLINOIS | 1979 | July 1, 2014 | 10 years | Review completed 2001. |
| INDIANA | 1978 | N/A | N/A | Review completed. Board continued. Law provided for one review only. |
| IOWA | N/A | N/A | N/A | Not applicable. |
| KANSAS | 1977 | N/A | N/A | Board extended after first review. No longer applicable. |
| KENTUCKY | N/A | N/A | N/A | Not applicable. |
| LOUISIANA | 1976 | July 1, 2006 | 4 years | Board extended to 7/1/06. |
| MAINE | 1977 | N/A | N/A | |
| MARYLAND | 1978 | July 1, 2115 | 10 years | Board extended to 7/1/2115. |
| MASSACHUSETTS | N/A | N/A | N/A | Not applicable. |
| MICHIGAN | 1980 | — | — | — |
| MINNESOTA | 1979 | N/A | N/A | The Sunset provision of the Minnesota Accountancy Law was repealed in 1981. |
| MISSISSIPPI | N/A | N/A | N/A | Not applicable. |
| MISSOURI | N/A | N/A | N/A | Not applicable. |
| MONTANA | 1977 | — | — | First review completed. Law amended to allow review upon Governor's request. |
| NEBRASKA | 1977 | — | — | Review completed. Board reestablished. |
| NEVADA | N/A | N/A | N/A | Not applicable. |

| Jurisdiction | Year of Enactment | Scheduled Date of Termination | Frequency of Review | Status of Board |
|---------------------|--------------------------|--------------------------------------|----------------------------|--|
| NEW HAMPSHIRE | N/A | N/A | N/A | Not applicable. |
| NEW JERSEY | 2000 | — | — | Review completed in 2000. |
| NEW MEXICO | 1999 | July 1, 2006 | 6 years | Board extended to 7/1/2006. |
| NEW YORK | N/A | N/A | N/A | Not applicable. |
| NORTH CAROLINA | 1977 | N/A | N/A | Initial review completed. Board extended. Sunset Commission abolished in 1981. |
| NORTH DAKOTA | N/A | N/A | N/A | Not applicable. |
| OHIO | N/A | N/A | N/A | Not applicable. |
| OKLAHOMA | 1977 | June 30, 2004 | 6 years | Fourth review completed. Board extended to 6/30/04. |
| OREGON | 1977 | N/A | N/A | Sunset review was repealed in 1993. |
| PENNSYLVANIA | 1981 | N/A | N/A | Sunset was terminated in PA. |
| PUERTO RICO | N/A | N/A | N/A | Not applicable. |
| RHODE ISLAND | 1977 | N/A | N/A | Termination repealed 1984. |
| SOUTH CAROLINA | 1978 | N/A | N/A | Not applicable. |
| SOUTH DAKOTA | 1989 | N/A | N/A | Statute provision to review. |
| TENNESSEE | 1977 | June 30, 2008 | 6 years | Fourth review completed. Board to be extended to 6/30/08. |
| TEXAS | 1977 | Sept. 1, 2003 | 12 years | Second review completed. Board extended to 9/1/2003. |
| UTAH | 1977 | July 1, 2002 | 10 years | Board extended to 7/1/2002. |
| VERMONT | 1978 | N/A | N/A | Amended to be reviewed at request of legislature. |
| VIRGINIA | N/A | N/A | N/A | Not applicable. |
| VIRGIN ISLANDS | N/A | N/A | N/A | Not applicable. |
| WASHINGTON | 1982 | N/A | N/A | Review completed in 1986. Board reestablished. Governor/legislature may require at will. |
| WEST VIRGINIA | 1998 | July 1, 2001 | Not yet known. | Board extended to 7/1/01. |
| WISCONSIN | N/A | N/A | N/A | Not applicable. |
| WYOMING | N/A | N/A | N/A | Not applicable. |

(1) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

COMPOSITION OF STATE BOARDS OF ACCOUNTANCY

| Jurisdiction | CPAs | PAs | Non-Licensees | Total |
|---|--------|--------|---------------|-------|
| ALABAMA | 5 | 1 | 1 | 7 |
| ALASKA | 5 | 0 | 2 | 7 |
| ARIZONA | 5 | 0 | 2 | 7 |
| ARKANSAS | 4 | 1 | 2 | 7 |
| CALIFORNIA | 6 | 0 | 5 | 11 |
| COLORADO | 5 | 1 | 1 | 7 |
| CONNECTICUT | 4 | 0 | 3 | 7 |
| DELAWARE (j) | 4 | 2 | 3 (a) | 9 |
| DIST. OF COLUMBIA | 3 | 1 | 1 | 5 |
| FLORIDA | 7 | 0 | 2 | 9 |
| GEORGIA | 5 | 1 | 1 | 7 |
| GUAM | 5 (i) | 0 | 0 | 5 |
| HAWAII | 0/7(b) | 0/7(b) | 2 | 9 |
| IDAHO | 5 | 1 | 1 | 7 |
| ILLINOIS BOARD OF EXAMINERS | 8 (c) | 0 | 1 (c) | 9 |
| ILLINOIS PUBLIC ACCOUNTANTS REGISTRATION COMMITTEE | 6 | 0 | 1 | 7 |
| INDIANA | 4 | 1 | 1 | 6 |
| IOWA | 5 | 1 | 2 | 8 |
| KANSAS | 5 | 0 | 2 | 7 |
| KENTUCKY | 6 | 0 | 1 | 7 |
| LOUISIANA | 7 | 0 | 0 | 7 |
| MAINE | 3 | 1 | 1 | 5 |
| MARYLAND | 4 | 0 | 3 | 7 |
| MASSACHUSETTS | 3 | 1 | 1 | 5 |
| MICHIGAN | 6 | 0 | 3 | 9 |
| MINNESOTA | 5 | 2 | 2 | 9 |
| MISSISSIPPI | 7 | 0 | 0 | 7 |
| MISSOURI | 6 | 0 | 1 | 7 |
| MONTANA | 3 | 1 | 1 | 5 |
| NEBRASKA | 6 | 0 | 2 | 8 |
| NEVADA | 6 | 0 | 1 | 7 |
| NEW HAMPSHIRE | 3 | 1 | 1 | 5 |
| NEW JERSEY | 7 | 2 | 3 (d) | 12 |
| NEW MEXICO | 4 | 0 | 3 | 7 |
| NEW YORK | 18 | 0 | 3 | 21 |
| NORTH CAROLINA | 5 | 0 | 2 | 7 |
| NORTH DAKOTA | 4 | 1 | 0 | 5 |
| OHIO | 8 (e) | 0 | 1 | 9 |
| OKLAHOMA | 5 | 1 | 1 | 7 |
| OREGON | 5 | 1 | 1 | 7 |

| Jurisdiction | CPAs | PAs | Non-Licensees | Total |
|---------------------|----------------|--------------|----------------------|--------------|
| PENNSYLVANIA | 9 | 1 | 5 (f) | 15 |
| PUERTO RICO | 5 | 0 | 0 | 5 |
| RHODE ISLAND | 3 | 1 | 1 | 5 |
| SOUTH CAROLINA | 5 | 2 | 2 | 9 |
| SOUTH DAKOTA | 0/4 (g) | 0/4 (g) | 2 | 6 |
| TENNESSEE | 9 | 0 | 2 | 11 |
| TEXAS | 10 | 0 | 5 | 15 |
| UTAH | 4 | 0 | 1 | 5 |
| VERMONT | 3 | 1 (h) | 1 | 5 |
| VIRGINIA | 5 | 0 | 2 | 7 |
| VIRGIN ISLANDS | 3 | 0 | 0 | 3 |
| WASHINGTON | 6 | 0 | 3 | 9 |
| WEST VIRGINIA | 5 | 2 | 0 | 7 |
| WISCONSIN | 5 | 0 | 2 | 7 |
| WYOMING | 4 | 0 | 1 | 5 |
| U.S. TOTAL | 287-298 | 28-39 | 91 | 417 |

- (a) In Delaware, the 3 nonlicensee members contain one legal member.
- (b) The Hawaii Board of Public Accountancy includes a total of seven current licensees, of which six must be permit holders in active practice; any combination of the two categories (CPA or PA) is permissible.
- (c) The Illinois Board of Examiners (CPA) is comprised of a total of 9 members; 1 member may be either an attorney or a CPA.
- (d) The New Jersey State Board of Accountancy includes 1 State Executive Department Member who may be a CPA, and 2 public members.
- (e) The Accountancy Board of Ohio includes 2 CPAs from national firms; 2 CPAs from Ohio firms; 2 CPAs employed outside public accounting; and 2 members of any of the above categories or retired.
- (f) The Pennsylvania State Board of Accountancy includes a Commissioner, Bureau of Professional and Occupational Affairs; Director, Bureau of Consumer Protection, Office of Attorney General or his designee; and 3 persons representing the public at large.
- (g) The South Dakota Board of Accountancy includes a total of 4 permit holders; any combination of the 2 categories is permissible (CPA or PA).
- (h) RPA.
- (i) Five voting CPA members and one non-voting Director of the Department of Revenue & Taxation.
- (j) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

CPA CERTIFICATE AND PERMIT TO PRACTICE REQUIREMENTS

All CPA candidates must pass the Uniform CPA Examination to qualify for the CPA certificate and permit to practice. For information about the education requirements, see the chart below and the *CPA Examination Conditioning Requirements Chart* (see page 112). The 150-hour requirement is currently in effect in 40 states. For more information about the requirements in a particular state, please contact the state board of accountancy (addresses in Appendix B). Some states require a special examination in professional ethics. (See page 121).

| Jurisdiction | GENERAL QUALIFICATIONS | | | EDUCATION | | EXPERIENCE | | EXPERIENCE THAT QUALIFIES | |
|-------------------|------------------------|---------|---|--|------------------------------|----------------|-----------------------------|--|---|
| | Age | Citizen | Required in State: Residency R, Employment E, or Office O | College Ed. (in years)/ Baccalaureate/ Graduate Study | Semester Hours in Accounting | Certificate | License/ Permit to Practice | Public Accounting Experience Required (in years) | Acceptable Nonpublic Accounting Experience as Deemed Acceptable by the Board (in years) |
| ALABAMA | 19 | Yes | Not required | Bac./150 hrs./Grad. | 33 (a) | 0 | 2 | 2 | 5 |
| ALASKA | 19 | No | Not required | Baccalaureate/150 hrs. (b) | 15 | 2-3 | 2-3 (c) | 2-3 | 4-6 (d) |
| ARIZONA | 18 | No | Not required | Baccalaureate | 24 | 2 | 2 (c) | 2 | 2 |
| ARKANSAS | N/A | No | R/E/O | Baccalaureate 150 hrs./Graduate | 30 (a) | 1 0 | 1 1 | 1 1 | 1 1 |
| CALIFORNIA | N/A | No | Not required | Bac./120 /150 hrs. (e) | 10/24 | 1-4 | 1-4 | 1-4 | 1-4 |
| COLORADO | N/A | No | Not required | Baccalaureate Graduate | 27 | 1 0 | 1 (c) 0 (c) | 1 0 | 1 0 |
| CONNECTICUT | N/A | No | Not required | Baccalaureate/150 hrs. | 36 | 2-3 | 2-3 | 3 | 3 |
| DELAWARE (gg) | 18 | No | Not required | 2 Baccalaureate Graduate | 21 | 0 0 0 | 4 2 1 | 8 4 2 | 4 4 2 |
| DIST. OF COLUMBIA | 18 | No | R/E (6 mos.) | Baccalaureate | 24 | 0 | 2 | 2 | 2 |
| FLORIDA | N/A | No | Not required | Baccalaureate plus 30 hrs. | 36 | 0 0 | 0 (c) 0 (c) | 0 0 | Not acceptable 0 |
| GEORGIA | 18 | No | Not required | Baccalaureate/150 hrs. | 30 (a) | 0 | 2 | 2 | 5 |
| GUAM | N/A | No | Not required | Baccalaureate/150 hrs. Master's (Business) Master's (Accounting) | 24 (bb) 24 (cc) —(dd) | 0 0 0 | 2 (ee) 2 (ee) 2 (ee) | 2 (ee) 2 (ee) 2 (ee) | 2 (ff) 2 (ff) 2 (ff) |
| HAWAII(f) | 18 | Yes | Not required | Baccalaureate Bac./150 hrs. | 18 (g) 24 (g) | 2-4.5 2 | 0 0 | 2.5-4.5 2 | 2 2 |
| IDAHO | 18 | No | R (h) | Bac./150 hrs./Grad. | 24 | 2 | 2 (c) | 2 | 2 (i) |
| ILLINOIS | 18 | No | Not required | Baccalaureate | 24 (j) | 0 | 1 | 1 | 1 |
| INDIANA | 18 | No | | Baccalaureate Graduate/150 hrs. | 24 15 | 2 | 2 (c) | 2 | 2-5 |
| IOWA | N/A | No | R/E/O | Baccalaureate/150 hrs. | 24 | 0 | 2 | 2 | Not acceptable |
| KANSAS | N/A | No | R/E/O | Baccalaureate/150 hrs. | 30 | 0 | 1 | 1 | |
| KENTUCKY | 18 | No | Not required | Baccalaureate/150 hrs. | 27 | 1 | 1 (c) | 1 (k) | 1 (k) |
| LOUISIANA | N/A | No | R (4 months legal residency)(f) | Baccalaureate/150 hrs. Graduate | 24 (a)(l) 21 (a)(l) | 1 (c) 1 (c) | 1 (m) 1 (m) | 1 (m) 1 (m) | Allowed (m) Allowed (m) |
| MAINE | 18 | No | Not required | Baccalaureate Master's | — (n) | 2 1 | 2 1 (c) | 2 1 | Allowed Allowed |

