

1985

Digest of state accountancy laws and state board regulations - 1985

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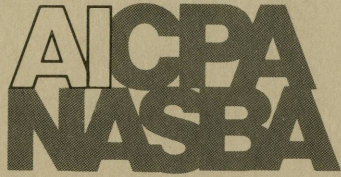
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DIGEST OF STATE ACCOUNTANCY LAWS AND STATE BOARD REGULATIONS

1985

Published jointly by
The American Institute of Certified Public Accountants, Inc.
1211 Avenue of the Americas, New York, NY 10036-8775
and
The National Association of State Boards of Accountancy
545 Fifth Avenue, New York, NY 10017-3698



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PREFACE

This digest summarizes the principal legal requirements that govern the licensing and regulation of professional accountants in the United States. It is designed to serve as a reference guide only. It should not be relied upon as an up-to-date or authoritative source of information.

For convenience of presentation, the licensing requirements of each state have been analyzed and condensed into categories, such as “general qualifications,” “education requirement” and “experience requirement,” and organized into individual state summaries. These state summaries are arranged alphabetically on pages 1 through 63.

In addition, several tabulations of the state licensing requirements are included on pages 64 to 104, to facilitate comparison of the requirements of various states.

For current and detailed information on individual state licensing requirements, the appropriate state board of accountancy (see pages 105 to 108) should be contacted directly.

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. Accountancy laws governing the licensing of professional accountants have been enacted in all fifty states, the District of Columbia, Guam, Puerto Rico and the U.S. Virgin Islands. 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 states. Forty-seven (47) states, as well as the District of Columbia, Guam, Puerto Rico and the U.S. Virgin Islands, have regulatory accountancy laws that restrict to licensees the use of the titles "Certified Public Accountant," "Public Accountant," and other similar titles, and regulate the performance of specific professional accounting services. Most regulatory laws prohibit nonlicensees from expressing opinions or issuing other forms of reports on financial statements. In the regulatory states, those non-CPAs who were practicing public accounting on the effective date of the law were permitted to register as public accountants under a grandfather clause. In thirty-seven (37) so-called regulatory-dying class jurisdictions, no new non-CPAs can be registered or licensed on a continuing basis. In fourteen continuing class jurisdictions, however, laws have been enacted which permit the continuing registration or licensing of certain non-CPAs. The accountancy laws of three states (Delaware, Kansas, and Wyoming) are permissive in that they restrict only the use of the CPA title to those licensed, but do not regulate the rendering of any particular services. In these three states unlicensed persons may use other titles, including "public accountant," and may perform all accounting services.

In all states licensing is not required for employment as an accountant in industry, government or public accounting. Unlicensed persons may provide elementary accounting services to the general public, such as bookkeeping, as long as they do not use certain titles, perform services prohibited to them by law, or otherwise hold themselves out in such a way as to indicate that they are licensed.

**SUMMARY OF STATE
LICENSING REQUIREMENTS
ALPHABETICALLY BY STATE**

ALABAMA

General Qualifications—A CPA certificate shall be issued to a person who is, or intends to become, a citizen of the United States; is a resident of, or practices public accounting in, or is regularly employed in Alabama; is at least nineteen (19) years of age; is of good moral character; meets the specified education and experience requirements; passes the Uniform CPA Examination; and passes the AICPA course “Professional Ethics for CPAs.”

Educational Requirement—An applicant must hold a baccalaureate degree from an accredited college or university before he/she is eligible to sit for the examination. A candidate may sit for exam without being in public accounting if he/she possesses a degree with a major in accounting or its equivalent.

Experience Requirement—A candidate who meets the general qualifications and educational requirement must complete two (2) years of public accounting experience before such candidate is eligible to sit for the Uniform CPA Examination. Candidates who hold baccalaureate degrees with a major in accounting may sit for the examination without meeting any experience requirement. However, a CPA certificate will not be issued to any candidate until the required two (2) years’ accounting experience is completed.

The Board may permit an accounting instructor who meets certain educational requirements to satisfy the above experience requirement with two (2) years of acceptable teaching experience and eighteen hundred (1800) hours of satisfactory public accounting experience.

Conditioning—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts on the next four (4) consecutive examination dates. If such conditioned candidate passes an additional subject or subjects, the conditioning period will start over.

When sitting for the entire examination, an applicant who fails to score an average grade of fifty (50) and who has no grade over sixty (60) must skip one (1) examination before applying for reexamination.

Credit for the successful completion of parts of the examination may be granted to a candidate who passed such parts of the examination in another state and who otherwise meets the Alabama requirements.

Continuing Professional Education (CPE)—Each person to whom the continuing professional education requirement applies must complete forty (40) hours of acceptable continuing professional education each fiscal year ending September 30.

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

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who is a citizen of the United States and is a resident of, and who practices public accounting in Alabama. Applicants must have two (2) years of public accounting experience and must meet the educational requirement in effect in Alabama at the time that the original certificate was issued. An examination in professional ethics may be required as a condition to receiving a certificate by reciprocity.

A CPA who receives a reciprocal certificate must also meet the CPE requirements set out above under “Continuing Education.”

Foreign Accountants—A foreign accountant who holds a certificate, license or degree which constitutes a recognized qualification for the practice of public accountancy in a foreign country may register with the Board of Accountancy. Any such registered foreign accountant may use the title under which he or she is known in such foreign country followed by the name of the country from which he/she received his/her original certificate, license or degree.

Fees—	Application Fee.....	\$ 50.00
	Examination Fee (First Time).....	75.00
	Reexamination Registration Fee	25.00
	Accounting Practice.....	30.00
	Auditing.....	15.00
	Business Law	15.00
	Accounting Theory	15.00
	Reciprocity	50.00
	Annual Permit.....	25.00

ALASKA

General Qualifications—A CPA certificate shall be granted to a person who is a resident of Alaska; is at least nineteen (19) years of age; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination and an examination in professional ethics.

Educational Requirement—To sit for the CPA examination, an applicant must have a minimum of two (2) years of study at a recognized college or university. Such study must include at least twelve (12) semester hours of accounting.

Experience Requirement—An applicant who meets the general education and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has had the required number of years of professional accounting experience. Four (4) years of professional accounting experience is required if such applicant has completed two (2) years of study at a recognized college or university; three (3) years if such applicant holds a baccalaureate degree with a nonaccounting major; two (2) years if such applicant holds a baccalaureate degree with a major in accounting. Professional accounting services include the application of auditing procedures and techniques, and other related activities, as defined by the Board.

Conditioning—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts on the next ten (10) consecutive examination dates. To maintain such conditioning credit, an applicant must sit at least once a year for the remaining parts of the examination.

Credit for passing parts of the examination may be granted to a candidate who passed such parts of the examination in another state.

Continuing Professional Education (CPE)—A CPA who is engaged in public accounting and has held his certificate for two (2) years or more must complete sixty (60) hours of acceptable continuing education in the two (2)-year period immediately preceding each biennial renewal of his permit to practice. A practitioner applying for renewal of such permit must submit documents indicating satisfaction of the continuing education requirements.

A CPA reentering public practice must complete ten (10) hours of continuing education for each full calendar quarter between the date of reentry and the next biennial permit renewal date. Forty (40) hours must be completed within six (6) months following the date of reentry.

Temporary Practice—The Board of Accountancy may issue a temporary permit valid for six (6) months to out-of-state CPAs who meet all requirements for a CPA certificate, except residency, or the requirement that the applicant have a place of business in, or be regularly employed in Alaska.

Reciprocity—The reciprocal CPA certificate is provided for under the statute by granting credit to out-of-state CPA's who have met Alaska's standards at the time of original licensure.

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

Fees — Examination Fee.....	\$ 50.00
Reexamination.....	50.00
Active Permit Fee (biennial)	60.00
Inactive Registration Fee (biennial).....	20.00
Non-Resident Permit (biennial).....	200.00
Partnership or Corporation Biennial Permit	60.00

ARIZONA

General Qualifications—A CPA certificate shall be granted to a person who is a resident of Arizona; is at least eighteen (18) years of age; is of good moral character; meets the specified education 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 baccalaureate degree with twenty-four (24) semester hours in accounting and eighteen (18) semester hours in related subjects from a recognized college or university; or must hold a baccalaureate degree and pass a special examination prepared under the supervision of the Board. A candidate who expects to meet the educational requirements within ninety (90) days following the written examination may be eligible to sit for the examination. However, the CPA certificate will not be issued until the candidate has fulfilled the educational requirement.

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 (2) 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 twelve (12) semester hours of graduate level accounting, is required to attain only one (1) year of the above experience requirement.

Conditioning—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, may be granted credit for such parts on the next six (6) consecutive examination dates.

Any candidate who has taken two (2) examinations and has failed to receive a "condition" may be required to furnish evidence that he has made further diligent study in the failed subjects before taking the next examination.

Credit for the successful completion of parts of the examination may be granted to candidates who passed such parts of the examination in another state provided that such parts 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 parts of the examination within the next six (6) consecutive examinations following the date of conditioning in the other state.

Continuing Professional Education (CPE)—All applicants for registration renewal who are engaged in the practice of public accounting must complete eighty (80) hours of continuing professional education during the two (2)-year period immediately preceding biennial registration. Resident applicants not in public practice must complete twenty (20) hours of continuing

professional education during the two (2)-year period immediately preceding biennial registration. Not less than eight (8) nor more than forty (40) excess hours may be carried over to the following period. The Board shall grant exemption from the continuing education requirement for registrants who successfully complete a periodic reexamination conducted by the Board.

Temporary Practice—Not provided for . . . Board permission has been given for an out-of-state CPA to complete client engagements incidental to regular practice.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of Arizona. Applicants must have two (2) years of experience (public or private) that is acceptable to the Board of Accountancy and must meet the educational and examination requirements of the Arizona Accountancy Law. An examination in professional ethics may be required as a condition to receiving a certificate by reciprocity.

The reciprocal certificate is based on the applicant's original certificate being in good standing with the state of issue.

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

Fees —	Preexamination	\$ 40.00
	Examination	100.00
	Reexamination (all parts)	100.00
	Reexamination (per part*)	30.00
	Reciprocity	50.00
	Biennial Registration	100.00

*Accounting practice is considered as two parts.

ARKANSAS

General Qualifications—A CPA certificate shall be granted to a person who is a resident of, or has a place of business in, or is regularly employed in Arkansas; is at least twenty-one (21) years of age; is of good moral character; meets the specified education requirements; and passes the Uniform CPA Examination.

Educational Requirement—An applicant for a CPA certificate must hold a baccalaureate degree with a concentration in accounting, or its equivalent, from a recognized college or university or a nonaccounting concentration, supplemented by what the board determines to be the equivalent of an accounting major. A candidate who expects to meet the educational requirements during the school term which includes the sitting date of the examination may be eligible to sit for such examination. However, the CPA certificate will not be issued until the candidate has fulfilled the educational requirement.

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 two (2) years of experience in public accounting or the equivalent of such experience in industry, government, or college teaching. A candidate who holds a recognized master's degree in accounting or business administration is required to meet only one (1) year of the above experience requirement. Experience is not required for the CPA certificate.

Conditioning—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts on the next five (5) consecutive examination dates provided a 50% minimum score is obtained on the parts not passed.

If the candidate is not domiciled in Arkansas or is not a student residing in Arkansas at the time of applying for the initial examination, the application must be accompanied by a letter from the applicant's employer or a statement of the applicant's intent to become domiciled or become a student residing in Arkansas before the date of the examination.

Credit for passing parts of the examination may be granted to candidates who passed such parts in another state.

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

Temporary Practice—An out-of-state accountant may practice temporarily and periodically in Arkansas if he/she is conducting a regular practice out of the state.

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. Provided, however, that reciprocal certificates also 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 education and experience requirements which existed in Arkansas at the time that the original certificate was issued. An examination in professional ethics may be required.

Foreign Accountants—The Board may in 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.