| Jurisdiction | GENERAL QUALIFICATIONS | | | EDUCATION | | EXPERIENCE | | EXPERIENCE THAT QUALIFIES | |
|----------------|------------------------|---------|---|---|------------------------------|---------------------|-----------------------------|--|---|
| | Age | Citizen | Required in State: Residency R, Employment E, or Office O | College Ed. (in years)/ Baccalaureate/ Graduate Study | Semester Hours in Accounting | Certificate | License/ Permit to Practice | Public Accounting Experience Required (in years) | Acceptable Nonpublic Accounting Experience as Deemed Acceptable by the Board (in years) |
| MARYLAND | 18 | No | Not required | Baccalaureate/150 hrs. | 30/27(o) | 0 | 0 | 1 | 0 |
| MASSACHUSETTS | 18 | No | Not required | Baccalaureate (p) Graduate | — (n)(p) | 3 (p) 2 (p) | 3 (c)(p) 2 (c)(p) | 3 (p) 2 (p) | 6–9 (p) 4–6 (p) |
| MICHIGAN | N/A | No | Not required | Baccalaureate Graduate | 24 | 2 1 | 2 1 | 2 1 | 2 1 |
| MINNESOTA | 18 | No | R/E/O | 0 2 Baccalaureate | 18 | 5 3 0–1 | 1 2 2 | 6 5 2–3 | Not acceptable Not acceptable 2–3 |
| MISSISSIPPI | N/A | No | R/O | Baccalaureate/150 hrs. | 24 (g) | 1 | 1 (c) | 0 | 1 |
| MISSOURI | 21 | No | R/E/O | Bac./150 hrs./Grad. | 27 | 0 | 1 | 1 | 1 |
| MONTANA | N/A | No | Not required | Baccalaureate/150 hrs. | 24 (l) | 0 | 1–2 | 1 | 2 |
| NEBRASKA | N/A | No | R/E/O | Bac./150 hrs. | 30 (a) | 0 | 2 | 2 | 3–3.5 |
| NEVADA | N/A | No | Not required | Bac./150 hrs. | — (n) | 2 (c) | 2 (c) | 2 | 4 |
| NEW HAMPSHIRE | 21 | No | Not required | Baccalaureate Graduate | 12 | 2 0 | 2 (c) 1 | 2 1 | 2 (q) 1 |
| NEW JERSEY | 18 | No | Not required | Baccalaureate/150 hrs. | 24/30 (r) | 1 | 1 | 1 | 4 |
| NEW MEXICO | 18 | No | Not required | Baccalaureate | 30 | 1 | 1 | 0 | 1 |
| NEW YORK | 21 | No | Not required | 0 Baccalaureate Graduate | 24 24 | 15 2 2 | 15 (c) 2 (c) 2 (c) | 15 2 2 | Not acceptable 2 2 |
| NORTH CAROLINA | 18 | No | Not required | Bac./150 hrs. Graduate | 30 | 1 | 1 (c) | 1 | 4 |
| NORTH DAKOTA | N/A | No | Not required | — Baccalaureate/150 hrs. (t) | 24/24 (l) | 4 1 (b) | 4 1 (b) | 4 1 (b) | 4 (s) 1 (b) |
| OHIO | 18 | No | R/E/O | Bac./150 hrs./Grad. | 30 | 1 4 (u) 2 (v) | 1 4 (u) 2 (v) | 1 4 (u) 2 (v) | 1 4 (u) 2 (v) |
| OKLAHOMA | N/A | No | R | Baccalaureate | 30 | 0 | 0 | 0 | 0 |
| OREGON | N/A | No | Not required | Baccalaureate Graduate/150 hrs. | 24 | 2 1 | 2 1 | 1 1 | 1 1 |
| PENNSYLVANIA | 18 | No | E or O | Baccalaureate/150 hrs. Graduate | 24/36 24 | 2 1 | 2 (c) 1 (c) | 2/1 1 | 2 1 |
| PUERTO RICO | 21 | Yes | R/E/O | Non-Accounting Baccalaureate | 32 | 8 0 | 8 (c) 0 (c) | 8 0 | 16 0 |
| RHODE ISLAND | N/A | No | R/E/O | Baccalaureate Graduate/150 hrs. | 24 | 1 1 | 1 (c) 1 (c) | 1 1 | Not acceptable Not acceptable |
| SOUTH CAROLINA | 18 | No | Not required | Baccalaureate/150 hrs. | 24 (w) | 2 | 2 (c) | 2(m) | 2(m) |
| SOUTH DAKOTA | N/A | No | Not required | Baccalaureate/150 hrs. | 24 | 0 | 1 | 1 | Not acceptable(x) |
| TENNESSEE | N/A | No | Not required | Baccalaureate/150 hrs. | 24 | 1 | 1 (c) | 1 | 1 |
| TEXAS | N/A | No | Not required | Bac./150 hrs./Grad. | 30 (a) | 1 | 1 | 1(m) | 1(m) |
| UTAH | N/A | No | Not required | Bac./150 hrs./Grad. | — | — | 1 | 1 | 1 |
| VERMONT | 18 | No | Not required | 60 semester hours | 30/30/42 | — | 1–4 | 1–4 | Acceptable |

| Jurisdiction | GENERAL QUALIFICATIONS | | | EDUCATION | | EXPERIENCE | | EXPERIENCE THAT QUALIFIES | |
|----------------|------------------------|---------|---|---|------------------------------|-------------|-----------------------------|--|---|
| | Age | Citizen | Required in State: Residency R, Employment E, or Office O | College Ed. (in years)/ Baccalaureate/ Graduate Study | Semester Hours in Accounting | Certificate | License/ Permit to Practice | Public Accounting Experience Required (in years) | Acceptable Nonpublic Accounting Experience as Deemed Acceptable by the Board (in years) |
| VIRGINIA | N/A | No | Not required | Baccalaureate (y) | 24 | 1 | 1 (c) | 1 (s) | 1 |
| VIRGIN ISLANDS | 21 | Yes | R/E or O | 0 | 24 | 6 | 6 | 6 | Not acceptable |
| | | | | Baccalaureate | | 3 | 3 | 3 | 3 |
| | | | | Graduate | | 2 | 2 | 2 | 2 |
| WASHINGTON | N/A | No | Not required | Baccalaureate/150 hrs. | 24 (z) | 0(aa) | 1 | 1 | 1 |
| WEST VIRGINIA | 18 | No | R/E or O | Baccalaureate/150 hrs. | 27 (a) | 0 | 2 | 2 | 2 |
| WISCONSIN | 18 | No | Not required | Baccalaureate/150 hrs. | 24 | 1 | 1 (c) | 1 | 1 |
| WYOMING | 19 | No | R/E or O | Baccalaureate/150 hrs. | 24/30 | 0 | 2 | 2 | Not acceptable |

- (a) Above introductory level.
- (b) Effective January 1, 2001.
- (c) There is no distinction between a license and a certificate.
- (d) Based on the point system in which different kinds of experience carry with them different point values, one must accumulate 4 to 6 experience points according to the level of education attained.
- (e) Education requirements vary. See Board's text information for details.
- (f) In Hawaii, must be a U.S. citizen, U.S. national, or an alien authorized to work in the U.S. For applicants who passed the Uniform CPA Examination prior to December 31, 2000, or who had gained conditional credit prior to December 31, 2000 and subsequently passed before the conditional credit expired, a baccalaureate degree is required. For all other applicants, a baccalaureate plus 150 hours are required. For a permit to practice, no additional experience is required.
- (g) Upper division/graduate level.
- (h) Residency required for examination applicants only.
- (i) Equivalent experience may be longer than 2 calendar years.
- (j) There are several methods by which the accounting concentration can be satisfied.
- (k) Verified by a CPA.
- (l) 24 semester hours in accounting and 24 semester hours in business.
- (m) Must be supervised by a CPA with an active permit to practice.
- (n) State does not specify hours.
- (o) Accounting, tax & law (thru 6/30/99); accounting & tax (after 6/30/99).
- (p) In Massachusetts, only federal or commonwealth of Massachusetts governmental audit experience qualifies. Effective with November 2002 examination, the education and experience requirements will change. Refer to 252 CMR at www.state.ma.us/reg/boards/pa.
- (q) Governmental only.
- (r) Education requirements differ. See Board Regulations for details.
- (s) Governmental accounting or auditing can qualify.
- (t) See page 65 for temporary education requirements.
- (u) Four years experience are required only if the 150-hour requirement is waived by the equivalent examination.
- (v) Two years of experience are required if the 150-hour requirement is not met prior to the CPA exam but is met prior to CPA certification.
- (w) With business degree, 30 hours with nonbusiness degree.
- (x) In South Dakota, an individual who has no public experience may petition the Board for a hearing to determine whether the experience is equivalent to public accounting experience.
- (y) 150 hours required in 2006.
- (z) 15 hours must be upper division courses.
- (aa) Washington no longer issues certificates.
- (bb) Accounting must be upper division courses and include one course each in financial accounting, auditing, taxation, and management (or cost) accounting. Also requires 36 semester hours in business courses including six semester hours in economics, three semester hours in business law, and three semester hours in finance and can include accounting courses beyond the elementary level in excess of those included to meet the 24 semester hour requirement at the upper division level or graduate level.
- (cc) Accounting must be upper division courses and include one course each in financial accounting, auditing, taxation, and management (or cost) accounting. For those with an American Assembly of Collegiate Schools of Business accredited Master's degree in business, no business courses are required.
- (dd) For those with an American Assembly of Collegiate Schools of Business accredited Master's degree in business, no business or accounting courses are required.
- (ee) Applicants who first sit for the exam as a Guam Candidate in May 2000 or before must have two years of experience. However, one year of the two-year public accounting experience requirement will be waived, if an applicant who has a baccalaureate degree with an accounting concentration or equivalent has had not less than 30 semester hours of additional study in the field of business or related subjects. Applicants who first sit for the exam as a Guam Candidate after May 2000 must have one year of experience. There are complex experience rules for applicants who passed the exam as candidates of other states.
- (ff) Certain types of tax experience, audit experience, management advisory services, and internal auditor experience may be acceptable, if at a level equivalent to that performed in public accounting practice, and if verified by the certified public accountant or firm of certified public accountants supervising the applicant on a form provided by the Board.
- (gg) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

CPA EXAMINATION CONDITIONING REQUIREMENTS

The Uniform CPA Examination is administered in four sections: Business Law & Professional Responsibilities; Auditing; Accounting & Reporting — Taxation, Managerial, and Governmental and Not-for-Profit Organizations; and Financial Accounting & Reporting. Each section is graded separately, but a candidate must pass all sections with a score of 75 or higher in order to be eligible to become a CPA.

Because the examination is so rigorous, few candidates are able to pass all sections the first time they take them. However, boards of accountancy may award credit to candidates who earn passing grades in some sections while failing to qualify in others. Under such circumstances, the board is said to grant the candidate “conditional” status. The rules for earning conditional status are known as conditioning requirements, and they vary from state to state. The chart below summarizes the conditioning requirements for each jurisdiction.

In general, most boards require candidates to pass at least two sections before they can achieve conditional status, although a few boards grant conditional status to candidates who pass only one section. In addition, many boards also require candidates to earn a minimum grade in the sections failed in order for the candidates to receive credit for the sections passed. Candidates with conditional status are usually given a specific number of additional opportunities to pass the remaining section after which conditional credit expires and candidates must retake those sections. In most jurisdictions, candidates are required to take all sections of the examination for which credit has not been awarded, so candidates taking the examination for the first time must take all four sections.

| Jurisdiction | Candidate Must Take All Sections For Which Credit Is Not Retained | Number of Sections That Candidate Must Pass Initially | Minimum Grade Required In Failed Sections To Earn Credit For Sections Passed | Time By Which Candidate Must Pass Remaining Sections | Special Conditions |
|-------------------|---|---|--|--|---|
| ALABAMA | Yes | 2 | 50 | Next 4 exams | Condition extended for 4 exams as each section is passed. |
| ALASKA | Yes | 2 | 50 | Next 10 exams | Must sit for all failed sections at least once a year. |
| ARIZONA | Yes | 2 | 50 | Next 6 exams (or 3 years) | If no section is passed after 2 tries, must show additional study. |
| ARKANSAS | Yes | 2 | 50 (no minimum if 3 are passed) | Next 6 exams | No minimum grade required in failed sections if 3 passed at one sitting. |
| CALIFORNIA | Yes (a) | 2 | N/A–50 (a) | Next 6 exams | |
| COLORADO | Yes | 2 | 50 | Next 6 exams | |
| CONNECTICUT | Yes | 2 | 50 | Next 6 exams | |
| DELAWARE (d) | Yes | 2 | 50 (no minimum if 3 are passed) | Next 5 consecutive exams | If all sections are not passed on next 5 consecutive exams after conditioned status is obtained, forfeits all credit and must reapply as a new candidate. |
| DIST. OF COLUMBIA | Yes | 2 | 50 | Next 5 exams | If all sections are not passed on next 5 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate. |
| FLORIDA | Yes | 2 | 50 | Next 6 exams | |
| GEORGIA | Yes | 2 | 50 | Next 5 exams | |
| GUAM | Yes | 2 | 50 | Next 6 exams | |

| | | | | | |
|---------------|-----|---|---------------------------------|--------------|--|
| HAWAII | Yes | 2 | 50 | Next 6 exams | If all sections are not passed on next 6 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate. |
| IDAHO | Yes | 2 | 50 (no minimum if 3 are passed) | Next 6 exams | |
| ILLINOIS | Yes | 2 | 50 | Next 6 exams | |
| INDIANA | | 2 | 50 | Next 6 exams | Conditioned candidates may sit for reexamination at any of the 6 semi-annual exams succeeding the exam at which they become conditioned. |
| IOWA | Yes | 2 | 50 (no minimum if 3 are passed) | Next 5 exams | Conditioned candidates must sit for all failed sections. |
| KANSAS | Yes | 2 | 50 | Next 6 exams | May sit as often as desired if all sections need to be taken over, as long as residency requirement is met. If credit received for 2 sections on reexamination, may sit for any of next 6 exams offered, but must receive 50 in failed sections. If 3 subjects passed minimum 50 grade may be waived. Residency is not required for partial reexamination. |
| KENTUCKY | Yes | 2 | 50 | Next 6 exams | |
| LOUISIANA | Yes | 2 | 50 | Next 6 exams | |
| MAINE | Yes | 2 | 50 | Next 6 exams | If all sections are not passed on next 6 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate. |
| MARYLAND | Yes | 2 | 50 | Next 5 exams | |
| MASSACHUSETTS | Yes | 2 | 50 | Next 6 exams | |
| MICHIGAN | | 2 | 50 (no minimum if 3 are passed) | Next 6 exams | A reexam candidate may add to conditioned status by receiving a passing grade in another subject and receiving a grade of not less than 50 in the remaining subject. |
| MINNESOTA | Yes | 2 | 50 (no minimum if 3 are passed) | Next 5 exams | If all sections are failed and a grade of less than 50 is received, must skip one exam and show evidence of further study. |
| MISSISSIPPI | Yes | 2 | 50 | Next 6 exams | Must sit for all remaining sections each time candidate appears for reexamination. |
| MISSOURI | Yes | 2 | 50 | Next 6 exams | |
| MONTANA | Yes | 2 | 50 | Next 6 exams | |
| NEBRASKA | Yes | 2 | 50 | Next 5 exams | |
| NEVADA | Yes | 2 | 50 | Next 6 exams | |

| Jurisdiction | Candidate Must Take All Sections For Which Credit Is Not Retained | Number of Sections That Candidate Must Pass Initially | Minimum Grade Required In Failed Sections To Earn Credit For Sections Passed | Time By Which Candidate Must Pass Remaining Sections | Special Conditions |
|----------------|---|---|--|--|---|
| NEW HAMPSHIRE | Yes | 2 | 50 average | Within 5 years | |
| NEW JERSEY | Yes | 2 | 50 average | Next 10 exams | |
| NEW MEXICO | No | 2 | — | Next 6 exams | |
| NEW YORK | No | 2 | — | Within 3 years | All four sections must be passed within a three-year sliding window. |
| NORTH CAROLINA | Yes | 2 | 50 | Next 6 exams | |
| NORTH DAKOTA | Yes | 2 | 50 (no minimum if 3 are passed) | Next 6 exams | |
| OHIO | Yes | 2 | 50 | Next 6 exams | |
| OKLAHOMA | Yes | 2 | 50 | Next 6 exams | If candidate fails to sit for 1 out of 3 consecutive exams after conditional status has been obtained, all credit will lapse. |
| OREGON | Yes | 2 | 50 (no minimum if 3 are passed) | Next 6 exams | |
| PENNSYLVANIA | No | 2 | — | Next 10 exams | May sit for remaining sections separately. |
| PUERTO RICO | Yes | 2 | 50 | Next 10 exams | Candidates who have conditioned as of November 1993 do not have to take all sections for which credit is not retained. |
| RHODE ISLAND | Yes | 2 | 50 | Next 5 years or 6 exams (b) | |
| SOUTH CAROLINA | Yes | 2 | 50 average | Next 6 exams | No minimum if three sections are passed. |
| SOUTH DAKOTA | Yes | 2 | 50 | Next 7 exams | |
| TENNESSEE | Yes | 2 | 50 | Next 6 exams | |
| TEXAS (c) | Yes | 2 | 50 | Next 6 exams | |
| UTAH | Yes | 2 | 50 | Next 6 exams | |
| VERMONT | Yes | 2 | 50 | Next 6 exams | |

| | | | | |
|----------------|-----|---|---|--|
| VIRGINIA | Yes | 2 | 50 | Next 6 exams |
| VIRGIN ISLANDS | No | 2 | — | No time limit |
| WASHINGTON | Yes | 2 | 50 | Next 6 exams |
| WEST VIRGINIA | Yes | 2 | 50 | Next 6 exams |
| WISCONSIN | Yes | 2 | 50 (no minimum if 3 are passed initially) | Next 4 exams Credit is allowed for 2 of the next 4 exams. If remaining 2 exams are not passed within 2 attempts, the candidate forfeits all credit and must reapply to take all parts of examination. |
| WYOMING | Yes | 2 | 50 | Next 6 exams |

(a) Conditioning requirements vary. Review text section for details.