Fees — Examination (per part*).....	20.00
Reexamination (per part*)	20.00
Reciprocity	50.00
Annual Permit.....	30.00
Annual Renewal-Certificate Only	20.00

**Accounting practice is considered as two parts.*

CALIFORNIA

General Qualifications—A CPA certificate shall be issued to a person who meets the specified education and experience requirements; and passes the Uniform CPA Examination and a course in professional ethics.

Educational Requirement—An applicant for a CPA certificate must either hold a baccalaureate degree with a concentration in accounting, or its equivalent, from an accredited college or university, or have completed a two (2)-year course of study at the college level from an accredited college or university and have studied accounting and related courses for a period of at least four (4) years. A candidate who expects to meet the educational requirements within one hundred twenty (120) days following the written examination may be eligible to sit for such examination. However, the examination grades will not be released until the candidate has fulfilled the educational requirement.

The educational requirement may also be satisfied by the successful completion of a special preliminary examination approved by the Board.

Experience Requirement—An applicant who meets the general examination requirements and who holds a baccalaureate degree from an accredited college or university will be issued a CPA certificate upon presenting evidence that such applicant has attained three (3) years of public accounting experience, or its equivalent. One (1) year's credit toward fulfillment of the experience requirement is granted to an applicant who holds a baccalaureate degree with a concentration in accounting.

An applicant who does not hold a baccalaureate degree must present evidence that such applicant has attained four (4) years of experience of a type described above.

Equivalent experience obtained in private or governmental employment may be accepted, provided however, that the length of time shall not exceed four (4) years.

Conditioning—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for a three (3)-year period. Only one (1) such conditional credit shall be granted within any one three (3)-year period.

Credit for the successful completion of parts of the examination may be granted to a candidate who passed such parts of the examination in another state.

Continuing Professional Education (CPE)—A CPA who is engaged in public accounting must complete eighty (80) hours of acceptable continuing education during the two (2)-year period immediately preceding each biennial permit renewal. A practitioner applying for renewal of such permit must submit documents indicating satisfactory completion of the continuing education requirement.

A newly licensed CPA must complete twenty (20) hours of continuing education for each full six (6) months that pass between the effective date of his certificate and the next renewal date.

A CPA reentering public accounting must complete forty (40) hours of continuing education in the twelve (12) months prior to reentry. Additional hours are required depending on the applicant's date of reentry in relation to the next permit renewal.

Temporary Practice—Temporary practice by a CPA of another state is permitted on business incident to regular home business.

An applicant who has filed application for a certificate may practice temporarily in California until the Board of Accountancy notifies such applicant that the application has been granted or rejected.

Reciprocity—A CPA certificate may be issued to a CPA of another state who is a resident of California or has an office in California and is actively engaged in the practice of public accounting, although not necessarily so engaged personally in California. Applicants must have equivalent public accounting experience as required of California applicants and must meet the educational requirement in effect in California at the time that the original certificate was issued. An examination in professional ethics may be required as a condition to receiving a certificate by waiver of examination.

A CPA who applies for such certificate must have completed forty (40) hours of continuing education in the twelve (12) months prior to the date of filing the application. Credit for education completed in the twelve (12) months immediately prior to the date of such application may be accepted in lieu of the twelve (12) months requirement of forty (40) hours. Following licensure, twenty (20) hours of CPE must be completed for each full six (6) months between the effective date of licensure and the next renewal date.

Foreign Accountants—An accountant licensed by a foreign country and lawfully practicing therein, may practice temporarily in California on professional business incident to his/her regular practice in another country.

Fees— Examination	\$ 75.00
Reexamination (per part*)	15.00
Reciprocal Certificate	50.00
Biennial Permit Renewal	40.00

**Accounting practice is considered as two parts.*

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 a course and examination in professional ethics.

Educational Requirement—An applicant for a CPA certificate must hold a baccalaureate degree with a concentration in accounting, or its equivalent, or a nonaccounting 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 twenty-seven (27) semester hours in accounting subjects, of which at least three (3) semester hours must be in auditing and no more than three (3) semester hours may be in accounting-related computer and information systems. In addition, an applicant must have twenty-one (21) semester hours in business related subjects, such as business law, management, marketing, statistics, economics and finance. No more than six (6) hours shall be in any one area. A candidate who expects to meet the educational requirements within sixty (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.

Experience Requirement—An applicant for the CPA certificate who meets the general, education and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained one (1) year of public accounting experience, or the equivalent of such experience. In lieu of the experience requirement, the Board will accept a recognized master's degree. To qualify in lieu of experience, in addition to requiring a master's degree, the Board's Regulations specify that an applicant must have forty-five (45) semester hours in accounting subjects, of which at least six (6) semester hours must be in auditing and not more than six (6) can be in accounting-related computer and information systems. In addition the applicant must have thirty-six (36) semester hours of business related courses, not more than nine (9) in any one area.

Conditioning—A candidate who successfully completes any two (2) parts, or the accounting practice part, and who receives a grade of at least forty-five percent (45%) in the remaining parts, of the Uniform CPA Examination is granted credit for such parts on the next five (5) consecutive examination dates.

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

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

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on professional business incident to regular out-of-state practice.

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. A course and examination in professional ethics may be required as a condition to receiving a certificate by reciprocity.

Foreign Accountants—Temporary practice by a foreign accountant is permitted on business incident to regular home business.

Foreign accountants with a certification shall be required to sit for and pass the Uniform CPA Examination and shall further satisfy all requirements of experience, as well as successful completion of a professional ethics course and examination.

Fees—Examination fees are based on the number of parts to be taken plus the nonreturnable board action fee. These are effective through June 30, 1985 and subject to change thereafter.

Examination

All Five (5) Parts (5 x \$14.00 + \$14.00)	\$ 84.00
Three (3) Parts (3 x \$14.00 + \$14.00)	56.00
Two (2) Parts* (2 x \$14.00 + \$14.00)	42.00
One (1) Part (1 x \$14.00 + \$14.00)	28.00
Proctoring Exam for out-of-state candidates	35.00
Reciprocity (\$64.00 + \$14.00)	78.00
Biennial Permit--Individual	50.00
Biennial Permit--Firm	70.00
Original registration of Firm (\$70.00 + \$14.00)	84.00

Note: Fees are reviewed each year and adjusted to meet the appropriation.

**Accounting practice is considered as two parts.*

CONNECTICUT

General Qualifications—A CPA license shall be granted to a person who is a resident, or has a place for the regular transaction of business, in Connecticut; is at least eighteen (18) years of age; meets the specified education and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement—To sit for the CPA examination, an applicant must hold a baccalaureate degree from an accredited four (4) year institution. An applicant must have at least forty-six (46) semester hours in the study of accounting and related subjects of which at least twenty-four (24) semester hours must be in accounting; three (3) semester hours in economics; three (3) semester hours in finance; and three (3) semester hours in business law.

Experience Requirement—An applicant who meets the general, educational and examination requirements will be issued a CPA license upon presenting evidence that both the experience and CPE standards have been met. Individuals employed in public accounting prior to April 27, 1983, are required to present letters verifying two (2) years of experience. Those who begin employment on or after April 27, 1983, have the option of presenting letters verifying three (3) years of experience or presenting letters verifying two (2) years of experience with thirty-nine (39) semester hours of accounting above the primary requirement level.

Conditioning—An applicant who successfully completes two (2) parts of the Uniform CPA Examination and attains a grade of at least fifty (50) in each of the remaining parts, is granted credit for such parts on reexamination for the next consecutive six (6) sittings. Accounting practice for the purposes of the exam is equivalent to two (2) parts. At each sitting of the exam in which one takes a part of the exam, an applicant must take all parts not previously passed.

Continuing Professional Education (CPE)—A candidate applying for initial licensing must complete ten (10) hours of acceptable CPE credits for each full quarter year remaining in the registration year during which such annual registration card is issued.

The regulations further provide that a licensee holding and reapplying for an annual registration card must submit evidence of the completion of one hundred twenty (120) hours of acceptable CPE credits in the three (3) years preceding annual renewal, including at least twenty (20) hours completed in the most recent CPE year.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on professional business incident to his or her regular practice out-of-state.

The Board may issue a limited permit to a CPA of another state. Holders of limited permits may render public accounting services only to clients specified in the application for such permit. All permits expire on December 31 of the year in which they are issued.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who resides or has a place for the regular transaction of business in Connecticut. An applicant must practice public accounting as his/her principal occupation; have two (2) years of public accounting experience; and meet the educational requirements in effect in Connecticut at the time that the original certificate was issued. A reciprocal certificate may be issued to an applicant provided that the state of original issuance grants a similar privilege to Connecticut CPAs.

Foreign Accountants—The statutes permit issuance of a certificate without examination if the applicant is a holder of a similar certificate granted by a foreign country when the Connecticut Board is satisfied that the standards and requirements of the grantors are substantially equivalent to those established in the state.

Fees— Examination	\$100.00
Reexamination	100.00
Reciprocity	150.00
Initial License Fee	25.00
License Renewal	150.00

DELAWARE

General Qualifications—A CPA certificate shall be granted to a person who is a resident of, or is employed in, Delaware for the twelve (12) months immediately preceding the date of application to sit for the Uniform CPA Examination; is at least eighteen (18) years of age; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination and an examination in professional ethics.

Educational Requirement—An applicant for a CPA certificate must hold a two (2)-year degree with a concentration in accounting, or its equivalent*, from a recognized two (2)-year college or university. A candidate who expects to meet the educational requirement within one hundred twenty (120) days following the written examination may be eligible to sit for such examination. However, the CPA certificate will not be issued until the candidate has fulfilled the educational requirement.

Experience Requirement—An applicant who meets the general, education and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained four (4) years of experience in public accounting or the equivalent of such experience in government, industry, or other field of endeavor. A candidate who holds a recognized baccalaureate degree with a concentration in accounting, or its equivalent*, is required to meet only two (2) years of the above experience requirement. A candidate who holds a recognized master's degree with a concentration in accounting, or its equivalent*, is required

*A "concentration in accounting, or its equivalent" means the completion of 21 semester hours of accounting, or equivalent courses.

to meet only one (1) year of the above experience requirement. Qualifying experience shall be accepted only after conferring of degree for which the candidate applies.

Conditioning—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, and obtains a grade of at least fifty percent (50%) in all subjects not passed is granted credit for such parts on the next five (5) consecutive examination dates. The minimum grade requirement is waived if three (3) subjects are passed at a single examination.

Credit for the successful completion of parts of the examination may be granted to candidates who passed such parts of the examination in another state.

Temporary Practice—The Board of Accountancy may issue a temporary certificate valid for one (1) year to out-of-state CPAs practicing full-time in public accountancy in Delaware. The temporary certificate is effective for no more than one (1) year or until the applicant qualifies for a permanent certificate, whichever occurs sooner.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who is engaged full-time in public accountancy in Delaware. An applicant must have two (2) years, (four (4) years with a two (2)-year degree), of public accounting experience and such applicant must meet the educational requirements in effect in Delaware at the time of filing the application.

Foreign Accountants—The Board of Accountancy may issue a temporary certificate valid for one (1) year to foreign accountants practicing full-time in public accountancy in Delaware. The temporary certificate is effective for no more than one (1) year or until the applicant qualifies for a permanent certificate, whichever occurs sooner.

A reciprocal CPA certificate may be issued to a foreign accountant who meets the above 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 Delaware.

Fees — Examination	\$100.00
Reexamination:	
All subjects.....	75.00
One, two or three subjects	50.00
Reciprocity	100.00
Temporary Certificate.....	100.00

DISTRICT OF COLUMBIA

General Qualifications—A CPA certificate may be granted to any person who is at least eighteen (18) years of age; is a resident of the District or has been employed in the District for the immediate six (6) months prior to the final date for accepting applications for the written examinations, or, in the case of an employee of a D.C. CPA firm, has been a bona fide resident of a foreign country for a period of not less than eighteen (18) months and is not qualified to be examined in the state of last residence solely because of such foreign residence; is of good moral character; meets the specified educational requirements; and passes the Uniform CPA Examination.

Educational Requirement—The minimum education required for the CPA certificate is a baccalaureate degree with a concentration in accounting or what the Board determines to be the equivalent of a concentration in accounting.

Experience Requirement—No experience is required for the CPA certificate. However, a permit to practice will not be issued to certificate holders unless the following experience requirement is met: two (2) years of experience acceptable to the Board in auditing or reviewing financial statements (including acceptable auditing and accounting experience in a governmental agency).

Conditioning—A candidate who successfully completes two (2) parts of the CPA examination, or Accounting Practice, and receives no grade less than fifty percent (50%) in the subjects failed, is granted credit for such subjects and must sit for all failed subjects at the next five (5) consecutive examinations. The minimum grade requirement is waived if three (3) subjects are passed at one sitting.

Credit for the successful completion of two (2) or more parts of the examination may be granted to candidates who passed such parts in another jurisdiction.

Continuing Professional Education (CPE)—Implementing regulations have been exposed for public comment. Will be required for renewal or permit to practice.

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 incident to his regular practice outside of the District and is conducted in conformity with the rules of professional conduct.

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

Foreign Accountants—An accountant who holds a certificate, license or degree from a foreign country, which 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 or she is known in his or her own country, followed by the name of the country.

Fees — Examination Fee.....	\$120.00
Reexamination Fee	120.00
CPA Certificate	20.00
Permit to Practice—Initial	25.00
Biennial Permit—Individual	40.00
Biennial Permit—Partnership or Professional Corporation	60.00
Reciprocity	80.00

FLORIDA

General Qualifications—An applicant for the CPA certificate may sit for the CPA examination in Florida if such applicant is of good moral character and meets the specified education requirements.

A CPA certificate shall be granted to a person who meets the above requirements to sit for the CPA examination; meets the specified education requirements; and passes the Uniform CPA Examination.

Educational Requirement—To sit for the CPA examination, an applicant must hold a baccalaureate degree with a major in accounting, or its equivalent, from a recognized college or university, and an additional forty-five (45) quarter hours beyond the baccalaureate degree, including a concentration in accounting and business courses as specified by the Board. This includes fifty-

four (54) quarter hours in accounting education above the elementary level including not less than eighteen (18) quarter hours in financial accounting, eight (8) quarter hours in auditing, eight (8) quarter hours in taxation, and not more than four (4) quarter hours in internship programs, and fifty-eight (58) quarter hours in general business including eight (8) quarter hours in business law.

Experience Requirement—After August 2, 1983, applicants need not satisfy any formal experience requirements.

Conditioning—A candidate who successfully completes two (2) parts of the CPA examination, or Accounting Practice, and receives no less than fifty percent (50%) in the subjects failed, is granted credit for such parts on the next five (5) consecutive examinations. The minimum grade requirement is waived if three (3) subjects are passed at one sitting.

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 sixty-four (64) hours of continuing education, of which at least sixteen (16) hours must be in accounting and auditing related topics, during each two (2) year reestablishment period.

Temporary Practice—A temporary license may be issued to out-of-state practitioners to fulfill specific engagements. Temporary licenses are not valid for more than ninety (90) days and will not be granted to practitioners who are residents or maintain a full-time staff for public accountancy in Florida.

Reciprocity (License by Endorsement)—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 or the certification requirements in effect in Florida at the time of application. (Note: Any person who received his or her original certificate after 1955 must, among other things, be a graduate of at least a four (4)-year accredited college with a major in accounting.)

A CPA who receives a reciprocal certificate must complete the required continuing education. The two (2)-year reestablishment period begins on the date the Florida certificate was issued and ends on the third June 30th following the date on the certificate.

Foreign Accountants—Although no specific statement is made, provision is made to allow applicants to take foreign licensure examinations.

Fees—	Examination (nonrefundable).....	\$125.00
	Reexamination (per part*)	20.00
	Reciprocity (nonrefundable).....	150.00
	Biennial Registration (Individual).....	30.00
	Biennial Registration (Partnership or Professional Service Corporation).....	100.00

**Accounting practice is considered as two parts.*

GEORGIA

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

Educational Requirement—An applicant for a CPA certificate must hold a baccalaureate degree with a major in accounting, or a nonaccounting major and 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 one hundred twenty (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.

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 (2) years of continuous experience in public accounting immediately preceding the date of application for the certificate. Five (5) years of continuous employment in the accounting field in industry, government or college teaching may be accepted in lieu of the above experience requirement.

Conditioning—A candidate who passes any two (2) or more parts of the Uniform CPA Examination is granted credit for such parts on the next five (5) consecutive examinations. If a minimum grade of forty (40) is not achieved in each subject category, the candidate is required to allow one scheduled administration of the exam to be given before reapplying, unless it can be shown to the satisfaction of the Board that adequate preparation in anticipation of passage has been achieved.

Credit for passing parts of the examination may be granted to candidates who passed such parts of the examination in another state and who at the time did not have a place of business in and were not regularly employed in Georgia.

Continuing Professional Education (CPE)—A person who is a CPA for two (2) years or more must complete sixty (60) hours of acceptable continuing education during the two (2)-year period immediately preceding each biennial permit renewal. A CPA for one (1) year but less than two (2) years must complete thirty (30) hours of acceptable continuing education during the year immediately preceding such permit renewal.

Temporary Practice—Temporary permits are issued to those individuals not residing in Georgia but holding currently valid permits to practice in another jurisdiction. Issuance is made for the purpose of allowing one to perform specific professional engagements involving the practice of public accounting.

The temporary permit is valid for a period of ninety (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 which 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 (10) 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. A temporary certificate may be issued to persons applying for reciprocity. Such certificate is valid for ninety (90) days or until the Board acts on the application for reciprocity.

Foreign Accountants—A foreign accountant who holds a certificate, license or degree which constitutes a recognized qualification for the practice of public accountancy in a foreign country may register with the Board of Accountancy. Any such registered foreign accountant may use the title under which he or she is known in such foreign country followed by the name of the country. A registered foreign accountant must comply with the continuing education requirements, and the foreign country in which the accountant is licensed must grant similar privileges to holders of Georgia certificates.

Fees—	Examination	\$125.00*
	Reexamination (all subjects).....	115.00*
	Application Fee for Certification or Registration.....	20.00
	Biennial Permit	50.00
	Reciprocity	120.00
	RPA Examination.....	85.00*
	RPA Reciprocity.....	120.00
	Foreign Accountant Registration	70.00
	Individual Practitioner Registration.....	15.00
	Partnership Registration.....	25.00
	Registration for Professional Association or Corporation....	35.00
	Temporary Permit	50.00

**Note: The examination fees are based on a charge of \$20.00 per part (accounting practice determined to be two parts) in addition to a fee of \$25.00 for initial applications and \$15.00 for applications thereafter.*

GUAM

General Qualifications—A CPA certificate shall be granted to a person who is, or has duly declared his intention of becoming, a citizen of the United States; has been a resident of Guam for three (3) months, or has a place of business, or as an employee, is employed therein; has attained the age of twenty-one (21) years; 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 degree with a major in accounting or what the Board determines to be substantially the equivalent of an accounting major.

Experience Requirement—An applicant who meets the above general qualifications and educational requirement must complete two (2) years of public accounting experience in any state or territory of the United States before being granted a CPA certificate. Applicants who hold a master's degree in accounting or business administration, and have completed appropriate courses as determined by the Board, may be granted a CPA certificate after having satisfied one (1) year of the above experience requirement.

Conditioning—A candidate who successfully completes any two (2) or more parts of the Uniform CPA Examination is granted credit for such parts on the next six (6) examinations, provided that a minimum grade of fifty percent (50%) was obtained on all parts of the examination not passed. To retain credit for those parts of the examination previously passed, a candidate must, at subsequent examinations, sit for all subjects not passed.

Credit may be granted for parts of the examination passed in another state under the above conditions, provided that the candidate had neither residency, employment, nor place of business in Guam at the time of the other examination.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on professional business incident to such practitioner's regular practice outside of the territory.

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.

Foreign Accountants—A foreign accountant who holds a certificate, degree or license from a foreign country, constituting a recognized qualification for the practice of public accounting in such country, may temporarily practice in Guam on professional business incident to such foreign accountant's regular practice outside of the territory.

Fees — Examination	\$ 35.00
Reexamination (per subject)	20.00
Reciprocity	25.00
Annual Permit.....	25.00

HAWAII

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

Educational Requirement— The individual applying to write the Uniform CPA Examination must hold a baccalaureate degree. An applicant applying for a CPA certificate must hold a baccalaureate degree from a recognized college or university and thirty (30) semester hours of upper division or graduate level business related subjects at a recognized college or university or thirty (30) months of professional experience in a public accounting practice. In addition, the applicant must demonstrate that he or she has completed at least eighteen (18) semester hours of upper division or graduate level study in accounting and auditing subjects prior to or within one hundred twenty (120) days of the Uniform CPA Examination.

Experience Requirement—A person applying for a certificate shall be required either to complete fifteen hundred (1500) chargeable hours in the performance of audits involving the application of generally accepted accounting principles and generally accepted auditing standards, or two (2) years of full-time professional experience in a public accounting practice.

Conditioning—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, and attains a grade of at least fifty (50) on all parts not passed, is granted credit for such parts on the next six (6) consecutive examination dates. The minimum grade requirement is waived if three (3) parts are passed at a single sitting.

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

Continuing Professional Education (CPE)—A CPA who applies to renew a biennial permit to practice must complete eighty (80) hours of acceptable continuing education of which sixteen (16) hours shall be in subjects pertaining to accounting and auditing during the preceding two (2) year period. Credit hours in excess of eighty (80) may be carried over to the succeeding biennium up to forty (40) hours. A CPA must make up any deficiency in the following six months in addition to completing the eighty (80)-hour minimum for the new biennium. A CPA applying for renewal of his or her permit must submit documents indicating satisfaction of the continuing education requirement by December 31 of every odd-numbered year.

Temporary Practice—A temporary permit may be issued for a period of three (3) months to out-of-state accountants to fulfill specific engagements which are incident to their practice out-of-state.

Reciprocity—An applicant must have a baccalaureate degree and thirty (30) semester hours of upper division or graduate level business related subjects or thirty (30) months of professional experience in a public accounting practice in addition to meeting experience requirements of the Board. The educational requirement may be waived if the applicant has held for ten (10) years a CPA certificate issued by another state and has been engaged in the practice of public accounting for five (5) years immediately preceding the date of application. An examination in professional ethics is required as a condition to receiving a certificate.

Foreign Accountants— A Hawaii CPA certificate may be issued to a foreign accountant who meets qualifications in a foreign country which are determined to be comparable to the qualifications required for an original certificate in Hawaii. Foreign graduates desiring to sit for the Uniform CPA Examination must provide evidence that the candidate's baccalaureate degree or equivalent degree would qualify said applicant for acceptance and satisfaction of the requirements necessary to receive an advanced degree at an accredited university, college, or other four year institution.

Fees—	Examination	\$100.00
	Reexamination.....	100.00
	Initial Certificate fees*.....	
	First Year of Biennium	70.00
	Second Year of Biennium.....	50.00
	Biennial Renewal of Certificate*.....	40.00
	Reciprocal*	120.00
		(Same as certificate schedule.)
	Temporary Practice	150.00
	Biennial Permit to Practice*	
	Sole Proprietor, Partner, Shareholder	100.00
	Staff—Employed by Public Accountant.....	30.00
	Proctoring Fee* (for out-of-state candidates)	100.00
	Restoration Fee*	Twice the amount of all delinquent renewal fees.

*\$25.00 application fee plus \$10.00 annual Compliance Resolution fee is required in addition.

IDAHO

General Qualifications—A CPA certificate shall be granted to a person who is, or has been, or plans to immediately become, a resident of Idaho; is at least eighteen (18) years of age; is of good moral character; meets the specified education 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 baccalaureate degree, with at least thirty (30) semester hours in business administration subjects of which at least twenty (20) semester hours are in accounting subjects, from a recognized college or university. A candidate who expects to meet the educational requirements within ninety (90) days following the written examination may be eligible to sit for such examination. However, the CPA certificate will not be issued until the candidate has fulfilled the educational requirement.