(b) Next 6 exams taken by candidate, or 5 years from date of exam when conditioned status was earned, whichever occurs first.

(c) Texas: Conditioned after 9/1/89 has the next six consecutive examinations.

(d) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

CPA EXAMINATION PROFILE

| State | Exam Candidates | | Number of Exam Sites |
|-------------------------|--------------------|--------------------|----------------------|
| | May 2001 | November 2001 | |
| ALABAMA | 424 | 527 | 1 |
| ALASKA | 194 | 165 | 4 |
| ARIZONA | 558 | 701 | 2 |
| ARKANSAS | 344 ⁵ | 350 ⁵ | 1 |
| CALIFORNIA ² | 9,500 | 12,053 | 3 |
| COLORADO | 931 | 1,164 | 2 |
| CONNECTICUT | 326 | 445 | 1, 2 or 3 |
| DELAWARE | 2,060 | 2,599 | 1 |
| DIST. OF COLUMBIA | 186 ³ | 163 ³ | 1 |
| FLORIDA | 885 | 1,191 ⁵ | 5 |
| GEORGIA | 1,032 | 1,173 | 1 |
| GUAM | 486 | 472 | 6-9 |
| HAWAII | 486 | 549 | 2 |
| IDAHO | 230 ² | 234 ² | 3 |
| ILLINOIS | 2,469 | 2,690 | 2 |
| INDIANA | 654 | 843 | 1 |
| IOWA | 363 | 347 | 1 |
| KANSAS | 193 | 242 | 1 |
| KENTUCKY | 643 | 760 | 1 |
| LOUISIANA | 374 | 545 | 3 |
| MAINE | 536 | 879 | 1 |
| MARYLAND | 2,245 ⁵ | 2,600 ⁵ | 2 |
| MASSACHUSETTS | 1,403 | 1,899 | 2 |
| MICHIGAN | 1,551 | 1,892 | 4 |
| MINNESOTA | 477 | 774 | 1 |
| MISSISSIPPI | 314 | 353 | 1 |
| MISSOURI | 680 | 890 | 4 |
| MONTANA | 134 | 115 | 1 |
| NEBRASKA | 139 | 170 | 1 |
| NEVADA | 118 | 119 | 2 |
| NEW HAMPSHIRE | 130 ⁵ | 150 ⁵ | 1 |
| NEW JERSEY | 1,033 | 1,251 | 3 |
| NEW MEXICO | 368 | 618 | 1 |
| NEW YORK | 5,515 | 6,458 | 6 |
| NORTH CAROLINA | 1,235 | 1,328 | 2 |
| NORTH DAKOTA | 165 | 134 | 1 |

| State | Exam Candidates | | Number of Exam Sites |
|----------------|--------------------|--------------------|----------------------|
| | May 2001 | November 2001 | |
| OHIO | 1,359 | 1,604 | 4 |
| OKLAHOMA | 611 | 871 | 2 |
| OREGON | 424 ² | 680 ² | 1 |
| PENNSYLVANIA | 2,320 | 2,934 | 6 |
| PUERTO RICO | 669 | 857 | 1 |
| RHODE ISLAND | 103 | 129 | 1 |
| SOUTH CAROLINA | 343 | 514 | 1 |
| SOUTH DAKOTA | 130 ⁵ | 170 ⁵ | 2 |
| TENNESSEE | 782 | 1,007 | 3 |
| TEXAS | 3,449 ⁵ | 4,079 ¹ | 6 |
| UTAH | 213 ⁵ | 214 ⁵ | 1 |
| VERMONT | 131 | 205 | 1 |
| VIRGINIA | 1,804 | 2,231 | 4 |
| VIRGIN ISLANDS | 8 ⁴ | 8 ⁴ | 1 |
| WASHINGTON | 1,068 | 1,093 | 3 |
| WEST VIRGINIA | 309 | 284 | 1 |
| WISCONSIN | 561 | 665 | 2 |
| WYOMING | 29 | 39 | 1 |

¹ 1998 information.

² Reflects number of candidates scheduled to take the examination.

³ 1994 information.

⁴ 1991 information.

⁵ 2000 information.

**STATE LICENSING REQUIREMENTS
FOR NON-CPAs IN STATES WITH A CONTINUING CLASS
OF ACCOUNTANTS IN ADDITION TO CPAs**

| Jurisdiction | Title | Age | Education | Experience | Examination |
|---------------------|------------------------------|------------|--|---|--|
| DELAWARE (1) | Public Accountant | 18 | Associate degree and 21 hours of accounting courses. | N/A | Audit and ARE sections of the Uniform CPA Examination. Entire NSPA examination. |
| GEORGIA | Registered Public Accountant | 18 | High school graduate or equivalent. | 2 years of public accounting experience with a CPA or RPA; or 5 years of accounting in industry, government, or college teaching. | Audit, ARE, and FARE sections of the Uniform CPA Examination. |
| INDIANA | Accounting Practitioner | 18 | High school or business college graduate. | 2 years of public accounting experience; or 2 to 5 years acceptable experience in college teaching, government, or industry. A master's in accounting or business administration may be substituted for 1 year of experience. | ARE section of the Uniform CPA Examination, or ARE and FARE whichever section(s) applies. |
| IOWA | Accounting Practitioner | — | Baccalaureate with a major in accounting. | 2 years of public accounting experience or equivalent. | FARE and ARE sections of the Uniform CPA Examination. |
| MAINE | Public Accountant | 18 | Baccalaureate | 2 years of public accounting experience or equivalent. A master's may be substituted for 1 year of experience. | ARE section of the Uniform CPA Examination and the Theory, Law, and Auditing sections of the NSPA Examination. |
| MONTANA | Licensed Public Accountant | — | Baccalaureate with 25 semester hours in accounting courses and 24 semester hours in business-related courses with at least 150 semester hours. | 1 year of experience with 500 hours of attest oriented experience or 2 years of acceptable private, government, or public experience. | Audit and FARE, and if not the holder of a valid U.S. Treasury Card, one of the other two sections of the Uniform CPA Examination. |
| OKLAHOMA | Public Accountant | — | A 4-year college degree with 30 semester hours of accounting courses, including auditing and 18 semester hours of related subjects. | None. | Audit, ARE and FARE sections of the Uniform CPA Examination. |
| OREGON | Public Accountant | — | Baccalaureate with at least 24 semester hours in accounting and at least 24 semester hours in business, economics, and written and oral communications and finance, OR high school graduate with at least 2 years of public accounting experience. | One year public accounting experience, including auditing. | Audit and ARE sections of the Uniform CPA Examination and an ethics exam. |

| Jurisdiction | Title | Age | Education | Experience | Examination |
|---------------------|------------------------------|------------|--|--|--|
| SOUTH CAROLINA | Accounting Practitioner | 18 | Baccalaureate with a major in accounting, or no requirement for candidates who choose to take the examination. | None | FARE and ARE sections of the Uniform CPA Examination, or meet the education requirement. |
| VERMONT | Registered Public Accountant | — | 60 or more semester hours of college credits including a minimum of 30 semester hours in accounting, auditing, and related subjects. | 4 years of public accounting experience or the equivalent. | Audit section of the Uniform CPA Examination plus the ACAT examination. |

(1) *Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.*

STATES THAT WILL GRANT A CERTIFICATE WITHOUT EXPERIENCE

1. ALABAMA (a)
2. COLORADO (b)
3. DELAWARE (a) (h)
4. DIST. OF COLUMBIA (a)
5. FLORIDA (c)
6. GUAM (a)
7. ILLINOIS (a)
8. IOWA (a)
9. KANSAS (a)
10. MASSACHUSETTS (d)
11. MINNESOTA (a)
12. MONTANA (a)
13. NEBRASKA (a)
14. NORTH DAKOTA (e)
15. OKLAHOMA (f)
16. PUERTO RICO (g)
17. SOUTH DAKOTA (a)
18. WEST VIRGINIA (a)
19. WYOMING (a)

- (a) Experience is required for the permit or license to practice, but not for the certificate (two-tier).
- (b) Experience not required if candidate meets higher educational requirement; e.g., baccalaureate degree plus additional 30 semester hours of study, or a master's degree with a concentration in accounting.
- (c) Experience is required for candidates with only baccalaureate degrees who applied for examination prior to August 2, 1983, the effective date for the 150-hour education requirement.
- (d) As of December 1, 2002, all candidates with a graduate degree in accounting, business administration or law with requisite accounting and business courses (48 semester hours) need no experience. These candidates will be granted a non-attest license (see 252 CMR at www.state.ma.us/reg/boards/pa.)
- (e) No longer true after 12/31/00.
- (f) Experience is not required for the CPA certificate or a permit to practice.
- (g) Experience is not required of a candidate with a baccalaureate degree with a concentration in accounting.
- (h) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

STATES REQUIRING A SPECIAL EXAMINATION OR COURSE IN PROFESSIONAL ETHICS

| | | |
|------------------------|----------------------------|--------------------------|
| 1. ALABAMA (a) (1) (2) | 13. LOUISIANA (5) | 25. OHIO (a) (1) |
| 2. ALASKA (1) | 14. MAINE (6) | 26. OREGON (a) |
| 3. ARIZONA (a) (1) | 15. MARYLAND (1) | 27. RHODE ISLAND (1) |
| 4. ARKANSAS (6) | 16. MICHIGAN (1) (5) | 28. SOUTH DAKOTA (b) (1) |
| 5. CALIFORNIA (a) (3) | 17. MINNESOTA | 29. TENNESSEE (1) |
| 6. COLORADO (a) (1) | 18. MISSOURI (a) (7) | 30. TEXAS (a) (11) |
| 7. CONNECTICUT (1) | 19. MONTANA (a) | 31. UTAH (1) (12) |
| 8. DELAWARE (1) (14) | 20. NEBRASKA (a) (1) | 32. VERMONT (a) |
| 9. FLORIDA (a) (4) | 21. NEVADA | 33. VIRGINIA (a) (1) |
| 10. IDAHO (a) (1) | 22. NEW MEXICO (8) | 34. WASHINGTON (13) |
| 11. IOWA (1) | 23. NORTH CAROLINA (a) (9) | 35. WISCONSIN |
| 12. KANSAS (a) | 24. NORTH DAKOTA (10) | 36. WYOMING (a) |

(a) Required at the time of certification, not at the time of examination.

(b) Required for both the permit to practice and the CPA certificate.

(1) Jurisdictions requiring completion of the AICPA CPE course "Professional Ethics for CPAs."

(2) Only required of those who did not pass LPR portion.

(3) California does not currently accept the AICPA ethics course; California course must be taken.

(4) Open-book exam on state's Accountancy Law and Rules of Professional Conduct.

(5) Ethics course (2 hours) is required for each CPE reporting cycle.

(6) Four-hour course in ethics each 3-year reporting cycle.

(7) Requires completion of the AICPA CPE course "Professional Ethics for CPAs" or any professional ethics exam approved by another State Board of Accountancy.

(8) The New Mexico Board uses the AICPA ethics exam.

(9) Course is on North Carolina Accountancy Law including Ethics Rules. 8-hour CPE credit given upon completion of course or open-book examination.

(10) Requires completion of the AICPA CPE course or an ethics course developed by the jurisdiction itself.

(11) Texas licensees must complete a 4-hour ethics course approved by the Board prior to certification, then 2 hours every 3 years thereafter.

(12) Also requires passing a Utah Laws and Rules Examination.

(13) Required at the time of licensure, not at the time of examination. Requires completion of the AICPA CPE course "Professional Ethics for CPAs." Washington CPAs must complete a 4-hour course in ethics applicable to the practice of public accounting during each 3-year reporting cycle.

(14) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

STATE BOARD FEES

Examination fees may change frequently. Check with the appropriate State Board of Accountancy for the most current fees.

| Jurisdiction | Initial Exam | Re-Exam (all sections) | Reciprocal Certificate | Temporary Practice Permit | License or Permit* |
|--|--------------|------------------------|------------------------|---------------------------|--------------------------------|
| ALABAMA | \$190.00 | \$165.00 (a) | \$ 50.00 | \$ 35.00 | \$ 35.00 A |
| ALASKA | 200.00 | 200.00 | — | 150.00 | 220.00 B |
| ARIZONA | 300.00 | 300.00 | 100.00 | — | 300.00 B |
| ARKANSAS | 260.00 (b) | 260.00 | 50.00 | — | 70.00 A |
| CALIFORNIA(c) | 240.00 | 240.00 | — | — | 200.00 B |
| COLORADO | 249.00 | 229.00 | 165.00 | — | 50.00 B |
| CONNECTICUT | 369.00 | 244.00 | 75.00 | — | 450.00 A (d) |
| DELAWARE (u) | 220.00 | 190.00 | 63.00 | — | — |
| DIST. OF COLUMBIA | 187.00 | 187.00 | 60.00 | — | 60.00 B |
| FLORIDA | 235.00 (e) | 200.00 (e) | 175.00 | 400.00 | 95.00 B |
| GEORGIA | 254.00 | 234.00 | 120.00 | 60.00 | 20.00 B |
| GUAM | 290.00 (s) | 240.00 | 200.00 | — | 100.00 A (t) |
| HAWAII | 329.00 | 319.00 | — | 150.00 | 165.00 B (f) |
| IDAHO | 175.00 | 150.00 | 175.00 | — | 55.00–125.00 B (f) 120.00 A |
| ILLINOIS BOARD OF EXAMINERS | 300.00 | 300.00 | 300.00 | — | — |
| ILLINOIS PUBLIC ACCOUNTANTS REGISTRATION COMMITTEE | — | — | — | — | 75.00 T |
| INDIANA | 209.00 | 209.00 | 50.00 | — | 45.00 T |
| IOWA | 285.00 | 255.00 | 50.00 | — | 100.00 B |
| KANSAS | 250.00 | 215.00 | 250.00 | — | 150.00 B |
| KENTUCKY | 140.00 | 140.00 | 100.00 | N/A | 100.00 |
| LOUISIANA | 250.00 | 245.00 | 100.00 | 100.00 | 65.00 A |
| MAINE | 240.00 | 215.00 | 70.00 | — | 50.00 A |
| MARYLAND | 218.00 | 119.00 | 50.00 | 25.00 | 40.00 B |
| MASSACHUSETTS | 305.00 | 305.00 | 192.00 (g) | — | — |
| MICHIGAN | 199.00 | 174.00 | 60.00 | 15.00 | 50.00 B |
| MINNESOTA | 212.00 | 212.00 | 150.00 | N/A | 45.00 A |
| MISSISSIPPI | 330.00 | 305.00 | 140.00 | — | 80.00 A |
| MISSOURI | 280.00 | 280.00 | 240.00 | — | 50.00 (h) |
| MONTANA | 225.00 | 200.00 | 100.00 | — | 90.00 A |
| NEBRASKA | 200.00 | 200.00 | 200.00 | — | 200.00 B |
| NEVADA | 250.00 | 250.00 | 160.00 | 160.00 (i) | 160.00 A (j) |
| NEW HAMPSHIRE | 225.00 | 200.00 | 200.00 | 75.00 (k) | 100.00 (l) |
| NEW JERSEY | 315.00 | 210.00 | 175.00 | — | 90.00 T |
| NEW MEXICO | 225.00 | 175.00 | 150.00 | — | 100.00 A 45.00 (m) |