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 one (1) year of experience in public accounting or two (2) years of accounting experience which, in the opinion of the Board, is equivalent to the required public accounting experience.

Conditioning—A candidate who successfully completes two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts of the next six (6) consecutive examination dates provided, however, that such candidate earns an average grade of fifty (50) in the subjects which he/she has failed to pass. If such applicant passes three (3) subjects of the Uniform CPA Examination, he/she is granted credit for such parts without regard to his/her grade in the remaining subject. To maintain such “conditioning” credit, an applicant must sit for all remaining parts of the examination every time he/she elects to take the examination.

Credit for the successful completion of parts of the examination may be granted to a candidate who passed such parts of the examination in another state.

Continuing Professional Education (CPE)—All resident licensees engaged in the practice of public accountancy must complete at least eighty (80) hours of acceptable continuing education every two (2) calendar years as a condition to license renewal. A minimum of thirty (30) hours must be completed each year.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on business incident to his/her regular practice, not exceeding thirty (30) days in any calendar year.

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 grants a similar privilege to Idaho CPAs. An examination in professional ethics may be required as a condition to receiving a certificate by reciprocity.

Foreign Accountants—A reciprocal CPA certificate may be issued to a foreign accountant who meets the above reciprocity requirements and has also met qualifications in a foreign country which are determined to be comparable to the qualifications for an original certificate in Idaho.

Fees—	Examination	\$ 100.00
	Reexamination*:	
	All parts.....	100.00
	One part	30.00
	Each additional part	30.00
	Annual License	65.00
	Annual License (over 65)	35.00
	Reciprocity Application**	50.00

**Accounting practice is considered as two parts.*

***Note: Upon approval of the application the license fee shown above must be paid before the annual license is issued.*

ILLINOIS

General Qualifications—A CPA certificate shall be granted to any person, eighteen (18) years of age or older, who meets the specified education requirements and passes the Uniform CPA Examination.

Educational Requirement—An applicant, before sitting for the CPA examination, must present proof of the successful completion of one hundred twenty (120) semester hours of college/university level credits of which at least twenty-seven (27) semester hours shall be in accounting, auditing, and business law (no more than six (6) semester hours being in business law).

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 must present evidence that such CPA has attained at least one (1) year of experience on the professional staff of a practicing public accountant, in a responsible audit position in a governmental agency, or by producing evidence of equivalent nature.

Conditioning—Candidates may acquire conditioned status by writing the entire Uniform CPA Examination and passing any two (2) subjects (or accounting practice only) as well as scoring a grade of not less than fifty (50) in each of the subjects failed. Thereafter, such candidate may sit for re-examination at three (3) of the next six (6) sittings (writing all failed subjects) and score a grade of at least fifty (50) in each failed subject.

Credit may be given in full or in part for candidates successfully scoring out-of-state on equivalently recognized examinations.

Continuing Professional Education (CPE)—Renewal of registration must be evidenced by completion of not less than eighty (80) hours of CPE in public accounting courses acceptable to the Department of Registration and Education by CPAs registered for two (2) years or more.

Temporary Practice—Temporary practice by a CPA licensed by another jurisdiction is permitted for professional business incident to regular practice in another jurisdiction.

Reciprocity—A reciprocal CPA 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 written examination and educational requirements in effect in Illinois at the time.

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 Board makes no provision for candidates outside of the U.S. jurisdictions.

Fees— CPA Certificate:

Examination	\$125.00
Reexamination:	
All parts	85.00
One part	55.00
Two parts*	65.00
Three parts	75.00
Reciprocity	125.00
Transfer of Grades	125.00

*Accounting practice is counted as two parts.

License:

Applications (Individual)	\$ 75.00
Biennial Renewal (Individual)	40.00
Initial Fee (Partnership)	75.00
Renewal Fee (Partnership)	80.00
Reciprocity	100.00

INDIANA

General Qualifications—A CPA certificate shall be granted to a person who is at least eighteen (18) years of age; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination and a special examination in professional ethics. The applicant must also have lived in Indiana for sixty (60) days immediately preceding the time of submitting an application to sit for such examination, or maintained a permanent legal residence in Indiana for the preceding six (6) months.

Educational Requirement—An applicant for a CPA Certificate must hold a baccalaureate degree, receiving credit for forty (40) or more semester hours (60 quarter hours) at the undergraduate level in accounting, business administration and economics. At least twenty (20) of such semester hours (30 quarter hours) shall be in accounting and/or business law, of which no more than six (6) hours may be in business law.

An applicant receiving credit for thirty (30) or more semester hours (45 quarter hours) at the graduate level in accounting, business administration and economics, shall have at least sixteen (16) of such semester hours (24 quarter hours) in accounting and/or business law, of which no more than four (4) hours may be in business law.

A candidate who expects to meet the educational requirements within sixty (60) days following the written examination may be eligible to sit for such examination. However, if the candidate fails to meet the educational requirements within sixty (60) days after taking the examination, the candidate's passing score on the examination is invalid.

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 either three (3) years of experience in public accounting or three (3) to six (6) years of experience in industry, government or college teaching which, in the opinion of the Board, is equivalent to three (3) years of public accounting experience. A recognized master's degree in accounting or business administration may be substituted for one (1) year of public accounting experience.

Conditioning—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, and obtains a grade of not less than fifty (50) in each subject failed, is granted credit for such parts passed on the next six (6) consecutive examination dates. To maintain such "conditioning" credit, an applicant must sit for all remaining parts of the examination every time such applicant elects to take the examination. To obtain credit for a subject passed on any reexamination, the conditioned candidate must obtain a grade of not less than fifty (50) in each subject failed.

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

Continuing Professional Education (CPE)—All CPAs, PAs and APs engaged in the practice of public accounting must complete eighty (80) hours of acceptable continuing education as a condition of renewal of a biennial permit to practice. A minimum of eight (8) hours must be in accounting and/or auditing related subjects.

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—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of, or maintains an office and practices public accounting in, Indiana. An applicant must have three (3) years of public accounting experience or its equivalent, and must meet the educational requirement as determined by the Board. The reciprocal certificate is based upon the original state providing for reciprocity to Indiana CPAs, and provided that such original certificate was issued as a result of an AICPA examination which was graded by Institute examiners.

Foreign Accountants—Temporary practice by a foreign accountant is permitted on business incident to regular home business.

Fees— Examination	\$125.00
Reexamination (all parts)	125.00
Reexamination (1 or 2 parts)	85.00
Reciprocity	75.00
Permit to Practice	30.00
Biennial Registration	50.00
Proctoring Fee (Examination for out-of-state candidates) .	60.00
Transfer of All Grades	75.00

IOWA

General Qualifications—A CPA certificate shall be issued to a person who is a resident of, or has a place of business in, or is regularly employed in, Iowa; meets the specified education and experience requirements; and passes the Uniform CPA Examination and a special examination covering the rules of professional conduct.

Educational Requirement—An applicant for a CPA certificate must hold a high school diploma and have three (3) 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 nonaccounting concentration, supplemented by what the Board determines to be the equivalent of an accounting concentration, from a recognized college or university within one hundred twenty (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 education requirement.

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 (3) years of continuous experience in public accounting. An applicant who meets the general requirements and who holds a recognized baccalaureate degree 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 (2) years of public accounting experience; or one (1) year of such experience for certificate holders with a baccalaureate degree (concentration in accounting) and an additional thirty (30) semester hours of study acceptable to the Board.

Conditioning—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, and obtains a grade of not less than fifty (50) in each subject failed is granted credit for such parts on the next five (5) consecutive examination dates. However, the minimum grade requirement is waived if three (3) subjects are passed at a single sitting. To maintain such "conditioning" credit an applicant must sit for all remaining parts of the examination every time such applicant elects to take the examination. To obtain credit for any subject passed on any reexamination, the "conditioned" candidate must obtain a grade of not less than fifty (50) in each subject failed.

Credit for the successful completion of parts of the examination may be granted to a candidate who passed such parts of the examination in another state. The candidate must establish residency in Iowa and meet the above conditioning requirements.

Continuing Professional Education (CPE)—A CPA who is engaged in public accounting must complete one hundred twenty (120) hours of acceptable continuing education during the three (3)-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.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted if it is incident to a regular practice outside of Iowa. Temporary practice does not include accounting services performed on a regular, recurring basis.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of, or has an office in, or is regularly employed in, Iowa. An applicant must meet the educational and experience requirements imposed on current applicants for original certificates. If such applicant has been in continuous practice as a CPA for the seven (7) years immediately prior to the date of application, he does not have to meet the educational and experience requirements. A reciprocal certificate may be granted to an applicant provided that the state of original issuance grants similar privileges to Iowa CPAs.

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 twelve (12) months from the date of application. However, forty (40) hours of continuing education are required during the twelve (12) months preceding December 31 before the next renewal date; eighty (80) hours are required by the following December 31; and thereafter, one hundred twenty (120) hours are required in each three (3)-year period preceding renewal.

Foreign Accountants— Temporary practice by a foreign CPA equivalent is permitted on business 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 which constitutes a recognized qualification for the practice of public accountancy in a foreign country may register with the Board of Accountancy. Any such registered foreign accountant may use the title under which he or she is known in such foreign country followed by the license or degree.

A reciprocal CPA certificate may be issued to a foreign accountant who meets the above 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 Iowa.

Fees—	Original CPA examination application.....	\$ 90.00
	Reexamination:	
	One subject	40.00
	Two subjects*	50.00
	Three subjects	60.00
	All subjects.....	75.00
	Original AP examination application	65.00
	Reexamination:	
	One subject	40.00
	Two subjects	50.00
	Issuance of CPA certificate or AP license	
	resulting from passing examination.....	None
	Application for CPA certificate by reciprocity	60.00
	Application for AP license by reciprocity.....	60.00
	Application to register foreign license.....	100.00
	Biennial registration and renewal of CPA	
	certificate, AP license or foreign license.....	20.00
	Biennial permit to practice as a certified	
	public accountant.....	90.00
	Biennial permit to practice as an accounting	
	practitioner.....	70.00
	Biennial permit to practice as a foreign licensee	70.00
	Biennial registration of partnership or corporation.....	50.00

This rule is intended to implement sections 116.3 and 116.15, The Code.

*Accounting practice is considered as two parts. |

KANSAS

General Qualifications—A CPA certificate shall be issued to a person who is a resident of, or has a place of business for public accounting in, or is permanently employed in public accounting in Kansas; meets the specified education or experience requirements; passes the Uniform CPA Examination; and passes the AICPA course in professional ethics.

Educational Requirement—To sit for the CPA examination an applicant must hold a baccalaureate or higher academic degree with a concentration in accounting, as defined by the Board, from a recognized college or university; or a baccalaureate or higher academic degree without regard to course of study, and completion of two (2) years of acceptable public accounting experience. A candidate who expects to meet the educational requirements within ninety (90) days following the Uniform CPA Examination, and who is otherwise qualified, is eligible to sit for such examination; however, no report of the grades will be made until the candidate has verified the fulfillment of the educational requirements within the ninety (90) day period.

Experience Requirement—An applicant who meets the general, educational and examination requirements will be approved for a CPA certificate upon application. A permit to practice public accounting as a CPA may be issued to certificate holders who meet the following experience requirements. For those with a master's or higher academic degree with a concentration in accounting as specified in Board regulations, six (6) months of public accounting experience in auditing, under the direct supervision of a practicing licensed CPA, is required. All other certificate holders must complete two (2) years of practical public accounting experience, including at least six (6) months experience in auditing acquired under the direct supervision of a practicing licensed CPA.

Conditioning—A candidate who passes any two (2) parts of the Uniform CPA Examination and obtains a grade of not less than fifty percent (50%) in the remaining subject(s) is granted credit for such parts. To obtain credit for any subject passed on any reexamination the conditioned candidate must obtain a grade of not less than fifty (50) in a failed subject. Candidates may sit four (4) times out of the next six (6) examinations offered to finish passing the remainder of the examination.

Credit for the successful completion of parts of the examination may be granted to a candidate who passed two (2) or more parts of the examination in another state provided such applicant passed the parts under the same conditioning requirements as in Kansas, has established residence in Kansas, and is still eligible to be reexamined in the original state except for change of residence.

Continuing Professional Education (CPE)—Any CPA who wishes to practice in Kansas must complete forty (40) hours of acceptable continuing education during each year of the biennial period in order to renew a permit to practice. A practitioner applying for renewal of such permit must submit a report by June 30 of the biennial year indicating satisfaction of the continuing education requirements. The Board may request verification of the hours claimed.

An applicant for an initial or reinstated permit to practice must agree to complete the proportionate number of hours of continuing education required from the date of the application for the permit (for the number of full months) to the following June 30th, or a full forty (40) hours within the fiscal year as well as forty (40) hours each fiscal year thereafter.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on professional business incident to his/her regular practice outside the state.

Reciprocity—A reciprocal Kansas certificate may be issued to a CPA of another state who is a resident of, or has a place of business as a public accountant in, or is permanently employed in public accounting in Kansas. Applicants must meet the same general educational and experience requirements for a permit to practice as required of other Kansas CPAs if they wish to hold out to the public that they are certified. A CPA who receives a reciprocal certificate and permit to practice, must agree to complete the same continuing education requirements as all other CPAs holding permits to practice.

Foreign Accountants—The state presently makes no provision.

Fees — CPA Certificate (fee includes initial examination fee).....	\$ 100.00
Reexamination:	
One part (other than accounting practice)	40.00
Two parts (accounting practice or 2 other subjects).....	50.00
Three parts (accounting practice and 1 other subject)	60.00
All parts.....	80.00
Reciprocal certificate, or transfer of grades from another state.....	100.00
Biennial Permit to practice	70.00
Late Permit Renewal or Reinstatement (one-and-a-half times the biennial fee)	

KENTUCKY

General Qualifications— A CPA certificate shall be granted to a person who is a resident of, or has an office in, or is regularly employed in Kentucky at the time of admission to the Uniform CPA Examination; is at least eighteen (18) years of age; is of good moral character; meets the specified education and experience requirements; and successfully completes the Uniform CPA Examination and a special examination in professional ethics.

Educational Requirement— An applicant for the Uniform CPA Examination must have a baccalaureate degree from a recognized college or university with a major or concentration in accounting. A major or concentration in accounting is defined as a minimum of thirty (30) semester hours of business related courses of which twenty (20) semester hours must be accounting courses.

Experience Requirement— An applicant who meets the general examination requirements and can have affidavits filed by his/her employers attesting to the fact that such applicant has attained two (2) years of public accounting experience may be granted a CPA certificate and permit to practice. One year of the two-year experience requirement must be full-time. The other year may be satisfied by part-time public accounting experience which will be accorded half-credit or a master's degree in accounting or business administration.

Conditioning— A candidate who passes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, may be granted credit for such parts on the next six (6) consecutive examination dates, provided the applicant obtains a grade of at least fifty percent (50%) on the subjects failed. This minimum grade requirement is waived if three (3) parts are passed at a single sitting. Candidates must sit for all remaining subjects to retain conditioned credit. To add to conditioned status, a candidate must pass a remaining subject and attain a grade of fifty percent (50%) in all parts not passed.

Credit for the successful completion of two or more parts, or the accounting practice part, may be granted to candidates who passed such parts of the examination in another state and who meet the requirements to sit for the examination in Kentucky, except for residency.

Continuing Professional Education (CPE)— Effective July 1, 1985 all CPAs shall complete twenty (20) hours of acceptable continuing education during the twelve (12)-month period prior to permit renewal. Holders of reciprocal certificates must complete a pro rata number of hours by the end of the fiscal year in which the certificate was awarded.

Temporary Practice—The Board of Accountancy may issue a temporary permit to an out-of-state CPA to fulfill specific engagements in Kentucky. Such permit is valid for six (6) months after its issuance. After the expiration of six (6) months, a new permit shall be required.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of, or has an office in, or practices public accounting in Kentucky. An applicant must meet the required public accounting experience and must meet the educational requirement in effect in Kentucky at the time that the original certificate was issued.

An examination on the law, regulations and rules of professional conduct is required as a condition to receiving a certificate by reciprocity. This examination must be completed and filed with the application.

Foreign Accountants—A reciprocal CPA certificate may be issued to a foreign accountant who meets the above 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 Kentucky.

Fees — Examination	\$100.00
Reexamination (per part*)	20.00
Reexamination (all parts)	100.00
Certificate Fee	25.00
Annual Permit	50.00
Temporary Permit	50.00
Reciprocal Certificate	25.00

**Accounting practice is considered as two parts.*

LOUISIANA

General Qualifications—A CPA certificate shall be granted to a person who has maintained continuous residence in Louisiana for a period of not less than one (1) year within the two (2) years immediately preceding the date of examination; is at least eighteen (18) years of age; is of good character; meets the specified educational requirements; and passes the Uniform CPA Examination.

Educational Requirement—An applicant must hold a baccalaureate degree, with an adequate concentration in accounting, conferred by a university or college recognized by the Board. If the degree does not carry such concentration the candidate shall have completed the courses prescribed by the Board.

Experience Requirement—No experience is required for a CPA certificate. However, a license to practice as a CPA will not be issued to the holder of a certificate until such person has at least two (2) years of qualifying experience completed before or after passing the CPA examination. Qualifying experience in public accounting is full-time employment as a staff accountant. In lieu of such experience, the Board may accept experience in the accounting field in industry, business, government, or college teaching if it meets the basic criteria of (a) proper supervision, and (b) sufficient quality and depth of the accounting functions performed during the required years of employment. A master's degree with a concentration in accounting or a more advanced degree in accounting may be substituted for one (1) year of experience. Concentration in accounting as used in this paragraph shall mean at least fifteen (15) hours in accounting courses (auditing, theory, practice, managerial, tax) beyond the basic core requirement, the contents of which are at a level higher than the contents of the advanced accounting, basic cost accounting, basic income tax accounting, and basic auditing provided for the undergraduate level as specified by the Board. At least three (3) of these fifteen (15) hours shall be in accounting theory and practice and at least three (3) shall be in auditing.

Conditioning—A candidate who passes practice or at least two other subjects at a single examination is granted credit for such parts on the next four (4) consecutive examination dates. In order to receive “conditioned” status, a candidate must receive a grade of not less than fifty (50) on the subjects failed. Any part or parts of the examination not passed at the conditioning examination may be passed one part at a time, but no credit for passing any part will be given to a conditioned candidate at any examination in which he/she makes less than fifty (50) in any remaining part.

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

Any candidate who receives a grade below forty (40) in any subject will not be allowed to take the next consecutive examination. Before being readmitted to the CPA examination, such candidate must submit proof of further study in the subjects in which he scored low. This rule does not apply to conditional candidates.

Continuing Professional Education (CPE)—Each licensee shall complete one hundred twenty (120) hours of continuing education every three (3) years as a condition to license renewal. However, for the three (3) year period ending December 31, 1985, only ninety (90) hours shall be required.

Temporary Practice—There is no statutory provision for temporary practice in Louisiana. A CPA must obtain a reciprocal certificate and license to practice in Louisiana.

Reciprocity—A reciprocal CPA certificate and license to practice may be issued to a CPA of another state who possesses a baccalaureate degree, has successfully passed the Uniform CPA Examination, who has the required experience for a Louisiana license and the state that issued the applicant’s original certification grants reciprocity certification to public accountants certified by the Board. 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 four (4) years in the ten (10) years immediately prior to the date of submitting the application, he will not be required to possess a baccalaureate degree. A reciprocal certificate holder must keep his/her certificate in the state of original issue in good standing.

Foreign Accountants—The jurisdiction presently makes no provision.

Fees — Examination	\$ 75.00
Reexamination:	
All Parts.....	65.00
Three Parts.....	45.00
Two Parts*	35.00
One Part	25.00
Reciprocity:	
Original Certificate Fee.....	25.00
Original License to Practice.....	25.00
Annual Registration Fee-Certificate.....	25.00
Annual Registration Fee-License to Practice.....	25.00

**Accounting practice is considered as two parts.*

MAINE

General Qualifications— A CPA certificate shall be issued to a person who is a resident of and has a place of business in, or is regularly employed in Maine; is at least eighteen (18) years of age; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement—An applicant for a CPA certificate must hold a baccalaureate degree from a recognized college or university. A candidate who expects to meet the educational requirement within seventy-five (75) days following the written examination may be eligible to sit for such examination. However, the CPA certificate will not be issued until the candidate has fulfilled the educational requirement.

Experience Requirement—An applicant who meets the general, educational and experience requirements will be issued a CPA certificate upon presenting evidence that such applicant has had two (2) years of experience in public accounting, or its equivalent. A candidate who holds a recognized master's degree is required to meet only one (1) year of the above experience requirement.

Conditioning—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts on the next six (6) consecutive examination dates.

Credit for passing parts of the examination may be granted to candidates who passed such parts of the examination in another state.

Continuing Professional Education (CPE)—All CPAs and PAs engaged in public practice must complete twelve (12) hours of acceptable continuing education during the twelve (12) months immediately preceding reregistration. Only 25% of any hours in excess of the requirement may be carried over to the subsequent period.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on professional business incident to his/her regular practice outside the state.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of Maine. An applicant must have one (1) to two (2) years of public accounting experience (determined by the number of years of schooling applicant has). Applicants must meet the educational requirement in effect at the time that the original certificate was issued.

Foreign Accountants—Temporary practice by a foreign accountant is permitted on business incident to the foreign accountant's regular practice outside of the state.

A reciprocal CPA certificate may be issued to a foreign accountant who meets the above 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.

Fees—	Examination	\$ 80.00
	Reexamination (per part after being conditioned*)....	20.00
	Reciprocity	100.00
	Annual Registration.....	25.00

**Accounting practice is considered as two parts.*

MARYLAND

General Qualifications—A CPA certificate shall be granted to any person who is a resident of Maryland at the date of filing his/her examination application; is at least eighteen (18) years of age; is of good moral character; meets the specified education and experience requirements; and successfully completes the Uniform CPA Examination and a course in professional ethics.

Educational Requirement—An applicant for a CPA certificate must hold a baccalaureate degree with a major in accounting, or with a nonaccounting major supplemented by what the Board determines to be the equivalent of an accounting major, from a recognized college or university.

Experience Requirement—An applicant who meets the educational requirement is not required to meet any experience requirements.

Conditioning—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts on the next five (5) consecutive examination dates. In order to receive such conditioned status, an applicant must receive an average grade of fifty (50) on all subjects failed. The minimum grade requirement is waived if three (3) subjects are passed at a single sitting.

Credit for the successful completion of two (2) or more parts of the examination may be granted to candidates who passed such parts of the examination in another state.

Continuing Professional Education (CPE)— A CPA who is engaged in public practice must complete forty (40) hours of acceptable continuing education during each calendar year after initial registration. Hours in excess of the required forty (40) hours may be carried over to apply as credit to the CPE requirements of the following two (2) years. A practitioner applying for renewal of such enrollment must submit documents indicating satisfaction of the continuing education requirements.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on business incident to his/her regular practice outside the state. Such accountant must issue reports from his/her out-of-state office.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of Maryland or is an officer or partner in a firm authorized to practice in Maryland. Applicants must meet the educational requirement in effect in Maryland at the time that the original certificate was issued. An examination in professional ethics is required as a condition to receiving a certificate by reciprocity.

Foreign Accountants—Temporary practice by a foreign accountant is permitted on business incident to regular home business. Such accountant must issue reports from his/her out-of-state office.

A reciprocal CPA certificate may be issued to a foreign accountant who meets the above 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 Maryland.