| Jurisdiction | Initial Exam | Re-Exam (all sections) | Reciprocal Certificate | Temporary Practice Permit | License or Permit* |
|----------------|--------------|------------------------|------------------------|---------------------------|--------------------|
| NEW YORK | \$259.00 | \$250.00 | \$345.00 | — | \$345.00 T |
| NORTH CAROLINA | 250.00 | 250.00 | 75.00 | — | 50.00 A |
| NORTH DAKOTA | 230.00 | 230.00 | 140.00 | — | 45.00 A |
| OHIO | 255.00 | 220.00 | 100.00 | — | 135.00 T |
| OKLAHOMA | 120.00 | 120.00 | 120.00 | — | 50.00 A |
| OREGON | 150.00 | 150.00 | 300.00 | — | 150.00 B |
| PENNSYLVANIA | 135.00 | 135.00 | 65.00 | \$ 25.00 | 65.00 |
| PUERTO RICO | 275.00 | 225.00 | 100.00 | — | 100.00 T |
| RHODE ISLAND | 270.00 | 265.00 | 100.00 | 125.00 | 125.00 A |
| SOUTH CAROLINA | 234.00 | 234.00 | 70.00 (r) | 120.00 (n) | 80.00 A |
| SOUTH DAKOTA | 240.00 | 240.00 | — | — | 75.00 A |
| TENNESSEE | 259.00 | 224.00 | 100.00 | — | 100.00 B |
| TEXAS (o) | 214.00 | 214.00 | 100.00 | 100.00 | 240.00 A |
| UTAH | 262.00 | 262.00 | 75.00 | — | 50.00 B |
| VERMONT | 350.00 | 275.00 | 75.00 | 5.00 | 75.00 B (p) |
| VIRGINIA | 224.00 (j) | 204.00 (j) | 24.00 | — | 24.00 A |
| VIRGIN ISLANDS | 150.00 | 100.00 | 25.00 | — | 25.00 A |
| WASHINGTON | 264.00 | 239.00 | 300.00 | — | 300.00 T |
| WEST VIRGINIA | 170.00 | 160.00 | 90.00 | 65.00 | 65.00 A |
| WISCONSIN | 199.00 | 199.00 | 116.00 (q) | — | 53.00 |
| WYOMING | 325.00 | 340.00 | 25.00 | — | 150.00 A |

* Individual License or Permit:

- A—Annual
- B—Biennial
- T—Triennial

(a) Includes \$25.00 registration fee; initial exam fee includes \$50.00 application fee.

(b) First-time application includes \$50 administrative fee.

(c) Effective July 2002.

(d) Indicates renewal.

(e) Effective with the November 2001 CPA examination, fees will increase to \$275 for initial and \$240 for re-exam (all sections) or to \$335 and \$300.

(f) License and permit fees.

(g) License fee to increase in 2002.

(h) Subject to change, July 2000.

(i) Plus \$25.00 per person working in the State of Nevada.

(j) Maximum.

(k) Every 2 years.

(l) \$50.00 CPE/every 3 years.

(m) For firms.

(n) \$60 for individual.

(o) Application of intent—\$50.00; required prior to filing initial application.

(p) The license fee is included in the initial examination fee.

(q) Reciprocal Certificate—\$59.00. Ethics exam—\$57.00.

(r) Includes \$50 reciprocal application fee and \$20 certificate fee.

(s) Student residents, \$90; non-student residents, \$165.

(t) \$100 Initial; \$75 Annual Renewal.

(u) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

STATE CONTINUING PROFESSIONAL EDUCATION Rules and Regulations

| Jurisdiction | Law | Board Regulations | Reporting Form | Coverage |
|-----------------------|-----|----------------------|---|---|
| ALABAMA | • | • | • | All CPAs and PAs holding permits to practice. |
| ALASKA | • | • | • | Persons licensed to practice as CPAs (holders of active permits to practice). |
| ARIZONA | • | • | • | All registrants. |
| ARKANSAS | • | • | • | All holders of license to practice. |
| CALIFORNIA | • | • | • | CPAs/PAs holding certificates who are licensed to practice public accounting. |
| COLORADO | • | • | • | All holders of an active status certificate to practice. |
| CONNECTICUT | • | • | • | All licensees holding or applying for an annual license. |
| DELAWARE ⁵ | • | • | • | All holders of permits to practice. |
| DIST. OF COLUMBIA | • | • | • | All CPAs licensed to practice in D.C. |
| FLORIDA | • | • | • | All holders of active permits. |
| GEORGIA | • | • | Form required only for licensees who are audited. | All holders of permits to practice. |
| GUAM | • | • | • | All holders of individual permits to practice. |

Accept Licensee's Home State's CPE Requirement for Reciprocal License

| Hours | Reciprocity | Comments | Accept Licensee's Home State's CPE Requirement for Reciprocal License |
|--|--|--|--|
| 40 hours per year. | Must meet requirement 1 year after 9/30 following date of certification in Alabama. | 8 hours must be in accounting and auditing and no more than 8 hours may be in human behavior courses. Only 50% of the required hours may be taken in self-study. | Agreement with Mississippi, South Carolina and Tennessee. |
| 80 hours in 2 years preceding biennial renewal. | N/A | 20 hours minimum per year. | No |
| 80 hours in 2 years preceding biennial renewal for public practice. 60 hours—industry | No initial requirement. Must report 10 credit hours of acceptable CPE for each 3 full months after Arizona certification at time of first renewal. | Does not maintain sponsorship agreement. | No ¹ |
| 40 hours per year or 120 hours in 3 years preceding renewal. | Must meet. | — | Agreement with Tennessee. |
| 80 hours in 2 years. | 80 hours within 24 months prior to filing application and practicing. | If the practitioner plans, directs, or approves financial or compliance audit reports on a government agency, 24 hours in government CPE is required as part of the 80-hour requirement. If attest services are performed, 24 hours of accounting and auditing are required as part of the 80-hour requirement. A license with a valid permit to practice public accountancy shall, within a six-year period, complete a continuing education course on the provisions of this chapter and the rules professional conduct. | No |
| 80 hours in 2-year calendar period preceding biennial renewal. | 10 hours per full quarter for the first year, 40 hours during the first full calendar year, 80 hours during the first 2 full calendar years. | — | No |
| 40 hours per year. | — | — | No |
| 80 hours in 2-year period since the biennial renewal date, with a minimum of 20% in accounting, and/or auditing, and a minimum of 20% in taxation. | 80 hours in 2-year period with required percentages preceding date of application. | Maximum of 30% in correspondence and individual study; maximum 40 hours as lecturer, discussion leader or speaker; maximum 20 hours for published articles or books per renewal period. | Subject to Board review. |
| 80 hours at renewal; 40 hours per year. | — | — | No |
| 80 hours of continuing education, of which 20 must be in accounting—and auditing—related topics and no more than 20 can be in behavioral subjects, will be required in each 2-year reestablishment period. | 2-year reestablishment period begins on the date the Florida certificate is issued and ends on the third 6/30 following date of issuance. Must evidence completion of CPE to receive license by endorsement. | Self-study must be QAS-approved. | No |
| 80 hours in 2 years immediately preceding the renewal date; 20 hours must be earned per year. May carry over up to 15 hours to next period, provided not in accounting and auditing subjects. | — | 20% of hours must be in accounting and auditing subjects | No |
| 120 hours in 3 years preceding annual renewal, including at least 20 hours every year. | — | — | No |

| Jurisdiction | Law | Board Regulations | Reporting Form | Coverage |
|---------------------|------------|--------------------------|-----------------------|--|
| HAWAII | • | • | • | All holders of permits to practice. |
| IDAHO | • | • | • | All active licensees. |
| ILLINOIS | • | • | • | All active licensees. (Exempt on first renewal.) |
| INDIANA | • | • | • | All holders of permits to practice. |
| IOWA | • | • | • | All holders of permits to practice. |
| KANSAS | • | • | • | All holders of permits to practice (whether or not residents of Kansas). |
| KENTUCKY | • | • | • | All licensees. |
| LOUISIANA | • | • | • | All licensees (whether or not residents of Louisiana). |
| MAINE | • | • | • | All holders of permits to practice. |
| MARYLAND | • | • | • | All Maryland CPA licensees engaged in public practice. |
| MASSACHUSETTS | • | • | • | All licensees. |
| MICHIGAN | • | • | • | All licensees in public practice. |
| MINNESOTA | • | • | • | All licensees engaged in the practice of public accounting in the state. |

| Hours | Reciprocity | Comments | Accept Licensee's Home State's CPE Requirement for Reciprocal License |
|---|--|---|--|
| 80 hours in biennium. May carry over excess up to 40 hours. | Must comply with CPE requirements before a permit will be issued. | Program sponsor must issue written evidence of attendance to each attendee with continuing education hours and the Board's index number. All sponsors must register biennially with the Board, or be registered with the National Registry of CPE Sponsors. | No |
| Annual reporting. 80 hours in biennium immediately preceding renewal period. No less than 30/50 split over 2 years. | Must meet requirement prior to renewal and thereafter. | Board does not pre-approve sponsors. | No |
| 120 hours every 3 years. | Must comply with 120-hour CPE requirement during 3-year period preceding re-licensing. | Programs must be given by sponsors approved by the Department of Professional Regulation. | Yes |
| 120 hours every 3 years. | Must comply with Indiana CPE requirements. | Programs must be given by Board approved sponsors. | No |
| 120 hours every 3 years. | No hours required for first renewal if renewal date is less than 12 months from date of application; 40 hours required in 12 months preceding 12/31 before the next renewal date; 80 hours by the following 12/31; and thereafter, 120 hours in 3 preceding years. | Includes nonresident permit holders. | Yes |
| 80 hours in biennial with 20 hours minimum each year. May carry-over 20 hours in renewal year. | Must agree to complete a proportionate number of hours from date of filing application for the initial or reinstated permit to the following renewal period. | Credit is granted for full 50-minute hours renewal period. Board does not grant approval or register CPE programs. | Yes ² |
| 80 hours every 2 calendar years if practicing public accounting; 60 hours every 2 calendar years if not practicing public accounting on a full-time basis. | — | — | Yes |
| 120 hours every 3 years. | Must comply with CPE requirements on a pro rata basis for compliance period. | Program sponsors must maintain records demonstrating compliance with these standards. All reporting periods must include at least 2 hours of Professional Ethics. | No |
| Minimum 20 hours each year, 120 hours every 3 year. | Must comply with CPE requirements before a permit will be issued. | — | Yes |
| 80 hours in 2-year period preceding biennial licensing. | Must comply with CPE requirements when license is next renewed. | It is up to the participating CPA in a CPE program to determine whether the program meets the Maryland law and the Board's policies with regards to CPE. | No |
| 80 hours in 2-year period preceding biennial permit renewal. | Must comply with CPE requirements on pro rata basis when license is next renewed. | Massachusetts—Initial license has same renewal requirements as reciprocity. | No |
| 40 hours per year. 8 minimum hours must be in accounting and auditing subjects and 2 hours in ethics. May carry over excess hours to the next year, with limitations. | Must show proof of having completed 40 hours of CPE within the year preceding the application; also must complete pro rata amount of CPE period's requirement. | — | No |
| 120 hours in 3-year period preceding re-licensing. | Must comply with 120 hour CPE requirement during the 3-year period preceding re-licensing | — | Yes, if current. |

| Jurisdiction | Law | Board Regulations | Reporting Form | Coverage |
|---------------------|------------|--------------------------|-----------------------|---|
| MISSISSIPPI | • | • | • | All CPAs that are not retired. |
| MISSOURI | • | • | | All licensees who have been licensed for 3 years or more. |
| MONTANA | • | • | • | All licensees engaged in the practice of public accounting or applying for a permit unless granted a hardship exception by the Board. |
| NEBRASKA | • | • | • | Everyone holding a permit to practice. |
| NEVADA | • | • | • | All licensees. |
| NEW HAMPSHIRE | • | • | • | All licensees. |
| NEW JERSEY | • | • | • | All licensees. |
| NEW MEXICO | • | • | | Active licensees—120 hours in a rolling 3-year period. No CPE required for inactive status. |
| NEW YORK | • | • | • | All licensees engaged in the practice of public accountancy in the state. |
| NORTH CAROLINA | • | • | • | All CPAs on active status. |
| NORTH DAKOTA | • | • | • | All licensees engaged in the practice of public accounting and other selected services in the state; non-public must merely sign and return form. |
| OHIO | • | • | • | All holders of the Ohio permit. |
| OKLAHOMA | • | • | • | All licensees engaged in the practice of public accounting in the state or registrants who come into Oklahoma to serve clients. |
| OREGON | • | • | • | All licensees engaged in the practice of public accounting in the state or serving Oregon clients from out of state. |

| Hours | Reciprocity | Comments | Accept Licensee's Home State's CPE Requirement for Reciprocal License |
|--|---|---|--|
| 40 hours per year; at least 20 hours earned during each 12-month period ending on 6/30; a minimum of 20% of the earned requirement must be in accounting and auditing. | Must comply with CPE requirements before certificate will be issued. | — | Yes, if requirements are substantially equivalent to Mississippi. |
| 120 hours in the last 3 reporting years. | Must comply with CPE requirements. | Reciprocity applicants and initial candidates are not required to comply for first-time permits. New reporting year ends 12/31. | Yes |
| 120 hours in 3 years ending 6/30 preceding license calendar year of which 24 must be in accounting or auditing subjects and 2 hours in ethics. | Must meet full basic requirements before being issued a permit, unless from a state that does not have CPE, in which case must meet the same requirements as applicant who is initially licensed in the jurisdiction. | — | Yes ³ |
| 80 hours in preceding 2 calendar years. | Must comply with CPE requirements. | Includes non-residents. | No |
| 80 hours in each 2-year period; minimum of 20 hours each calendar year, if overage occurred in prior year. | — | — | No |
| 120 hours in 3-year period preceding license renewal. Only 60 excess hours may be carried over to next triennial period. Must earn 4 hours of ethics each triennial period. | Must comply with CPE requirements. | — | Yes |
| 120 hours for each 3-year period. | Must comply with CPE requirements upon first renewal. | For non-approved sponsors, contact Board directly. | No |
| 120 hours in each 3-year period preceding re-registration (rolling average of 40 hours a year). | Must complete pro rata amount to next renewal date. | Late filing penalty. Incorrect application penalty. | No |
| Either 40 hours in the general approved technical subjects or 24 hours exclusively in accounting, auditing, or taxation. Within the 3-year registration period, this must include 4 contact hours in professional ethics. | Same as NY licensee; exemption for initial registration period. | Conditional registration may be granted if requirements are not met at the renewal deadline (at the Board's discretion). | Not required. |
| 40 hours in each calendar year. Excess hours up to 20 may be carried forward 1 year. | Must comply with CPE requirements upon first renewal. | An inactive or retired CPA desiring re-instatement must complete 40 hours during 12 months prior to request for "active" status. | Agreement with Alabama and Tennessee. |
| 120 hours in the preceding 3-year period. A minimum of 20 credit hours must be earned each year. | For public practice licensees: 120 hours over past 3 years. | Non-seminar credits are limited to no more than half the total of all claimed hours for any reporting year. | Yes, if home state grants similar privilege. |
| 120 hours every 3 years. Requirements: 24 hours auditing or accounting for licensees signing financial reports; 24 hours tax for licensees signing tax returns. At least 90 hours must be related to licensee's professional work. | Must comply with CPE requirements on first renewal. | — | Not required. |
| 40 hours in each single calendar compliance period. | Must have completed 40 hours in the 12 months prior to application. | — | Not yet. |
| 80 hours in 2 years. May carry forward 20 hours excess for 2 years, but must have at least 60 hours in 2 years. A minimum of 24 hours in any year is required. PAs are required to meet the CPE requirement. | Must complete pro rata amount to first renewal date. | No less than 24 hours of the required 80 hours shall be completed in each year. Maximum of 16 hours in non-technical courses are allowed each renewal period. | No |