Fees — Examination (Initial)	\$ 70.00
Examination All Parts	70.00
Examination Less Than All Parts	50.00
Reciprocity	50.00
Biennial Registration	80.00
Special Enrollment (Nonpracticing)	40.00

MASSACHUSETTS

General Qualifications—A CPA certificate shall be issued to a person who is a citizen of the United States; is a resident of Massachusetts; is not less than eighteen (18) years of age; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement—An applicant must hold a baccalaureate degree from a recognized college or university (or be in his or her final semester) before being eligible to sit for the examination.

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 three (3) years of experience in public accounting. The Board may grant credit of one (1) year of experience for every two (2) or three (3) full years of equivalent experience with the U.S. Government or the Commonwealth of Massachusetts or a subdivision thereof. A candidate who holds a recognized master's degree and an educational background that indicates a minimum of twenty-four (24) semester hours, or its equivalent, in the study of accounting is required to have only two (2) years of the above requirement.

Conditioning—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts on the next six (6) consecutive examination dates. In order to receive such "conditioned" status, an applicant must receive an average grade of fifty (50) on all subjects failed. If an applicant passes three (3) subjects and receives a grade below fifty (50) in the failed subject, the Board will consider whether conditioned credit shall be granted. Further conditional credit will be granted if such candidate passes an additional subject or subjects and receives an average grade of fifty (50) in the failed subjects. Credit for the successful completion of parts of the examination may be granted to candidates who passed such parts in another state under the same conditions, provided that the applicant is a resident of Massachusetts at the time of filing application, and was not domiciled in Massachusetts at the time of taking the examination.

Continuing Professional Education (CPE)—All licensees who engage in public practice must complete eighty (80) hours of acceptable continuing education during the two (2)-year period immediately preceding biennial permit renewal.

Temporary Practice—Temporary practice by an out-of-state accountant is permitted on business incident to his or her regular practice outside the commonwealth, provided notice of such temporary practice has been filed with the Board and is conducted in conformity with the regulations and rules of conduct issued by the Board.

The Board of Accountancy may issue a temporary certificate to CPAs who meet all the requirements other than the requirement of being domiciled in Massachusetts for a one (1) year period. The temporary certificate is effective only until the Board notifies the applicant that his or her application for reciprocity has been granted or rejected. In no event shall the temporary certificate and registration be in effect for more than eighteen (18) months.

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's original certificate was issued. 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 in five (5) of the last ten (10) years prior to their application.

Foreign Accountants—Temporary practice by a foreign accountant is permitted on business incident to regular home business.

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. Foreign degrees must be the equivalent to a four (4) year course of study as approved by the Board.

Fees— Examination	\$115.00
Reexamination:	
All subjects.....	115.00
Three subjects.....	85.00
Two subjects*	70.00
One subject	55.00
Biennial Permit.....	80.00
Annual CPE Fee (maximum).....	20.00
Notice of Temporary Practice (in-state resident)	10.00
Temporary Permit (out-of-state CPAs).....	15.00
Reciprocity	100.00

**Accounting practice is considered as two parts.*

MICHIGAN

General Qualifications—A CPA certificate shall be granted to a person who is at least eighteen (18) years of age; 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, or its equivalent, from an educational institution recognized by the Board and be a resident of, have a place of business in, or be regularly employed in Michigan before he or she is eligible to sit for the CPA examination.

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 (2) years of experience in public accounting, or the equivalent of such experience in government, within a period beginning six (6) years immediately prior to applying for the certificate. 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, within a period beginning six years immediately prior to applying for the certificate, is considered to have the equivalent of one year of experience.

Conditioning—A candidate who successfully completes any two parts or the accounting practice part and receives a minimal grade of fifty percent (50%) on the other parts is granted credit for the parts passed. To maintain such conditioned status, an applicant is required to pass the remaining parts within the next six (6) consecutive exams.

Continuing Professional Education (CPE)—A CPA who is engaged in public accounting must complete forty (40) hours of continuing professional education. At least twenty percent (20%) of the minimum qualifying hours shall be in the subjects of auditing and accounting. Biennially an applicant must submit documents indicating satisfaction of the continuing education requirements. The State Board will review the programs taken and 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. A CPA entering or reentering public practice must complete eight (8) hours of continuing education in auditing standards and procedures and/or accounting principles within six (6) months following the granting of the license.

Temporary Practice—An applicant may obtain a temporary permit if certified properly outside the state for a one (1) year period to work directly under a licensed individual supervisor.

Reciprocity—A reciprocal CPA certificate may be issued to the holder of a CPA certificate issued by another state or territory of the United States provided that such certificate was issued as a result of an equivalent exam or the holder has maintained an office for the practice of public accounting for not less than ten (10) years. Applicants must meet the educational and experience requirement in effect in Michigan at the time that the original certificate was issued. An applicant for a reciprocal certificate must meet the equivalent CPE requirements if, and when, application is made for a license to practice public accounting.

Foreign Accountants—A CPA certificate may be issued by the Board to a holder of a current certificate issued by a foreign country if it can be demonstrated that both comparable exam has been passed and experience attained.

Fees—	Examination	\$100.00
	Reexamination	
	All Parts.....	80.00
	Four Parts.....	70.00
	Three Parts.....	60.00
	Two Parts*	50.00
	One Part	40.00
	CPA Certificate	35.00
	Annual License	15.00**
	Reciprocity	35.00
	Annual Registration.....	10.00
	Temporary Certificate	15.00

**Accounting practice is considered as two parts.*

***Add \$10.00 registration fee to this figure.*

MINNESOTA

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

Educational Requirement—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, to sit for the examination. Applicants who meet additional education requirements, as specified below, may sit for the examination without experience.

Experience Requirement—An applicant who: (a) has graduated from an accredited high school must have five (5) years of experience to sit for the CPA examination, and six (6) years of experience to be granted a license; or (b) has completed two (2) or more years of study at an accredited college or university, or has an equivalent education, must have three (3) years of experience to sit for the examination and five (5) years of experience to be granted a license; or (c) has a baccalaureate degree from an accredited college or university, or has an equivalent education, must have one (1) year of experience to sit for the examination and three (3) years of experience to be granted a license; or (d) has a baccalaureate degree with a major in accounting from an accredited college or university, or has an equivalent education, may sit for the examination without having any experience provided, however, that such applicant

must have two (2) years of experience before being granted a license; or (e) has a master's degree with a major in accounting from an accredited college or university, or has an equivalent education, may sit for the examination without having any experience provided, however, that such applicant must have one (1) year of experience before being granted a license.

Experience for the above is defined as including public accounting experience: (1) as a staff employee of a certified public accountant or public accountant, a firm of certified public accountants or public accountants, or a corporation formed for the practice of public accounting; or (2) as an auditor in the office of the 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 (3) as a self-employed public accountant or as a partner in a firm of public accountants; or (4) in any combination of the foregoing capacities.

Conditioning—A candidate who successfully completes any two (2) parts of the CPA examination, and receives no grade less than fifty (50) in the subjects failed, may be reexamined only in those subjects failed. A candidate who successfully completes three (3) parts of the CPA examination may be reexamined only in the failed subject. Credit granted for parts of the examination previously completed is valid during the next five (5) examinations offered.

Candidates who fail all subjects are not allowed to sit for the next examination and must show proof of further study in order to sit for subsequent examinations. All reexaminations must include every failed subject.

Credit is granted to candidates who have successfully completed two (2) or more parts 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 one hundred twenty (120) hours of continuing education during each three (3) year period preceding reregistration.

Temporary Practice—The state makes no specific provision.

Reciprocity—A reciprocal CPA license may be granted to a CPA of another state who meets the required education 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 must 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 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 to perform with the competence and insight of a person permitted to style himself a CPA.

Fees —	Application for Initial Examination.....	\$100.00
	Application for Reexamination (per subject).....	25.00
	Application for Reciprocal License.....	75.00
	Initial Registration for Corporation.....	100.00
	Annual License:	
	Individuals.....	20.00
	Partnership or Corporation.....	25.00

MISSISSIPPI

General Qualifications—A CPA certificate shall be issued to a person who is a resident of Mississippi; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination. A license to practice shall be issued to a certificate holder in good standing who meets the experience requirements.

Educational Requirement—An applicant must have a degree from a recognized four (4) year college.

Experience Requirement—A license to practice may be granted to a certificate holder who, in addition to passing the Uniform CPA Examination, has a recognized college degree with a major in accounting and one (1) year of public accounting experience on the staff of a licensed, practicing CPA including a minimum of five hundred (500) hours in various accounting work.

Three (3) years experience in industry, business, government or college teaching satisfactory to the Board may be accepted in lieu of one (1) year of public accounting experience. Candidates who hold a college degree without a major in accounting shall be required to complete one (1) additional year of public accounting or four (4) years of acceptable equivalent experience.

Conditioning—Candidates are required to pass two (2) parts of the CPA examination, or Accounting Practice, and have not less than forty-five percent (45%) in any of the remaining subjects to receive retained credit. Conditional credits may be retained for four (4) years after the original conditional credit was given.

Continuing Professional Education (CPE)—All CPAs in public practice must complete at least one hundred twenty (120) hours of acceptable continuing education every three (3) years with a minimum of twenty (20) hours during each 12-month period ending on June 30 each year. Excess hours may be carried over to the next three-year compliance period.

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 30 days during a year, and the regular out-of-state practice 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 three (3) of the past ten (10) years, or who otherwise meets the education and experience requirements for obtaining an original Mississippi certificate and license. Reciprocal CPA certificates and licenses will be issued only to individuals from states which grant similar privileges to Mississippi CPAs.

Foreign Accountants—The state makes no provision.

Fees—

Application for Examination:	
Initial Examination	\$ 92.00
Reexamination (all parts)	72.00
One part	24.00
Two parts*	36.00
Three parts	48.00
Reciprocal Certificate and License.....	100.00
Annual Registration Fees:	
Original Certificate	15.00
Reciprocal Certificate	25.00
License to Practice	25.00

*Accounting practice is considered as two parts.

MISSOURI

General Qualifications—A CPA certificate 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 twenty-one (21) years; is of good moral character; meets the specified educational requirements; and passes the Uniform CPA Examination and a course in professional ethics.

Educational Requirement—An applicant must hold a baccalaureate degree 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.

Experience Requirement— No experience is required of applicants for a CPA certificate. Experience is required before a permit to practice is issued to certificate holders. The experience requirement for the permit to practice is two (2) years in the practice of public accounting under the supervision of a CPA holding both a certificate and a "live" permit to practice. However, only one (1) year of such experience is required of an internal revenue agent who has at least four (4) years experience with the I.R.S.

Conditioning—In order to receive credit, a candidate must pass two or more parts of the examination and receive a grade of 50 percent (50%) or more in the unpassed parts at one sitting.* Transfer-of-credit for parts 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 Missouri, had no place of business or was not regularly employed in Missouri when the examination was passed in the other state.

Continuing Professional Education (CPE)—Beginning with the licensing period starting on March 1, 1988, all CPAs certified for at least three (3) years will be required to file annual reports evidencing for the initial period eighty (80) hours of CPE in the last two (2) reporting years (twenty (20) hour minimum for each year). Thereafter, the requirement will be one hundred twenty (120) hours in the last three (3) reporting years with a minimum of twenty (20) hours each year.

Temporary Practice—Out-of-state accountants may practice temporarily in Missouri on professional business incident to the practitioner's regular practice outside Missouri; provided that such temporary practice is in conformity with Missouri law and board rules.

Reciprocity—A reciprocal CPA certificate 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 the practitioner's regular practice in another country.

Fees — Examination Fee (\$ 20.00 per subject).....	\$100.00
Reexamination Fee (per subject*)	20.00
Annual Permit to Practice Fee.....	36.00
Reciprocity Fee.....	100.00
Issuance of Certificate Fee.....	10.00
Professional Corporation Permit Fee	60.00

*Accounting practice is considered as two parts.

MONTANA

General Qualifications—A CPA certificate shall be issued to a person who is of good moral character; meets the specified education requirements; and has passed the Uniform CPA Examination. A permit to practice will be granted upon meeting the experience and CPE requirements.

Educational Requirement—The education requirement for the CPA certificate is graduation from a college or university accredited to offer a baccalaureate degree with major in accounting or a baccalaureate degree with a concentration other than accounting if supplemented by experience or by related courses in areas of business administration the Board determines to be equivalent. Certificate holders must obtain a permit before they can engage in the practice of public accountancy.

Experience Requirement— No experience is required for a certificate. An applicant who meets the general qualifications and the education requirement will be granted an annual permit to practice public accounting in Montana, upon obtaining one (1) year of experience with at least 500 hours of attest oriented experience, or two (2) years of private government or public accounting work acceptable to the Board.

Conditioning—A candidate who passes two (2) or more parts of the examination may be reexamined in the remaining subjects for the five (5) consecutive examinations following the examination in which a condition was granted, provided that the applicant has written all parts of the exam at one sitting and attained a minimum of 50% in each of those parts not passed. Accounting practice is considered as two (2) parts of the examination. The minimum requirement is waived if three (3) parts are passed at one sitting.

Continuing Professional Education (CPE)—Each applicant for renewal of a permit to practice public accounting must complete one hundred twenty (120) hours of acceptable continuing education in the three (3)-year period ending the June 30th immediately preceding the license year of January 1 through December 31. At least twenty-four (24) hours of the aforementioned 120 hours of acceptable continuing education credit must consist of accounting related and/or auditing related subjects.

Temporary Practice—Specific provisions have been repealed.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who meets the general, educational and experience qualifications required of Montana candidates and holds a similar current certificate in another jurisdiction.

Foreign Accountants—The Board may permit the registration of a foreign accountant who holds a certificate, degree or license in a foreign country, constituting a recognized qualification for the practice of public accounting in such foreign country. A person so registered shall use only the title under which the accountant is generally known in such foreign country followed by the name of the country.

Fees — Examination	\$100.00
Application for Reciprocity or Transfer of Grades....	70.00
Reexamination (per part*)	20.00
Annual CPA Permit.....	60.00
Annual Certificate	35.00

**Accounting practice is considered as two parts.*

NEBRASKA

General Qualifications—A CPA certificate shall be issued to any person who is a resident of, or has a place of business in, or as an employee, is regularly employed in Nebraska and has satisfied the education requirements, and passes the Uniform CPA Examination. A special examination in professional ethics is required of all applicants for an original CPA certificate.

Educational Requirement—The educational requirement for the CPA certificate is graduation from a college or university of recognized standing.

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 two (2) years of public accounting experience; or three (3) years of auditing experience in the office of the Auditor of Public Accounts or in the Department of Revenue; or three and one-half (3½) years of field experience as a special agent or revenue agent with the Internal Revenue Service.

Conditioning—A candidate who passes the examination in accounting practice, or any other two (2) parts, is granted credit for the parts passed, provided a minimal score of 50% is achieved in all other sections. The candidate has the next succeeding five (5) examinations in which to pass all remaining sections.

Continuing Professional Education (CPE)—A CPA engaged in public practice must complete fifteen (15) days of acceptable continuing education within the three (3) full calendar years immediately preceding renewal of a permit to practice. Nonresidents are required to meet the continuing education requirements. 40% of the total CPE requirement must be in principles of accounting and auditing.

Temporary Practice—Out-of-state accountants are permitted to practice temporarily in Nebraska on professional business incident to the practitioner's regular practice; provided that such practice is conducted in conformity with the rules of the board.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who meets the qualifications required of Nebraska candidates. In the event that an applicant for a reciprocal certificate meets all of the above qualifications except residency, place of business or employment, the Board may issue a temporary CPA certificate which is effective until action is taken on the application or for six (6) months, whichever is sooner.

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.

The Board may permit the registration of a foreign accountant with the above qualifications, provided that such person use only the title under which he or she is generally known in his or her own country, followed by the name of that country.

A reciprocal CPA certificate may be issued to a foreign accountant, with the above qualifications, if such accountant also meets the general qualifications required of Nebraska candidates.

Fees—	Examination Fee.....	\$ 90.00
	Reexamination Fees:	
	One subject	40.00
	Two subjects*.....	60.00
	Three subjects.....	70.00
	All subjects.....	85.00
	Reciprocity Fee	90.00
	Annual Permit Fee	50.00
	Annual Firm or Partnership Fee	50.00
	Inactive Registration Fee (for CPAs not in Public Practice)	20.00

**Accounting practice is considered as two parts.*

NEVADA

General Qualifications—A CPA certificate shall be granted to any person who is a resident of, or has a place of business in, or as an employee, is regularly employed in Nevada; is a person of fiscal integrity who is without any history of acts involving dishonesty or moral turpitude; meets the specified education 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 the foregoing, or with a nonaccounting 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.

A candidate who expects to meet the above educational requirements within one hundred twenty (120) days following the examination date is considered to be eligible to take the examination.

Experience Requirement—The experience requirement for a candidate who has satisfied the above educational requirement is two (2) years of public accounting experience which includes the one thousand (1,000) hours of experience in the attest function of which at least 70% must be in the various parts of the audit process. Nevada law includes review and compilation as a part of the attest function. Candidates with less than one thousand (1,000) but at least six hundred (600) hours of attest experience (of which 70% must be audit), 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) does not qualify.

Conditioning—A candidate who passes two (2) or more parts of the examination, or accounting practice, at any examination need not be reexamined in those parts successfully passed within the period of the next six (6) successive examinations. A minimum score of thirty-five percent (35%) is required of all parts unpassed, unless the candidate passes three (3) parts in a single sitting.

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)—Resident licensees in public practice are required to complete eighty (80) hours of continuing education in each two (2)-year period preceding registration (a minimum of twenty (20) hours must be completed during each calendar year).

Applicants for reciprocal certificates must complete twenty (20) hours of continuing education within six (6) months after filing application. Credit may also be granted for continuing education completed within six (6) months prior to filing.

Temporary Practice—An out-of-state accounting firm may temporarily practice in Nevada by obtaining a temporary permit which is issued for the period of the specific engagement (not to exceed six (6) months). Permits are issued to the firm. The proprietor, partner or shareholder responsible for the engagement must meet all current Nevada requirements for reciprocity except residency.

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

Upon receipt of the application for a reciprocal CPA certificate the individual may practice for a period of six (6) months or until the Board acts on the application, whichever is sooner.

Foreign Accountants—Reciprocity is not available for foreign accountants.

Fees—	Examination Fee.....	\$ 75.00
	Reexamination Fees:	
	All Parts.....	75.00
	Auditing, Law, Theory (per subject).....	30.00
	Accounting Practice I & II	40.00
	CPA Certificate Issuance Fee.....	75.00
	Temporary Permit for Non-Resident	150.00
	(plus \$25.00 per person present in Nevada during the engagement)	
	Annual Permit to Practice	120.00
	Reciprocal CPA Certificate.....	175.00

NEW HAMPSHIRE

General Qualifications—A CPA certificate shall be granted to a person who is a resident of, or has a place of business in, or as an employee is regularly employed in New Hampshire; has attained the age of twenty-one (21) years; is of good professional character; has passed the Uniform CPA Examination; and has satisfied the specified educational and experience requirements.

Educational Requirement—An applicant must satisfactorily complete a four (4)-year college degree program, or the equivalent, before being eligible to sit for the examination.

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 (2) 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 or related areas.

Conditioning—A candidate who has passed at least two (2) parts of the CPA examination, or the accounting practice part, shall receive credit for those parts, provided a minimum score of fifty percent (50%) is attained in all other sections. The candidate will receive credit for any additional subjects passed within five (5) years after achieving conditional status.

The Board may grant credit for all or part of the CPA examination previously passed in another state.

Continuing Professional Education (CPE)—All applicants for renewal of a permit to practice must complete eighty (80) hours of acceptable continuing education in the two (2)-year period preceding renewal. Excess credit may be carried over to the next succeeding biennial period only.

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 general qualifications and experience and educational requirements for a New Hampshire certificate. A reciprocal CPA certificate will be issued only to applicants from states which issue such certificates to New Hampshire CPAs.

Foreign Accountants— See Temporary Practice requirements above.

Fees — Examination Fee.....	\$125.00
Reexamination Fee (per subject*)	25.00
Biennial Permit	50.00
Foreign Accountant Practice Permit.....	25.00
Reciprocity	100.00

**Accounting practice is considered as two parts.*

NEW JERSEY

General Qualifications—A CPA certificate shall be issued to a person who is at least eighteen (18) years of age; is of good moral character; is a resident, or maintains an office for the regular practice of public accounting, or is employed by a CPA in the regular practice of public accounting, in New Jersey; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement—The educational requirement for a New Jersey CPA certificate is a baccalaureate degree, or its equivalent, with: (a) sixty (60) semester hours in academic subjects and (b) sixty (60) semester hours in professional courses including: twenty-four (24) semester hours credit in accounting; six (6) semester hours credit in American business law; six (6) semester hours credit in finance; six (6) semester hours credit in economics; and eighteen (18) semester hours credit in related business subjects.

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 experience requirement which is: two (2) years of public accounting experience with a CPA; or four (4) years of experience in the general practice of public accounting; or four (4) years of governmental accounting; or four (4) years of comparable accounting activity. Experience must demonstrate the intensive, diversified application of accounting and auditing principles and procedures.

The Board may accept teaching experience or graduate or other study in courses related to accounting in lieu of required experience.

Conditioning—A candidate who passes two (2) or more parts of the Uniform CPA Examination, or the accounting practice part, may receive credit for those parts passed during the next six (6) examinations, provided they attain an average grade of fifty percent (50%) in the parts failed. Candidates who have been granted credit for part(s) of the examination previously passed must sit for all other subjects at subsequent examinations.

Credit granted for part(s) of the examination passed in another state may be recognized by the Board.

Temporary Practice—No provision has been made.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state which has education and experience requirements substantially equivalent to those required of New Jersey candidates.

Candidates who file completed applications for reciprocal certificates are deemed qualified to practice in New Jersey for a period of ninety (90) days or until the Board has acted upon the application, whichever is sooner.

Foreign Accountants—An applicant intending to become a U.S. citizen, upon passing the examination will be issued a six (6) year certificate.

Fees— Original Examination Fee.....	\$100.00
Reexamination Fees:	
All subjects.....	75.00
One, two or three subjects*.....	60.00
Reciprocity Fee.....	100.00
Biennial Registration Fee (Individual or Firm).....	40.00

**Accounting practice is considered as two parts.*

NEW MEXICO

General Qualifications—A CPA certificate shall be granted to any person who is a resident or maintains an office in New Mexico for the practice of public accountancy; has reached eighteen (18) years of age; is of good moral character; meets the specified education requirements; and passes the Uniform CPA Examination and a special examination in professional ethics.

Educational Requirement— The educational requirement to take the CPA examination is a baccalaureate degree with a major in accounting, or without a major in accounting, supplemented with what the Board determines to be substantially the equivalent from a college or university recognized by the Board.

Candidates who are in their final semester in an accredited college or university, and would normally be eligible to take the examination after graduation, are permitted to sit for the examination.

Experience Requirement— Three (3) years of public accounting experience is required for a CPA certificate, one of which must be in New Mexico. Graduates of accredited schools of business with a major in accounting need only one (1) year of experience. This year must be in New Mexico. A permit to practice public accounting is issued upon completion of the experience requirement.

Conditioning—A candidate who passes two (2) or more subjects at any examination shall receive credit for such subjects for three (3) years from the date of condition.

Credit is given for the satisfactory completion of two (2) or more parts of the CPA examination given by the licensing authority of another state. The examination given in such other state, and the granting of conditioned credit, must comply with the standards established in New Mexico.

Continuing Professional Education (CPE)—All resident CPAs in public practice are required to complete one hundred twenty (120) hours of continuing education in each three (3) year period preceding reregistration.

Holders of reciprocal CPA certificates are required to complete a pro rata number of continuing education hours by their renewal date.

Temporary Practice—An out-of-state accountant may temporarily practice in New Mexico on professional business.