| Jurisdiction | Law | Board Regulations | Reporting Form | Coverage |
|---------------------|------------|--------------------------|-----------------------|---|
| PENNSYLVANIA | • | • | • | All holders of licenses to practice. |
| PUERTO RICO | • | • | • | All holders of permits to practice. |
| RHODE ISLAND | • | • | • | All holders of permits to practice. |
| SOUTH CAROLINA | • | • | • | All licensees in South Carolina who practice public accounting or perform for compensation any services normally performed by a CPA and are not yet 72. |
| SOUTH DAKOTA | • | • | • | All permit holders in public practice. |
| TENNESSEE | • | • | • | All active licensees. Inactive and retirees may be exempted by affidavit. |
| TEXAS | • | • | • | All licensees. |
| UTAH | • | • | • | All licensees. |
| VERMONT | • | • | • | All holders of permits to practice. |
| VIRGINIA | • | • | • | All licensees. |
| VIRGIN ISLANDS | — | — | — | — |
| WASHINGTON | • | • | • | All CPAs who use title occupationally or commercially. |
| WEST VIRGINIA | • | • | • | All holders of permits/licenses to practice. |
| WISCONSIN | — | — | — | — |
| WYOMING | • | • | • | All permit holders. |

| Hours | Reciprocity | Comments | Accept Licensee's Home State's CPE Requirement for Reciprocal License |
|---|--|--|---|
| 80 hours in 2 years immediately preceding renewal, including at least 16 hours of accounting and auditing subjects and 8 hours of tax subjects. May not carry over excess credits. Only for reactivation. | Must meet the CPE requirements for past 2 years to obtain a certificate. | Regulations include, in substance, the Development and Presentation Standards from the "Statement on Standards for Formal Group and Formal Self-Study Programs." Program sponsors must qualify programs with the Board in advance. | No |
| 40 hours annually. | 120 hours in 3 calendar years preceding first renewal of annual permit. | — | No |
| 120 hours (15 days) in 3-year period preceding annual registration. | Must complete same amounts as Rhode Island holders of permits to practice. | — | Yes |
| 40 hours each year. | Must comply beginning in calendar year following certification. | — | Accept from AL, NC and TN. |
| 120 hours in 3-year period preceding annual licensing. | Must complete 20 hours within 1 year from the 6/30 after receiving South Dakota permit. Must complete 40 hours in 2nd year—full 120 hours by 3rd year. Minimum of 20 hours per year. | — | Yes |
| 80 hours in 2 years. Minimum 20 hours per year. May carry over up to 40 hours, but the carry-over does not apply to the 20-hour minimum. | Must meet the CPE requirements for past 2 years to obtain a certificate. | — | Agreement with Alabama, Mississippi, North Carolina and South Carolina. |
| 120 hours every 3 years with at least 20 hours each year. | Must meet the same requirements as applicant who is initially licensed. | — | Yes |
| 80 hours in 2-year renewal period, no less than 20 hours each year. May carry forward up to 40 hours to a following 2-year period. | — | — | N/A |
| 80 hours in 2-year period preceding biennial registration. | 120 hours in 3-year period immediately preceding application. | — | Yes, if meets VT requirements. |
| 120 hours every 3 years. Minimum 20 hours annually. | — | — | No |
| — | — | Board has no provision for CPE. | N/A ⁴ |
| Licensed CPAs must complete 120 hours of CPE (with a minimum of 20 hours a year) in the triennial period preceding renewal, including a 4-hour course in ethics applicable to the practice of public accounting in Washington. Licensees are further limited to 24 hours of CPE in non-technical subjects. Non-licensed CPAs must complete a 4-hour course in ethics applicable to the practice of public accounting in Washington. | Will require compliance with Washington's rules upon application for Washington license and renewal. | — | No |
| 40 hours minimum first year; 80 hours requirement 2-year period; 120 hours minimum for 3-year rolling period. No less than 20 hours in any given year, provided licensee meets other minimum. | — | — | — |
| — | — | Board has no provision for CPE. | N/A ⁴ |
| 120 hours in 3-year calendar period preceding annual licensing. | 120 hours in 3 years preceding first renewal of annual permit. | — | No |

¹ CPE not required for reciprocity.

² Only in states that have substantially equivalent CPE to Kansas and who grant the same exemption for Kansas licensees. (Contact Board for approved list of states.)

³ If individual is unable to meet Board requirements and was allowed to practice in reciprocal state, upon attestation from reciprocal state that individual was allowed to practice public accounting, the individual will have until the June 30 following their application to meet the full basic requirement.

⁴ State has no CPE requirement.

⁵ Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

STATE CONTINUING PROFESSIONAL EDUCATION (Rules and Regulations) Reporting, Qualifying Subjects and Programs Accepted

Reporting Requirements

Qualifying Programs

| Jurisdiction | Reporting Requirements | | | | | | | | | | Qualifying Programs | | | | | | | | | | Comments | |
|-------------------|-------------------------|----------|------------------------------------|----------------|---------------|----------------------|--------------------------------|--------------|--------------------------------|--|----------------------------|--------------------------------|-------------------------------|------------------------------|------------------|------------------------|------------|------------|---------------------|-----------------|----------|--|
| | Sponsoring organization | Location | Title and/or description of course | Dates attended | Hours claimed | Principal Instructor | Synopsis of self-study program | Type program | Was advance approval obtained? | Written evidence of attendance at group programs or completion of self-study programs | Reporting Date Requirement | AICPA & state society programs | Other organizations' programs | University & college courses | In-firm programs | Correspondence courses | Self-study | Instructor | Technical committee | Practice review | | Articles & books |
| ALABAMA | • | • | • | • | • | • | • | | | Annually on 9/30 | • | • | • | • | • | • | • | (1) | | | • | Maximum credit: technical sessions of Chapter meetings—8 hours; self-study—50%; articles and books—generally 25%. Instructors must be approved by the Board. |
| ALASKA | • | • | • | • | • | • | | | • | 12/31 of odd-numbered years | • | • | • | • | • | • | • | (1) | | | • | Maximum credit: instructor—30 hours in 2-year period. |
| ARIZONA | • | | • | • | • | • | • | | • | Biennially during month of birth date | • | • | • | • | • | • | • | • | • | | • | Maximum credit: instructor—40 hours; articles and books—20 hours. |
| ARKANSAS | • | • | • | • | • | | | • | | Annually on 12/31 | • | • | • | • | • | • | • | | | | • | Lecturers and discussion leaders will not be allowed credit for repetition of same course material in a year. |
| CALIFORNIA | • | • | • | • | • | | | | • | Biennially on last day of birth month | • | • | • | • | • | • | • | (1) | | | • | Maximum credit: instructor not to exceed 50% of renewal requirements or articles and books at 25%. |
| COLORADO | • | • | • | • | • | | | | | Biennially prior to 5/31 of even-numbered years | • | • | • | • | • | • | • | (1) | | | | |
| CONNECTICUT | • | | • | • | • | | | • | • | Annually on 7/31 | • | • | • | • | • | • | • | (1) | | | • | Maximum credit: instructor—20 hours per year; self-study courses—24 hours per year; author credit—10 hours per year. |
| DELAWARE (18) | • | • | • | • | • | • | • | • | • | Biennially on 6/30 odd-numbered years | • | • | • | • | • | • | • | (3) | | | • | Maximum credit: instructor—50% of total requirement; self-study—30% of total requirement. |
| DIST. OF COLUMBIA | • | • | • | • | • | • | | • | | Biennially on 10/31 every even year | • | • | • | • | • | • | • | | | | • | |
| FLORIDA | • | | • | • | • | | | • | | Must report by 7/15 prior to biennial license renewal. Hours claimed divided between: (a) accounting and auditing, (b) behavioral, and (c) technical business | • | • | • | • | • | • | (4) | (1) | | | | No credit after second instruction of same course. |

Qualifying Subjects

| Accounting | Auditing | Taxes | Management Services | Economics | Finance | Marketing | Law | Statistics | Mathematics | Computer Science | Communication arts | Production | Personnel (human) relations | Business management & organization | Social environment of business | Specialized areas of business | Administrative practice | Behavioral science | Specialized (financial) areas of business industry & profession | Comments |
|------------|----------|-------|---------------------|-----------|---------|-----------|-----|------------|-------------|------------------|--------------------|------------|-----------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------|--------------------|---|--|
| • | • | • | • | | | | • | | | • | • | | • | • | | | | | | Formal programs of learning which contribute directly to the professional competence of a registrant in public practice. |
| | | | | | | | | | | | | | | | | | | | | Any subject which contributes directly to the professional competence of a person licensed to practice as a CPA. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | | | • | • | • | Formal programs of learning which contribute directly to the professional competence of an individual registered to practice as a public accountant. |
| | | | | | | | | | | | | | | | | | | | | Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a public accountant. Each licensee shall have completed an acceptable diversification of course work. |
| • | • | • | • | • | • | • | • | • | • | • | • | | | • | • | • | • | • | • | Formal programs of learning which contribute to one's professional competence. Total hours reported at time of renewal; no other reporting until audit. |
| • | • | • | • | • | • | • | • | | • | • | • | • | • | • | • | • | • | • | • | Also other areas if they contribute directly, at a professional level, to the professional competence of a licensee in public practice. At least 32 hours must be in accounting and auditing and 2 hours in ethics. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Formal programs of learning which contribute directly to the professional competence of an individual registered to practice public accounting. Also other areas if the applicant can demonstrate they contribute to his/her professional competence. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | | | | | Formal program of learning which contributes directly to the professional competence of the permit holder. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | At least a minimum of 25% must be in accounting-related and auditing-related subjects and not more than 25% can be in behavioral subjects; also other formal programs of learning "which contribute directly to the professional competency of an individual following licensure to practice public accounting." |

Reporting Requirements

Qualifying Programs

| Jurisdiction | Sponsoring organization | Location | Title and/or description of course | Dates attended | Hours claimed | Principal Instructor | Synopsis of self-study program | Type program | Was advance approval obtained? | Written evidence of attendance at group programs or completion of self-study programs | Reporting Date Requirement | AICPA & state society programs | Other organizations' programs | University & college courses | In-firm programs | Correspondence courses | Self-study | Instructor | Technical committee | Practice review | Articles & books | Comments | | |
|--------------|-------------------------|----------|------------------------------------|----------------|---------------|----------------------|--------------------------------|--------------|--------------------------------|---|--|--------------------------------|-------------------------------|------------------------------|------------------|------------------------|------------|------------|---------------------|-----------------|------------------|----------|---|---|
| GEORGIA | • | • | • | • | • | • | | | • | | Biennially on 12/31; complete report due only if audited | • | • | • | • | • | • | • | | | | • | Maximum credit articles and books—25% of required hours. | |
| GUAM | • | • | • | • | • | • | | | | | Upon renewal of permit to practice 11/30 | • | • | • | • | • | • | • | | | | | • | Instructor, discussion leader or speaker—the maximum credit for such preparation and teaching is 50% of the applicable renewal period requirement. |
| HAWAII | • (6) | • (7) | • | • | • | • | | | | | Report biennially on 12/31 of every odd-numbered year | • | • | • | • | • | • | • | | | • | | • | Maximum credit: instructor—40 hours; books and articles—20 hours; practice review—20 hours (1 hour credit for each 2 hours devoted to practice review). |
| IDAHO | • | • | • | • | • | • | | • | • | | Annually on 1/31 | • | • | • | • | • | • | • | | | | | • | Maximum credit: 20 hours per year for instructor and 15 for publications. |
| ILLINOIS | • | • | • | • | • | | | | | | Report triennially by 9/30 every three years | • | • | • | • | • | • | • | | | | | • | Maximum credit: instructor—60 hours; books and articles—30 hours; self-study—80 hours in any renewal period. |
| INDIANA | • | • | • | • | • | • | | | | | Report by 2/15 of even-numbered years | • | • | • | • | • | • | • | | | | | | Maximum credit: instructor—50% of minimum; self-study—50%. Graduate level courses—50% (15 CPE hours for each semester credit hour). |
| IOWA | • | • | • | • | • | • | | | | | Annually on 12/31. Sponsors of courses may be required to furnish an attendance list or other information the Board requires to administer the CPE rules | • | • | • | • | • | • | • | • | | | | • | Maximum credit: instructor—50% of total; books and articles—generally 25%. |
| KANSAS | • | • | • | • | • | • | | • | • | | Report biennially on 6/30 of the specific renewal year | • | • | • | • | • | • | • | | | | • | Maximum credit: instructor—50% of total yearly requirement. 1½ times presentation time for instructor preparation, up to ½ of total required CPE hours. Only self-study courses which provide evidence of satisfactory completion qualify, up to a maximum of 48 hours in the biennial renewal period. No CPE credit given for participation in committee meetings of any kind or authorship. | |

Qualifying Subjects

| Accounting | Auditing | Taxes | Management Services | Economics | Finance | Marketing | Law | Statistics | Mathematics | Computer Science | Communication arts | Production | Personnel (human) relations | Business management & organization | Social environment of business | Specialized areas of business | Administrative practice | Behavioral science | Specialized financial areas of business industry & profession | Comments |
|------------|----------|-------|---------------------|-----------|---------|-----------|------------|------------|-------------|------------------|--------------------|------------|-----------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------|--------------------|---|--|
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | At least 20% of minimum hours must be in accounting and auditing subjects. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | • Any formal program of learning which will continue directly to the professional competence of a licensee in public practice. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | |
| • | • | • | • | • | • | • | (8) (2) | • | • | • | • | • | • | • | • | • | • | • | • | Also includes Professional Ethics, Decision Making, and Practice Development. |
| • | • | • | • | • | • | • | (2) | • | • | | | | | | | | • | • | • | At least 10% of minimum must be in accounting and auditing subjects; also quality control in an accounting practice and other subjects if they contribute to professional competence (the applicant should obtain prior evaluation and approval by the Board). |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Also other areas if they contribute to one's professional competence. Personal development courses limited to 20% of total hours. Courses that are not "public accountancy related" may be claimed as personal development courses up to the limitation. |
| • | • | • | • | • | • | • | • | • | • | | | | • | • | • | • | • | • | • | • Any formal program of learning which contributes directly to the professional competence of a CPA to practice public accounting. |

Reporting Requirements

Qualifying Programs

| Jurisdiction | Sponsoring organization | Location | Title and/or description of course | Dates attended | Hours claimed | Principal Instructor | Synopsis of self-study program | Type program | Was advance approval obtained? | Written evidence of attendance at group programs or completion of self-study programs | Reporting Date Requirement | AICPA & state society programs | Other organizations' programs | University & college courses | In-firm programs | Correspondence courses | Self-study | Instructor | Technical committee | Practice review | Articles & books | Comments |
|---------------|-------------------------|----------|------------------------------------|----------------|---------------|----------------------|--------------------------------|--------------|--------------------------------|---|---|--------------------------------|-------------------------------|------------------------------|------------------|------------------------|------------|------------|---------------------|-----------------|------------------|--|
| KENTUCKY | • | • | • | • | • | | | | | | Biennially on or before 7/1 at the time permit is renewed | • | • | • | • | • | • | | | | | • Maximum credit: instructor—60% of total requirement. Only self-study courses which provide evidence of satisfactory completion on an hour-for-hour basis qualify for ½ credit. Articles and books—25%. |
| LOUISIANA | • | • | • | • | • | | • | • | | | Report triennially on 12/31 | • | • | • | • | • | • | • | • | • | | • Maximum credit: instructor—50% of total; articles and books—25%. Credit will be granted for each hour as an instructor or discussion leader. No credit is given for repetitious presentation. |
| MAINE | • | • | • | • | • | | | | | | Report triennially on 8/31 | • | • | • | • | • | • | • | | | | • Maximum credit: instructor—50% of total. |
| MARYLAND | • | • | • | • | • | | • | | • | • | Must also submit evidence to support fulfillment of requirements if program not previously approved by Board | • | • | • | • | • | • | | | | | • Maximum credit: instructor—40 hours; regular self-study—40 hours*; interactive self-study—60 hours (may include regular self-study). *50% of average hours to complete. |
| MASSACHUSETTS | • | • | • | • | • | | | | | | Report biennially on 6/30 | • | • | • | • | • | • | • | | | | • Maximum credit: instructor—50%; articles and books—generally 25%. |
| MICHIGAN | • | • | • | • | • | • | | | | | Report biennially by 7/31. Upon the request of an attendee a sponsor must provide the person with a certificate of attendance and a comprehensive program description | • | • | • | • | | • | • | | | | • Maximum credit: self-study—50% of total; instructor—50%, per year. |
| MINNESOTA | • | • | • | • | • | | | | | | Annually on 7/15 | • | • | • | • | • | • | • | | | | • Maximum credit: instructor—50%; articles and books—generally 25%. |
| MISSISSIPPI | • | • | • | • | • | • | | | | | Annually 6/30 | • | • | • | • | • | • | | | | | • |

Qualifying Subjects

| Accounting | Auditing | Taxes | Management Services | Economics | Finance | Marketing | Law | Statistics | Mathematics | Computer Science | Communication arts | Production | Personnel (human) relations | Business management & organization | Social environment of business | Specialized areas of business | Administrative practice | Behavioral science | Specialized financial areas of business industry & profession | Comments |
|------------|----------|-------|---------------------|-----------|---------|-----------|-----|------------|-------------|------------------|--------------------|------------|-----------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------|--------------------|---|--|
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of a CPA. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Also other areas that contribute to the licensee's professional competence. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of a registrant in public practice. |
| | | | | | | | | | | | | | | | | | | | | Any formal program of learning which contributes directly to the professional competence in the public accounting area of an individual after he/she has been enrolled to practice public accounting. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of a registrant in public practice. Also other subjects if they contribute to the registrant's professional competence. |
| • | • | • | • | • | • | • | (2) | • | • | • | | | • | • | | | | | | At least 8 hours must be in accounting and auditing subjects and 2 hours in ethics, other subjects which "are designed to insure reasonable currency of knowledge as a basis for a high standard of practice as a CPA and which are relevant to the services rendered or to be rendered" by the licensee also count. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a CPA. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Also other areas if CPA can demonstrate they contribute to his/her professional competence. A minimum of 20% of requirement must be in accounting and auditing. |

Reporting Requirements

Qualifying Programs

| Jurisdiction | Sponsoring organization | Location | Title and/or description of course | Dates attended | Hours claimed | Principal instructor | Synopsis of self-study program | Type program | Was advance approval obtained? | Reporting Date Requirement | Written evidence of attendance at group programs or completion of self-study programs | AICPA & state society programs | Other organizations' programs | University & college courses | In-firm programs | Correspondence courses | Self-study | Instructor | Technical committee | Practice review | Articles & books | Comments | |
|----------------|-------------------------|----------|------------------------------------|----------------|---------------|----------------------|--------------------------------|--------------|--------------------------------|--|---|--------------------------------|-------------------------------|------------------------------|------------------|------------------------|------------|------------|---------------------|-----------------|------------------|----------|--|
| MISSOURI | • | • | • | • | • | | | • | | Annually on 12/31 | | • | • | • | • | • | • | • | • | • | • | • | Maximum credit: self-study—80%; instructor—50%; publication of articles and books—25%. |
| MONTANA | • | • | • | • | • | • | | • | | Must report annually by 7/31 for the period ended 6/30 | | • | • | • | • | • | • | • | (3) | (9) | | • | Maximum credit: instructor—50%; articles and books—generally 25%. |
| NEBRASKA | • | • | • | • | • | • | | • | • | Annually on 1/31 | | • | • | • | • | • | • | • | | | | • | Maximum credit: formal individual self-study—50%. Instruction and presentation—50%. |
| NEVADA | • | • | • | • | • | • | | | | Annually on 12/31 | | • | • | • | • | • | • | • | | | | | Maximum credit: instructor—up to 2 times classroom hours but not more than 16 hours of preparation time in any 1 year. |
| NEW HAMPSHIRE | • | • | • | • | • | • | • | • | • | Triennially on 6/30 by alphabet | | • | • | • | • | • | • | • | | | | • | Maximum credit: instructor—up to two times the class contact hours but no more than 50% of the renewal period requirement; books and articles—50%. |
| NEW JERSEY | • | • | • | • | • | • | • | • | • | Triennially on 12/31 | | • | • | • | • | • | • | • | • | • | • | • | Maximum credit: Instructor—up to 2 times the class contact hours for preparation, but no more than 50% of the renewal requirement; books and articles—25%; one-half credit for self-study; no limit on self-study. |
| NEW MEXICO | | | | | | | | | | Not required. Report in response to random audit | | • | • | (11) | • | • | • | (1) | (9) | (12) | | • | Maximum credit: at least 24 hours of total required for CPE credit per 3-year-period must be taken outside of the firm. |
| NEW YORK | • | • | • | • | • | | | • | | Annually on 8/31 | | • | • | • | • | • | • | (1) | | | | • | Maximum credit: instruction and articles and books—50% of total. |
| NORTH CAROLINA | • | | • | • | • | | | • | • | Annually on 6/30, for the period ending 12/31 | (13) | • | • | • | • | • | • | (3) | | | | • | Maximum credit: instructor—50% of total; writer/author—25% of total. |

Qualifying Subjects

| Accounting | Auditing | Taxes | Management Services | Economics | Finance | Marketing | Law | Statistics | Mathematics | Computer Science | Communication arts | Production | Personnel (human) relations | Business management & organization | Social environment of business | Specialized areas of business | Administrative practice | Behavioral science | Specialized (financial) areas of business industry & profession | Comments | |
|------------|----------|-------|---------------------|-----------|---------|-----------|-----|------------|-------------|------------------|--------------------|------------|-----------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------|--------------------|---|----------|---|
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Other courses may be acceptable if the licensee can demonstrate that the area of study contributes directly to his/her professional development. The licensee must retain all records for 5 years to support the CPE claim. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | • | Any program which meets CPE standards and demonstrably contributes to a CPA's professional competence. |
| • | • | • | • | • | • | • | (2) | • | • | | | | | | | | • | | | | Also related areas which contribute to the professional competence of the individual in the practice of public accountancy. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | • | Also other areas if they contribute to one's professional competence. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes to the growth and the professional knowledge and professional competence of an individual. |
| • | • | • | • | • | • | • | • | • | • | (10) | (10) | (10) | (10) | (10) | • | • | • | • | • | • | 120 credits required in triennial—minimum of 72 credits in technical subjects. Firm marketing and practice development do not qualify for nontechnical credits. |
| • | • | • | • | • | • | • | (2) | • | • | • | | | | | | | • | | | | Any formal program of learning which contributes to the growth, knowledge, and professional competence of an individual's practice of public accounting. |
| • | • | • | • | | | | | | | | | | | | | | • | | | | Also SEC practice. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | • | Board will maintain a list of sponsors who agree to comply with standards. |

Reporting Requirements

Qualifying Programs

| Jurisdiction | Reporting Requirements | | | | | | | | | | Qualifying Programs | | | | | | | | | | Comments | | | |
|----------------|-------------------------|----------|------------------------------------|----------------|---------------|----------------------|--------------------------------|--------------|--------------------------------|--|----------------------------|--------------------------------|-------------------------------|------------------------------|------------------|------------------------|------------|------------|---------------------|-----------------|----------|------------------|---|---|
| | Sponsoring organization | Location | Title and/or description of course | Dates attended | Hours claimed | Principal instructor | Synopsis of self-study program | Type program | Was advance approval obtained? | Written evidence of attendance at group programs or completion of self-study programs | Reporting Date Requirement | AICPA & state society programs | Other organizations' programs | University & college courses | In-firm programs | Correspondence courses | Self-study | Instructor | Technical committee | Practice review | | Articles & books | | |
| NORTH DAKOTA | • | • | • | • | • | | | • | | Annually by 12/31 | • | • | • | • | • | • | • | | | | | | | |
| OHIO | | | | | • (14) | | | | | Reporting period ends 10/31 | • | • | • | • | • | • | • | • | • | • | • | • | • | • CPE credit claimed by the licensee is subject to verification by the Board. |
| OKLAHOMA | • | • | • | • | • | • | | • | | Annually before 6/30 for renewal of permit | • | • | • | • | • | • | • | | | | | | | • Maximum credit: instructor—50% of total requirement; self-study courses—100%; publication of articles, books and CPE programs—25%. |
| OREGON | • | | • | • | • | | | | | 6/30 on odd-numbered years for odd-numbered licensees & even-numbered years for even-numbered licensees | • | • | • | • | • | • | • | • | • | • | • | • | • | • Maximum credit: instructor—50% of total; books and articles—generally 50% of 2-year reporting requirement. |
| PENNSYLVANIA | • | • | • | • | • | • | • | • | • | 12/31 on odd-numbered years | • | • | • | • | • | • | • | • | • | • | • | • | • | • Maximum credit: correspondence courses—50% of total; self-study courses—50%; instructor—50%; books and articles—generally 25% and no more than 50%. Effective May 1, 2001, providers <i>must</i> be approved by NASBA or the PA State Board of Accountancy. |
| PUERTO RICO | • | • | • | • | • | | • | • | • | 7/31 annually | • | • | • | • | • | • | • | | | | | | | |
| RHODE ISLAND | • | • | • | • | • | | • | | • | Annually on 1/1 | • | • | • | • | • | • | • | | | | | | | • Maximum credit: instructor, speaker, or discussion leader—50% of total for renewal period. |
| SOUTH CAROLINA | • | • | • | • | • | • | | • | • | Annually by 2/28 | • | • | • | • | • | • | • | | | | | | | • Maximum credit: instructor—50% of total; books and articles—generally 25%. Non-interactive self-study requires a 100-minute hour. |
| SOUTH DAKOTA | • | • | • | • | • | | • | | • | Annually by 8/1. Renewals must be filed by 8/1 for fiscal year ending 6/30. \$40 penalty for late filing | • | • | • | • | • | • | • | • | • | • | • | • | • | • Self-study must have documentation of completion. |
| TENNESSEE | • | • | • | • | • | | • | | • | Biennially certify to meeting requirements subject to audit | • | • | • | • | • | • | • | • | • | • | • | • | • | • Maximum credit: instructor—50%; articles and books—50%. Self-study sponsors must be QAS-approved or exempt by Board rule. |
| TEXAS | • | • | • | • | • | | | | | Annually | • | • | • | • | • | • | • | • | • | • | • | • | • | • Maximum credit: instructor—50% of total; books and articles—10 hours in any period. Section 523.31 allows for special committees only. |

Qualifying Subjects

| Accounting | Auditing | Taxes | Management Services | Economics | Finance | Marketing | Law | Statistics | Mathematics | Computer Science | Communication arts | Production | Personnel (human) relations | Business management & organization | Social environment of business | Specialized areas of business | Administrative practice | Behavioral science | Specialized financial areas of business industry & profession | Comments |
|------------|----------|-------|---------------------|-----------|---------|-----------|-----|------------|-------------|------------------|--------------------|------------|-----------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------|--------------------|---|--|
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any subject which contributes directly to a CPA's professional competence. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning that meets all of the requirements as to content and subject matter related to the profession or practice of public accounting. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning that meets all of the requirements as to content and subject matter related to the profession or practice of public accounting. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a public accountant. Also other subjects if the licensee can demonstrate they contribute to his/her professional competence. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Also other subjects if the license holder can demonstrate they contribute to the maintenance of his/her professional competence. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | At least 65% of the hours must be in technical courses and no more than 35% of the hours can be in general courses. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of an individual after he/she has been licensed to practice public accounting. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Other subjects which contribute to the professional competence of licensees in public practice. |
| • | • | • | • | • | • | • | (2) | • | • | (15) | • | • | • | • | • | • | • | • | (15) | Also other subjects which contribute to the professional competence of licensees in public practice. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | A formal program of learning which contributes directly to the professional competence of the licensee; 20 hours in auditing, accounting theory, or practice if the certificate holder performs audits, reviews, or compilations. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program contributing to the development and maintenance of a licensee's professional competence. 50% of credits must be in technical subjects. |

Reporting Requirements

Qualifying Programs

| Jurisdiction | Sponsoring organization | Location | Title and/or description of course | Dates attended | Hours claimed | Principal Instructor | Synopsis of self-study program | Type program | Was advance approval obtained? | Written evidence of attendance at group programs or completion of self-study programs | Reporting Date Requirement | AICPA & state society programs | Other organizations' programs | University & college courses | In-firm programs | Correspondence courses | Self-study | Instructor | Technical committee | Practice review | Articles & books | Comments | |
|----------------|-------------------------|----------|------------------------------------|----------------|---------------|----------------------|--------------------------------|--------------|--------------------------------|---|---|--------------------------------|-------------------------------|------------------------------|------------------|------------------------|------------|------------|---------------------|-----------------|------------------|---|--|
| UTAH | • | | • | • | • | | | • | | • | Biennially by 1/31 of each even-numbered year | • | • | • | • | • | • | | | | | Instructor: 2 hours of credit for each hour of instruction for the 1st class taught on a particular topic, not to exceed 24 hours in any one topic. Maximum credit: instructor—50%; books and articles—25%. | |
| VERMONT | • | • | • | • | • | • | • | • | • | • | 6/30 for prior 2 years beginning 7/1 and ending 6/30 | • | • | • | • | • | • | • | • | • | | | |
| VIRGINIA | | | • | • | • | • | | | | | Annually 1/1 | • | • | • | • | • | • | | | | | Maximum credit for instructors is 30 hours in a 3-year reporting cycle. | |
| VIRGIN ISLANDS | | | | | | | | | | | | | | | | | | | | | | | |
| WASHINGTON | • | • | • | • | • | | | • | | | Verify at time of licensure/certificate renewal-triennial cycle | • | • | • | • | • | • | • | | | | • | |
| WEST VIRGINIA | • | • | • | • | • | | | • | | | Annually 1/31 | • | • | • | • | • | • | | | | | • | Published books and articles to a maximum of 60 hours annually per publication; instructors receive 3 hours of credit for each hour taught for the first time they teach a course (a maximum of 60 hours credit per course per year); approved colleges or university courses: 15 hours credit for each semester credit hour and 10 hours credit for each quarter credit hour. |
| WISCONSIN | | | | | | | | | | | | | | | | | | | | | | | |
| WYOMING | • | • | • | • | • | | | • | | | Annually by 11/1 | • | • | • | • | • | • | • | • | • | | • | Instructor—60%; articles and books—generally 25%. |

Qualifying Subjects

| Accounting | Auditing | Taxes | Management Services | Economics | Finance | Marketing | Law | Statistics | Mathematics | Computer Science | Communication arts | Production | Personnel (human) relations | Business management & organization | Social environment of business | Specialized areas of business | Administrative practice | Behavioral science | Specialized (financial) areas of business industry & profession | Comments |
|------------|----------|-------|---------------------|-----------|---------|-----------|-----|------------|-------------|------------------|--------------------|------------|-----------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------|--------------------|---|--|
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice. |
| | | | | | | | | | | | | | | | | | | | | Any formal program of learning which contributes directly to the professional competence of an individual after he/she has been licensed to practice public accounting. |
| | | | | | | | | | | | | | | | | | | | | Any formal program which demonstrates an integral part of the lifelong learning required to provide competent service to the public. |
| | | | | | | | | | | | | | | | | | | | | The Board has no provision for CPE. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Any formal program of learning which contributes directly to the professional competence of an individual after the individual has been certified. |
| • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | • | Principles of Accounting does not qualify. |
| | | | | | | | | | | | | | | | | | | | | The Board has no provision for CPE. |
| • | • | • | • | • | • | • | (2) | • | • | • | • | • | • | • | • | • | • | • | • | Also other areas if the permit holder can demonstrate they contribute to his/her professional competency. Computer science, behavioral, personnel relations, and administrative practice are non-technical and limited to 24 hours in a 3-year period. |

- | | | |
|--|---|--|
| <p>(1) Up to twice the classroom hours. (2) Business Law. (3) Up to three times the classroom hours. (4) Must be QAS-approved. (5) Accounting and auditing subjects must be identified. (6) Both name and address. (7) Including address. (8) Business Administrative and Securities Law.</p> | <p>(9) Committee meetings of recognized professional societies which are structured as educational programs. (10) Nontechnical subjects. (11) Post-graduate level only. (12) Must receive prior board approval. (13) Required if selected for CPE audit. (14) The licensee reports the total credit earned. (15) Limit of 24 hours in 3-year period. (16) Periodical reading capped at 16 hours.</p> | <p>(17) Interactive—Credit recommended by program sponsor based on average completion time. Non-interactive—Credit recommended by program sponsor based on one-half average completion time. (18) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.</p> |
|--|---|--|

INTERNATIONAL ACCOUNTANTS

Requirements for CPA Certificate and/or Permit to Practice

International candidates seeking a certificate or license must meet the following requirements, in addition to those outlined on pages 109–111.

| Jurisdiction | Requires Professional Evaluation of Transcript By Independent Agency | Accepts IQEX in Lieu of Uniform CPA Exam (for IQAB-approved Credentials)* | Other Documentation |
|-------------------------|--|---|--|
| ALABAMA | Yes | Yes | — |
| ALASKA | Yes | Yes ¹ | May be required. |
| ARIZONA | Yes | No | — |
| ARKANSAS | Yes | Yes | — |
| CALIFORNIA ¹ | Yes | Yes | — |
| COLORADO ² | Yes | Yes | — |
| CONNECTICUT | Yes | No | No |
| DELAWARE ⁹ | Yes | Yes | Yes |
| DIST. OF COLUMBIA | — | Yes | Yes |
| FLORIDA | Yes | Canada ² | Additional education may be required. |
| GEORGIA | Yes | No | — |
| GUAM | Yes | No | — |
| HAWAII | Yes | No | Must meet same requirements as all other candidates. |
| IDAHO | Yes | No | — |
| ILLINOIS | No ³ | Yes | No |
| INDIANA | Yes | — | — |
| IOWA | Yes | Yes | Yes |
| KANSAS | Yes | Yes | — |
| KENTUCKY | Yes | Yes | Yes |
| LOUISIANA | Yes | Yes | Yes |
| MAINE | Yes | Yes | — |
| MARYLAND | Yes | Yes | — |
| MASSACHUSETTS | Yes | Canada | Must meet same requirements as all other candidates. |
| MICHIGAN | Yes | Yes | — |
| MINNESOTA | Yes | Yes | May be required. |
| MISSISSIPPI | Yes | Yes ¹ | Must meet education, experience. |
| MISSOURI | Yes | Yes ⁴ | — |
| MONTANA | Yes | Yes | Ethics Exam, Experience and CPE. |
| NEBRASKA | Yes | Yes ⁵ | Yes |
| NEVADA | Yes | Yes | Yes (for licensure) |
| NEW HAMPSHIRE | Yes | Yes | — |
| NEW JERSEY | Yes | Yes | No |
| NEW MEXICO | Yes | Yes ¹ | No |

| Jurisdiction | Requires Professional Evaluation of Transcript By Independent Agency | Accepts IQEX in Lieu of Uniform CPA Exam (for IQAB-approved Credentials)* | Other Documentation |
|---------------------|---|--|--|
| NEW YORK | No ⁶ | Yes | Experience |
| NORTH CAROLINA | Yes | Canada (5 provinces) | Except for education and exam, must meet same requirements as all other applicants. |
| NORTH DAKOTA | Yes | Canada and Australia | Residence requirement in home jurisdiction should not be more stringent than North Dakota's. |
| OHIO | Yes | Yes | No |
| OKLAHOMA | Yes | No | Must meet same requirements as all other applicants. |
| OREGON | Yes | Yes | Confirmation licensing jurisdiction in the other country. |
| PENNSYLVANIA | Yes | Yes | Yes |
| PUERTO RICO | Yes | No | If for CPA exam, evaluation of credits; certificate of good conduct. |
| RHODE ISLAND | Yes | Yes | Yes |
| SOUTH CAROLINA | Yes | Yes | — |
| SOUTH DAKOTA | Yes | — | No |
| TENNESSEE | Yes | Yes | Experience, Ethics exam. |
| TEXAS | Yes | Yes | Confirmation from licensing jurisdiction in the other country. |
| UTAH | Yes | Yes | — |
| VERMONT | Yes ⁷ | Yes | Standard application materials. |
| VIRGINIA | Yes | No | Must meet same requirements as all other applicants. |
| VIRGIN ISLANDS | No | No | No |
| WASHINGTON | Yes | Canada (6 provinces) and Australia | — |
| WEST VIRGINIA | Yes | Yes | — |
| WISCONSIN | Yes | Yes | Application, work verification, and fee. ⁸ |
| WYOMING | Yes | Yes | Public accounting experience. |

* IQEX = International Uniform Certified Public Accountant Qualification Examination.
 IQAB = International Qualifications Appraisal Board.

¹ On a case-by-case basis.

² Seek to expand to other countries.

³ Evaluated by University of Illinois credentials analysts.

⁴ Board may approve credentials as well.

⁵ Or equivalent exam.

⁶ State has own Bureau of Comparative Education, which evaluates applicants' education.

⁷ VT does not require Canadian CGAs to have transcripts evaluated by an independent agency.

⁸ Education must be evaluated by an approved credential evaluation service.

⁹ Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

STATE BOARDS OF ACCOUNTANCY POSITIONS ON COMMISSIONS AND CONTINGENT FEES

The majority of states allow CPAs to accept commissions, with full disclosure to clients, except in situations where CPAs perform attest services for the client. Most states also allow CPAs to accept contingent fees for services rendered, except from clients for whom they perform attest services. In general, a CPA may not accept a contingent fee for preparation of tax returns or tax refund claims, unless the CPA could reasonably expect that the claim would undergo substantive review by the taxing authority.

| Jurisdiction | Allow Commissions | Allow Contingent Fees | Measure Considered or in Progress |
|-----------------------|----------------------|--------------------------|--------------------------------------|
| ALABAMA | Yes | Yes | No |
| ALASKA | No | No | Yes |
| ARIZONA | Yes | Yes | No |
| ARKANSAS | Yes | Yes | No |
| CALIFORNIA | Yes ¹ | Yes | No |
| COLORADO | Yes | Yes | No |
| CONNECTICUT | Yes | Yes | No |
| DELAWARE ³ | Yes | Yes | No |
| DIST. OF COLUMBIA | No | No | No |
| FLORIDA | Yes | Yes | No |
| GEORGIA | Yes | Yes | No |
| GUAM | Yes | Yes | No |
| HAWAII | No | No | No |
| IDAHO | No | No | Yes |
| ILLINOIS | Yes | Yes | No |
| INDIANA | Yes | Yes | No |
| IOWA | Yes | Yes | No |
| KANSAS | Yes | Yes | No |
| KENTUCKY | Yes | Yes | No |
| LOUISIANA | Yes | Yes | No |
| MAINE | Yes | Yes | No |
| MARYLAND | Yes | No | No |
| MASSACHUSETTS | Yes | Yes | No |
| MICHIGAN | Yes | Yes | No |
| MINNESOTA | Yes | Yes | No |
| MISSISSIPPI | Yes | No | No |
| MISSOURI | Yes | Yes | No |
| MONTANA | Yes | Yes | No |
| NEBRASKA | Yes | Yes | No |
| NEVADA | Yes | Yes | N/A |
| NEW HAMPSHIRE | Yes | Yes | N/A |
| NEW JERSEY | Yes | Yes | No |
| NEW MEXICO | Yes | Yes | No |
| NEW YORK | No | Yes | No |
| NORTH CAROLINA | Yes | Yes | No |
| NORTH DAKOTA | Yes | Yes | No |

| Jurisdiction | Allow Commissions | Allow Contingent Fees | Measure Considered or in Progress |
|---------------------|--------------------------|------------------------------|--|
| OHIO | Yes | Yes | N/A |
| OKLAHOMA | Yes | Yes | N/A |
| OREGON | Yes | Yes | N/A |
| PENNSYLVANIA | Yes | No | No |
| PUERTO RICO | No | No | No |
| RHODE ISLAND | No | No | No |
| SOUTH CAROLINA | Yes | Yes | No |
| SOUTH DAKOTA | Yes | Yes | No |
| TENNESSEE | Yes | Yes | No |
| TEXAS | Yes | Yes | No |
| UTAH | Yes | Yes | No |
| VERMONT | Yes | Yes | No |
| VIRGINIA | Yes | Yes | No |
| VIRGIN ISLANDS | No | No | No |
| WASHINGTON | No | No ² | No |
| WEST VIRGINIA | Yes | Yes | No |
| WISCONSIN | Yes | Yes | No |
| WYOMING | Yes | Yes | N/A |
| Totals | Y-45 N-9 | Y-41 N-12 | Y-2 N-46 N/A-6 |

¹ Referral fees are prohibited.

² Prohibited except in restricted circumstance; see WAC 4-25-626.

³ Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

STATE BOARD QUALITY OR PEER REVIEW PROGRAMS

| Jurisdiction | States That Have No Quality or Peer Review Requirements | States That Have A Quality or Peer Review Program | States That Require Quality or Peer Review As A Condition For Relicensure | Trend D = Developing C = Considering |
|-------------------|--|---|---|--|
| ALABAMA | | ● | ● | |
| ALASKA | | ● | ● | |
| ARIZONA | ● | | | D |
| ARKANSAS | | ● | ● | |
| CALIFORNIA | | ● | ●(a) | |
| COLORADO | ● | | | |
| CONNECTICUT | | ● | ● | |
| DELAWARE (e) | ● | | | C |
| DIST. OF COLUMBIA | ● | | | |
| FLORIDA | | ● | | |
| GEORGIA | | | ● | |
| GUAM | | ● | ●(d) | |
| HAWAII | ● | | | D |
| IDAHO | | ● | ● | |
| ILLINOIS | ● | | | C |
| INDIANA | ● | | | |
| IOWA | | ● | ● | |
| KANSAS | | ● | ●(b) | |
| KENTUCKY | | | ● | |
| LOUISIANA | | ● | ● | |
| MAINE | | | ● | |
| MARYLAND | ● | | | C |
| MASSACHUSETTS | | ● | ● | |
| MICHIGAN | ● | | | |
| MINNESOTA | | ● | ● | |
| MISSISSIPPI | | ● | ● | |
| MISSOURI | | ● | ● | |
| MONTANA | | ● | ● | |
| NEBRASKA | | ● | ● | |
| NEVADA | | ● | | |
| NEW HAMPSHIRE | | ● | ● | |
| NEW JERSEY | | ● | ● | |
| NEW MEXICO | | ● | ● | |
| NEW YORK | ● | | | C |
| NORTH CAROLINA | | ● | ● | |
| NORTH DAKOTA | | ● | ● | |
| OHIO | | ● | ● | |
| OKLAHOMA | ● | | | C |
| OREGON | | ● | ● | |

| Jurisdiction | States That Have No Quality or Peer Review Requirements | States That Have A Quality or Peer Review Program | States That Require Quality or Peer Review As A Condition For Relicensure | Trend D = Developing C = Considering |
|---------------------|--|--|--|---|
| PENNSYLVANIA | | ● | ● | |
| PUERTO RICO | ● | | | |
| RHODE ISLAND | | ● | ● | |
| SOUTH CAROLINA | ● | | | D |
| SOUTH DAKOTA | | ● | ● | |
| TENNESSEE | | ● | ● (c) | |
| TEXAS | | ● | ● | |
| UTAH | | ● | ● | |
| VERMONT | | ● | ● | |
| VIRGINIA | | ● | ● | |
| VIRGIN ISLANDS | ● | | | |
| WASHINGTON | | ● | ● | |
| WEST VIRGINIA | ● | | | |
| WISCONSIN | ● | | | |
| WYOMING | | ● | | |
| Totals | 16 | 35 | 34 | 8 |

(a) Effective January 2006, the Board will require peer review of firms.

(b) Required for firm registration.

(c) The Tennessee Board registers firms to become part of Tennessee's PRP.

(d) Yes, for firms that perform attest services.

(e) Delaware is undergoing rule changes as this edition goes to print. For updated information, go to www.state.de.us/license or call the Board's office at (302) 744-4505.

APPENDIX B

State Boards of Accountancy of the United States

STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

Alabama State Board of Public Accountancy

PO Box 300375
Montgomery, Alabama 36130-0375
Att: J. Lamar Harris, CPA
Executive Director
Telephone: (334) 242-5700
Facsimile: (334) 242-2711
Web site: www.asbpa.state.al.us

Alaska State Board of Public Accountancy

Department of Community and Economic Development
Division of Occupational Licensing
PO Box 110806
Juneau, Alaska 99811-0806
Att: Ginger Morton
Licensing Examiner
Telephone: (907) 465-3811
Facsimile: (907) 465-2974
E-mail: ginger_morton@dced.state.ak.us
Web site: www.dced.state.ak.us/occ/

Arizona State Board of Accountancy

3877 N. 7th Street
Suite 106
Phoenix, Arizona 85014
Att: Lee A. Prins
Executive Director
Telephone: (602) 255-3648
Facsimile: (602) 255-1283
E-mail: info@mail.accountancy.state.az.us
Web site: www.accountancy.state.az.us

Arkansas State Board of Accountancy

101 East Capitol, Suite 450
Little Rock, Arkansas 72201
Att: J. E. George, CPA
Executive Director
Telephone: (501) 682-1520
Facsimile: (501) 682-5538
Web site: www.state.ar.us/asbpa

California State Board of Accountancy

2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832
Att: Carol B. Sigmann
Executive Director
Telephone: (916) 263-3680
Facsimile: (916) 263-3674
Web site: www.dca.ca.gov/cba

Colorado State Board of Accountancy

1560 Broadway, Suite 1340
Denver, Colorado 80202
Att: Robert T. Longway
Administrator
Telephone: (303) 894-7800
Facsimile: (303) 894-7802
E-mail: robert.longway@dora.state.co.us
Web site: www.dora.state.co.us/accountants

Connecticut State Board of Accountancy

Secretary of the State
30 Trinity Street, PO Box 150470
Hartford, Connecticut 06115-0470
Att: David L. Guay
Executive Director
Telephone: (860) 509-6179
Facsimile: (860) 509-6247
Web site: www.sots.state.ct.us

Delaware State Board of Accountancy

Cannon Building, Suite 203
861 Silver Lake Blvd.
Dover, Delaware 19904
Att: Dana Spruill
Administrative Assistant
Telephone: (302) 744-4505
Facsimile: (302) 739-2711
E-mail: dspruill@state.de.us
Web site: www.state.de.us/das

District of Columbia Board of Accountancy

Department of Consumer and Regulatory Affairs
614 H Street, N.W., Room 923
c/o PO Box 37200
Washington, D.C. 20013-7200
Att: Harriette E. Andrews
Administrator
Telephone: (202) 442-4461
Facsimile: (202) 442-4528
Web site: www.dca.org/acct/newboa.shtm

Florida Board of Accountancy

240 N.W. 76 Drive, Suite A
Gainesville, Florida 32607-6635
Att: Martha P. Willis
Division Director
Telephone: (352) 333-2500
Facsimile: (352) 333-2508
E-mail: aboard@dbpr.state.fl.us
Web site: www.myflorida.com

Georgia State Board of Accountancy

237 Coliseum Drive
Macon, Georgia 31217
Att: Barbara W. Kitchens
Executive Director
Telephone: (912) 207-1400
Facsimile: (912) 207-1410
Web site: www.sos.state.ga.us/plb/accountancy

Guam Board of Accountancy

GCIC Building, Suite 508
414 West Soledad Avenue
Hagatna, Guam 96910
Att: Mack Ezzell
Executive Director
Telephone: (671) 477-1050
Facsimile: (671) 477-1045
E-mail: gboa@ite.net
Web site: www.guam.net/gov/gba

Hawaii Board of Public Accountancy

Department of Commerce and Consumer Affairs
PO Box 3469
Honolulu, Hawaii 96801-3469
Att: Laureen Kai
Executive Officer
Telephone: (808) 586-2696
Facsimile: (808) 586-2689
Web site: www.state.hi.us/dcca/pvl/index.htm

Idaho State Board of Accountancy

PO Box 83720
Boise, Idaho 83720-0002
Att: Barbara R. Porter
Executive Director
Telephone: (208) 334-2490
Facsimile: (208) 334-2615
E-mail: isba@boa.state.id.us
Web site: www.state.id.us/boa

Illinois Board of Examiners

505 East Green, Suite 216
Champaign, Illinois 61820-5723
Att: Joanne Vician
Executive Director
Telephone: (217) 333-4213
Facsimile: (217) 333-3126
Web site: www.illinois-cpa-exam.com

Illinois Department of Professional Regulation

Public Accountancy Section
320 West Washington Street, 3rd Floor
Springfield, Illinois 62786-0001
Att: Dan Harden
Board Liaison
Telephone: (217) 785-0800
Facsimile: (217) 782-7645
Web site: www.state.il.us.dpr

Indiana Board of Accountancy

Indiana Professional Licensing Agency
Indiana Government Center South
302 West Washington Street, Room E034
Indianapolis, Indiana 46204-2246
Att: Nancy Smith
Exam Coordinator
Telephone: (317) 232-5987
Facsimile: (317) 233-5559
Web site: www.state.in.us/pla/bandc/accountancy

Iowa Accountancy Examining Board

1918 S.E. Hulsizer Avenue
Ankeny, Iowa 50021-3941
Att: William M. Schroeder
Executive Secretary
Telephone: (515) 281-4126
Facsimile: (515) 281-7411
E-mail: bill.schroeder@com.7.state.ia.us
Web site: www.state.ia.us/iacc

Kansas Board of Accountancy

Landon State Office Building
900 S.W. Jackson, Suite 556
Topeka, Kansas 66612-1239
Att: Susan L. Somers
Executive Director
Telephone: (913) 296-2162
E-mail: ksboa@ink.org
Web site: www.ink.org/public/ksboa

Kentucky State Board of Accountancy

332 West Broadway, Suite 310
Louisville, Kentucky 40202-2115
Att: Susan G. Stopher
Executive Director
Telephone: (502) 595-3037
Facsimile: (502) 595-4281
Web site: <http://cpa.state.ky.us>

State Board of CPAs of Louisiana

601 Poydras Street
Suite 1770
New Orleans, Louisiana 70130
Att: Michael A. Henderson, CPA
Executive Director
Telephone: (504) 566-1244
Facsimile: (504) 566-1252
Web site: <http://www.cpaboard.state.la.us>

Maine Board of Accountancy

Dept. of Professional & Financial Regulation
State House Station 35
Augusta, Maine 04333
Att: Cheryl Hersom
Board Administrator
Telephone: (207) 624-8603
Facsimile: (207) 624-8637
E-mail: cheryl.s.hersom@state.me.us
Web site: www.maineprofessionalreg.org

Maryland State Board of Public Accountancy

500 N. Calvert St., Rm. 308
Baltimore, Maryland 21202-3651
Att: Dennis L. Gring
Executive Director
Telephone: (410) 230-6224
Facsimile: (410) 333-6314
E-mail: dgring@dllr.state.md.us
Web site: www.dllr.state.md.us/license/occprof/account.html

Massachusetts Board of Public Accountancy

239 Causeway Street
Boston, Massachusetts 02114
Att: Leo H. Bonarrigo, CPA
Executive Secretary
Telephone: (617) 727-1806
Facsimile: (617) 727-0139
Web site: www.state.ma.us/reg/boards/pa

Michigan Board of Accountancy

Department of Consumer and Industry Services
PO Box 30018
Lansing, Michigan 48909-7518
Att: Suzanne U. Jolicoeur
Licensing Administrator
Telephone: (517) 241-9249
Facsimile: (517) 241-9280
E-mail: s.jolic@michigan.gov
Web site: www.cis.state.mi.us/bcs/acct

Minnesota State Board of Accountancy

85 East 7th Place, Suite 125
St. Paul, Minnesota 55101
Att: Dennis J. Poppenhagen
Executive Director
Telephone: (651) 296-7938
Facsimile: (651) 282-2644
E-mail: dennis.poppenhagen@state.mn.us
Web site: www.boa.state.mn.us

Mississippi State Board of Public Accountancy

653 North State Street
Jackson, Mississippi 39202
Att: Susan M. Harris, CPA
Executive Director
Telephone: (601) 354-7320
Facsimile: (601) 354-7290
E-mail: email@msbpa.state.ms.us
Web site: www.msbpa.state.ms.us

Missouri State Board of Accountancy

PO Box 613
Jefferson City, Missouri 65102-0613
Att: Ken L. Bishop
Executive Director
Telephone: (573) 751-0012
Facsimile: (573) 751-0890
E-mail: boa@mail.state.mo.us
Web site: www.ecodev.state.mo.us/pr/account

Montana State Board of Public Accountants

PO Box 200513
Helena, Montana 59620-0513
Att: Susanne M. Criswell
Administrator
Telephone: (406) 841-2388
Facsimile: (406) 841-2309
E-mail: scriswell@state.mt.us
Web site: www.discoveringmontana.com/dli/pac

Nebraska State Board of Public Accountancy

PO Box 94725
Lincoln, Nebraska 68509-4725
Att: Annette L. Harmon, CM
Executive Director
Telephone: (402) 471-3595
Facsimile: (402) 471-4484
E-mail: nbpa01@nol.org
Web site: www.nol.org/home/BPA

Nevada State Board of Accountancy

200 S. Virginia Street, Suite 670
Reno, Nevada 89501-2408
Att: N. Johanna Bravo
Executive Director
Telephone: (775) 786-0231
Facsimile: (775) 786-0234
E-mail: cpa@nvaccountancy.com
Web site: www.cpa@nvaccountancy.com/

New Hampshire Board of Accountancy

6 Chenell Drive, Suite 220
Concord, New Hampshire 03301
Att: Louise O. MacMillan
Executive Assistant to the Board
Telephone: (603) 271-3286
Facsimile: (603) 271-8702
E-mail: lcollier@boa.state.nh.us
Web site: www.state.nh.us/accountancy

New Jersey State Board of Accountancy

124 Halsey Street, PO Box 45000
Newark, New Jersey 07101
Att: Jay J. Church
Executive Director
Telephone: (973) 504-6380
Facsimile: (973) 648-2855
Web site: www.state.nj.us/lps/ca/nonmed.html

New Mexico State Public Accountancy Board

1650 University N.E., Suite 400-A
Albuquerque, New Mexico 87102
Att: Daniel R. Keays, CPA
Executive Director
Telephone: (505) 841-9108
Facsimile: (505) 841-9101
E-mail: publicaccountancyboard@state.nm.us
Web site: www.rld.state.nm.us/b&c/accountancy

New York State Board for Public Accountancy

State Education Department
89 Washington Avenue
Albany, New York 12234
Att: Daniel J. Dustin
Executive Secretary
Telephone: (518) 474-3817, x160
Facsimile: (518) 474-6375
E-mail: cpabd@mail.nysed.gov
Web site: www.op.nysed.gov/cpa.htm

North Carolina State Board of CPA Examiners

PO Box 12827
Raleigh, North Carolina 27605-2827
1101 Oberlin Road, Suite 104
Raleigh, North Carolina 27605-1169
Att: Robert N. Brooks
Executive Director
E-mail: rnbrooks@bellsouth.net
Telephone: (919) 733-4222
Toll Free: 1-800-211-7930
Licensing & Exam Applications Only
Facsimile: (919) 733-4209
E-mail for licensing: alicegsr@bellsouth.net
E-mail for exam: jmacombe@bellsouth.net
Web site: www.state.nc.us/cpabd

North Dakota State Board of Accountancy

2701 South Columbia Road
Grand Forks, North Dakota 58201
Att: Jim Abbott
Executive Director
Telephone: (701) 775-7100
Toll free: 1-800-532-5904
Facsimile: (701) 775-7430
E-mail: ndsba@pioneer.nd.us
Web site: www.state.nd.us/ndsba

Accountancy Board of Ohio

77 South High Street, 18th Floor
Columbus, Ohio 43215-6128
Att: Ronald J. Rotaru
Executive Director
Telephone: (614) 466-4135
Facsimile: (614) 466-2628
E-mail: Ronald.Rotaru@acc.state.oh.us
Web site: www.state.oh.us/acc

Oklahoma Accountancy Board

4545 Lincoln Boulevard, Suite 165
Oklahoma City, Oklahoma 73105-3413
Att: Edith Steele
Deputy Director
Telephone: (405) 521-2397
Facsimile: (405) 521-3118
E-mail: okaccybd@okiaosf.state.ok.us
Web site: www.state.ok.us/noab

Oregon Board of Accountancy

3218 Pringle Road SE, Suite 110
Salem, Oregon 97302-6307
Att: Carol Rives
Administrator
Telephone: (503) 378-4181
Facsimile: (503) 378-3575
E-mail: carol.rives@state.or.us
Web site: www.boa.state.or.us/boa.html

Pennsylvania State Board of Accountancy

PO Box 2649
Harrisburg, Pennsylvania 17105-2649
Att: Dorna J. Thorpe
Board Administrator
Telephone: (717) 783-1404
Facsimile: (717) 705-5540
Web site: www.dos.state.pa.us/bpoa/accbd.htm

Puerto Rico Board of Accountancy

Box 3271, Old San Juan Station
San Juan, Puerto Rico 00902-3271
Att: Carmen Carreras Perez
Director
Telephone: (787) 722-2122
Facsimile: (787) 721-8399

Rhode Island Board of Accountancy

Department of Business Regulation
233 Richmond Street, Suite 236
Providence, Rhode Island 02903-4236
Att: Rosemary Snyder
Administrative Officer
Telephone: (401) 277-3185
Facsimile: (401) 277-6654
E-mail: boa@dbr.state.ri.us
Web site: www.dbr.state.ri.us

South Carolina Board of Accountancy

PO Box 11329
Columbia, South Carolina 29211-1329
Att: Doris E. Cubitt, CPA
Administrator
Telephone: (803) 896-4770
Facsimile: (803) 896-4554
E-mail: cubitt@mail.llr.state.sc.us
Web site: www.llr.state.sc.us/pol/accountancy/default.htm

South Dakota Board of Accountancy

301 East 14th Street, Suite 200
Sioux Falls, South Dakota 57104
Att: Bobbi Barnhill
Executive Director
Telephone: (605) 367-5770
Facsimile: (605) 367-5773
E-mail: sdbdacct@dtgnet.com
Web site: www.state.sd.us/state/dcr/accountancy

Tennessee State Board of Accountancy

500 James Robertson Parkway, 2nd Floor
Nashville, Tennessee 37243-1141
Att: Darrel Tongate, CPA
Executive Director
Telephone: (615) 741-2550
Facsimile: (615) 532-8800
E-mail: tnsba@mail.state.tn.us
Web site: www.state.tn.us/commerce/tnsba

Texas State Board of Public Accountancy

333 Guadalupe Tower III, Suite 900
Austin, Texas 78701-3900
Att: William Treacy
Executive Director
Telephone: (512) 305-7800
Facsimile: (512) 305-7875
Web site: www.tsbpa.state.tx.us

Utah Board of Accountancy

PO Box 146741
Salt Lake City, Utah 84114-0741
Att: Dan S. Jones, Esq.
Administrator
Telephone: (801) 530-6720
Facsimile: (801) 530-6511
E-mail: dsjones@utah.gov
Web site: www.dopl.utah.gov

Vermont Board of Public Accountancy

Secretary of State
Office of Professional Regulation
26 Terrace Street
Drawer 09
Montpelier, Vermont 05609-1106
Att: Nancy Morin
Administrator
Telephone: (802) 828-2837
Facsimile: (802) 828-2465
E-mail: nmorin@sec.state.vt.us
Web site: vtprofessionals.org/accountants

Virginia Board of Accountancy

3600 West Broad Street
Richmond, Virginia 23230-4917
Att: Nancy Feldman
Telephone: (804) 367-2648
Facsimile: (804) 367-6128
E-mail: accountancy@dpor.state.va.us
Web site: www.boa.state.va.us

Virgin Islands Board of Public Accountancy

PO Box 3016, No 1A Gallows Bay Mkt. Plaza
Christiansted
St. Croix, Virgin Islands 00822
Att: Pablo O'Neil, CPA
Telephone: (809) 773-4305
Facsimile: (809) 773-9850
Web site: www.dlca.gov.vi

Washington State Board of Accountancy

PO Box 9131
Olympia, Washington 98507-9131
Att: Dana M. McInturff, CPA
Executive Director
Telephone: (360) 586-0163
Facsimile: (360) 664-9190
E-mail: danam@cpa.board.wa.gov
Web site: www.cpaboard.wa.gov

West Virginia Board of Accountancy

122 Capitol Street, Suite 100
Charleston, West Virginia 25301
Att: JoAnn Walker
Executive Director
Telephone: (304) 558-3557
Facsimile: (304) 558-1325
E-mail: wvboa@mail.wvnet.edu
Web site: www.state.wv.us/wvboa

Wisconsin Accounting Examining Board

1400 East Washington Avenue
PO Box 8935
Madison, Wisconsin 53708-8935
Att: Katharine Hildebrand
Bureau Director
Telephone: (608) 266-5511
Facsimile: (608) 267-3816
Web site: http://www.drl.state.wi.us

Wyoming Board of Certified Public Accountants

First Bank Building
2020 Carey Avenue
Suite 100
Cheyenne, Wyoming 82002
Att: Peggy Morgando
Executive Director
Telephone: (307) 777-7551
Facsimile: (307) 777-3796
E-mail: pmorga@state.wy.us
Web site: cpaboard.state.wy.us