Reciprocity— A reciprocal CPA certificate may be granted to a CPA of another state provided that the standards established in the state which originally issued the CPA certificate are equivalent to the standards in New Mexico and that such other state grants similar privileges to New Mexico CPAs. An applicant who has held a valid permit or license to practice and has practiced public accounting for a period of not less than five (5) years shall be deemed to have met the requirements and standards equal to those of New Mexico. All applicants for reciprocal CPA certificates must take, or must have previously taken, an ethics examination.

Foreign Accountants—An accountant from a foreign country, who is lawfully practicing therein, may temporarily practice in New Mexico on business incident to such practice.

Fees — Examination Fee.....	\$ 60.00
Certificate Fee.....	20.00
Initial Permit Fee.....	50.00
Annual Permit Fee:	
In public practice.....	50.00
Not in public practice.....	20.00
Reciprocal Fee.....	50.00
Course in Professional Ethics.....	60.00
Reexamination Fee.....	60.00

NEW YORK

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

Educational Requirement—An applicant for admission to the CPA examination must have graduated 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 sixty (60) days of the written examination may qualify as eligible to sit for the Uniform CPA Examination. Fifteen (15) years of acceptable public accounting experience may be substituted for the educational requirement.

Experience Requirement—No experience is required of applicants to sit for the examination. However, two (2) years of full-time, diversified experience involving the application of generally accepted accounting principles and the application of generally accepted auditing standards in the practice of public accountancy, or the equivalent, 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, may be issued a CPA certificate after completing one (1) year of the above mentioned experience.

Conditioning—Credit shall be allowed for accounting practice or any two (2) or more subjects passed at the same examination. Any remaining subjects may be passed singly. Thereafter credit earned is applied for the next consecutive six (6) administrations of the Uniform CPA Examination.

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 appropriate written examination by that state; has met all of the academic and professional requirements for a certificate in New York; has 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 states or jurisdictions in which the applicant has held a CPA certificate.

Foreign Accountants—A foreign accountant may perform services within New York which are incidental to such accountant's practice outside the state.

A 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 in 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 which grants equal recognition to New York CPAs. The holder of a permit may use only the title or designation under which he or she is generally known in his or her own country, followed by the name of that country.

Fees—	Examination Fee.....	\$125.00
	Reexamination Fee	65.00
	Triennial Registration.....	120.00
	Reciprocal Certificate	75.00
	Certification of Licensure or Grades	20.00
	Professional Corporation--Certificate of Authority.....	50.00
	Professional Corporation--Certified Copy	10.00
	Professional Corporation--Annual Statement	20.00
	Partnership	
	Initial Registration.....	30.00
	Biennial Registration.....	30.00

NORTH CAROLINA

General Qualifications—A CPA 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 over eighteen (18) years of age; is of good moral character; has resided within the state of North Carolina for at least four (4) months at the time of filing either the application for the certificate or taking the CPA examination, whichever occurs first; meets the specified education and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement—The educational requirement for a CPA certificate is a baccalaureate degree with a course of study in accounting (24 semester hours of undergraduate courses, 16 hours of graduate courses or a combination); or sixty (60) semester hours (without a bachelor's degree) with twenty-four (24) semester hours in accountancy including four (4) principles courses plus one (1) course each in cost accounting, auditing and income tax.

An applicant who wishes to sit for the CPA examination before obtaining the required experience must hold a bachelor's degree (or reasonably expect to receive such degree within ninety (90) days after the examination date) and must have completed a course of study in accountancy acceptable to the Board.

The Board may waive the educational requirement and special experience requirement if it determines by special examination that the applicant has the equivalent of the specified requirement.

Experience Requirement—A CPA certificate will not be issued to any candidate until the experience requirement has been satisfied. The experience requirement is: (a.) Two (2) years in accounting under the supervision of a CPA; or (b.) Five (5) years experience teaching accounting in a four-year accredited college or university; or (c.) Five (5) years experience in the field of accounting; or (d.) Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

A candidate who holds a master's degree in economics, business administration, accounting or tax law is granted credit for one (1) year of the above experience requirement.

Applicants for the examination who do not meet the baccalaureate degree requirement must complete one of the experience options above plus two (2) years of experience under the direct supervision of a CPA in public practice prior to applying to take the Uniform CPA Examination.

Conditioning—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, is granted credit for such parts for a period of not more than the five (5) succeeding examinations offered by the Board.

Credit may be granted for parts of the Uniform CPA Examination passed in another state.

Continuing Professional Education (CPE)—A CPA must complete forty (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 twenty (20) excess hours may be carried forward to the following year.

Temporary Practice—A CPA of another state wishing to perform engagements in North Carolina must apply for a temporary license. All firm partners and all other CPAs who will be assigned to the engagement also must have temporary permits.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who has been a bona fide resident of North Carolina for at least four (4) months; or, if not a resident, has been a member of a firm that has maintained an office for the practice of public accountancy in North Carolina for at least four months. Temporary license should be requested while residency is being established.

Reciprocity will be provided only to CPAs from states which grant similar privileges to North Carolina CPAs and whose education and experience requirements are substantially the same as those in effect in North Carolina.

Foreign Accountants—All applicants must take the Uniform CPA Examination.

Fees — Examination Fee (all parts)	\$125.00
Examination Fee (less than all parts).....	125.00
Initial Certificate.....	50.00
Annual Registration.....	35.00
Temporary Practice License.....	50.00
Reciprocity	75.00

NORTH DAKOTA

General Qualifications—A CPA certificate shall be issued to any person who is a resident of North Dakota; is eighteen (18) years of age or over; is of good moral character; has passed the Uniform CPA Examination; and a special examination in professional ethics and meets the specified educational or experience requirements.

Educational Requirement—The basic educational requirement for a CPA certificate in North Dakota is a degree from an accredited four (4)-year college or university with an academic emphasis in accounting. However, a candidate who satisfies the experience requirement need not meet the educational standards.

Experience Requirement—The experience requirement for a CPA certificate in North Dakota is four (4) years of practice in public accounting, or four (4) years in an accounting or auditing position with a federal or state governmental agency. Candidates who satisfy the above education requirement need not meet any experience requirement.

Conditioning—Candidates who pass two (2) parts of the Uniform CPA Examination, or the accounting practice part, will be granted credit for those subjects during the next five (5) examinations held by the Board.

Continuing Professional Education (CPE)—All CPAs licensed in North Dakota must complete one hundred twenty (120) hours of continuing education during the three (3) year period preceding reregistration. CPAs who are issued reciprocal certificates are required to meet the one hundred twenty (120) hour requirement within three (3) years after initial registration.

Temporary Practice—An out-of-state licensed accountant may temporarily practice in North Dakota on business incidental to a regular practice which is outside North Dakota, provided such temporary practice is conducted in conformity with Board rules.

Reciprocity—A reciprocal CPA certificate may be issued to an out-of-state CPA who is not a resident of North Dakota. An applicant for a reciprocal certificate must meet the general qualifications (except residency) and the education or experience requirements imposed on North Dakota candidates; and must be licensed in a state which extends reciprocity to North Dakota CPAs.

Foreign Accountants—A certificate will be issued if the applicant holds a certificate in good standing comparable to this jurisdiction and satisfies the state requirements.

Fees — Examination Fee.....	\$ 100.00
Reexamination Fee (accounting practice).....	50.00
Reexamination Fee (all other parts, per part).....	25.00
Reciprocal Certificate.....	100.00
Annual Permit:	
In State.....	40.00
Out-of-State.....	30.00

OHIO

General Qualifications—A CPA certificate shall be issued to any person who is a resident, or has a place of business, or is regularly employed in Ohio; has attained the age of eighteen (18) years; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination. A special examination in professional ethics is required after the successful completion of the CPA examination.

Educational Requirement—The educational requirement for a CPA certificate is a baccalaureate degree from a recognized college or university with a concentration in accounting, or the successful completion of an equivalency examination.

Experience Requirement—A candidate who has satisfied the above general qualifications and educational requirement will be issued a CPA certificate after completing two (2) years of acceptable public accounting experience; or such experience in private or governmental accounting which, in the opinion of the Board, is equivalent to acceptable public accounting experience.

A candidate who holds a master's degree in accounting or business administration, and has satisfactorily completed a number of semester hours in accounting, business administration, economics and other related subjects as the Board determines to be appropriate is required to meet only one (1) year of the above stated experience.

Conditioning—Credit for part(s) of the CPA examination previously passed is retained for a period of eight (8) years. Candidates are required to sit for all parts of the examination not previously passed. A candidate who fails all four (4) parts of the examination may not be reexamined until such candidate gives satisfactory evidence of further preparation. The applicant would then be allowed to sit for one (1) part at a sitting.

Continuing Professional Education (CPE)—All CPAs who hold permits to practice are required to complete one hundred twenty (120) hours of continuing education during every three (3) year reporting period. A maximum of one-third of the next reporting period requirement (generally equaling forty (40) hours) may be carried over to the next reporting period.

Temporary Practice—An out-of-state accountant may temporarily practice in Ohio on professional business incident to the accountant's regular practice in another state; provided such practice is conducted in conformity with Board rules.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who meets all of the general qualifications and educational and experience requirements that were in effect in Ohio at the time of application or at the time that the original certificate was issued.

Foreign Accountants—The Board may, upon payment of a fee, permit the registration of any person of good moral character who is the holder of a certificate, license or degree in a foreign country. A person so registered shall use only the title under which he is generally known in his own country, followed by the name of the country from which he received his certificate, license or degree.

Fees* — Examination Fee	\$ 100.00
Reexamination Fee.....	100.00
Reciprocity.....	100.00
Triennial Permit.....	90.00
Nonpracticing triennial registration	15.00
Triennial firm registration (per licensed individual).....	15.00

**Fees may not exceed the amounts shown.*

OKLAHOMA

General Qualifications—A CPA certificate shall be issued to any person who has attained the age of twenty-one (21) years; is of good moral character; has been a resident of Oklahoma for one (1) year immediately prior to making application; meets the specified education and experience requirements; passes the Uniform CPA Examination.

Educational Requirement—The educational requirement for an Oklahoma CPA certificate is graduation from an accredited high school or the equivalent.

Experience Requirement—An applicant for a CPA certificate must have completed three (3) years of experience in public accounting or its equivalent. One (1) year of such experience must have been in Oklahoma. The above experience requirement may be waived for an applicant who is a graduate with a major in accounting or the equivalent of a major in accounting, from an acceptable four (4) year college or university, and has completed a specified number of semester credit courses in accounting and related subjects.

Conditioning—Any candidate who passes two (2) or more parts of the CPA examination, or accounting practice, at one sitting is given conditional credit. The candidate must then pass the remaining parts within the next six (6) examinations after first receiving conditional credit. If a candidate fails to sit for at least one (1) out of three (3) consecutive examinations after receiving conditional credit, such credit is deemed to have lapsed.

A candidate who fails to obtain a grade of at least forty percent (40%) in all subjects will not be permitted to apply for the next succeeding examination. However, a candidate's failure to achieve the minimum grade shall not affect or invalidate any conditional credit(s) earned by the candidate at the same examination.

Candidates who hold conditional credits on the examination in another state, and meet the above eligibility requirements, may transfer such conditional credits.

Continuing Professional Education (CPE)—During each twelve (12) month period immediately preceding annual registration in July, applicants for a permit to practice must complete twenty-four (24) hours of acceptable continuing education credit. New reciprocal applicants may claim course work taken within the twelve (12) months immediately preceding the filing of the reciprocal application.

Temporary Practice—An accountant of another state may temporarily practice in Oklahoma or engage in professional business which is incident to the accountant's regular practice in such other state; provided such temporary practice is conducted in conformity with Board rules.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state provided that such other state extends similar privileges to Oklahoma CPAs. Applicants for reciprocal certificates need not meet a residency requirement.

Foreign Accountants—Any accountant who holds a certificate, degree or license from a foreign country, which constitutes a recognized qualification for the practice of public accounting in such country, may temporarily practice in Oklahoma on professional business incident to such accountant's practice in such foreign country.

Fees—	Examination Fee.....	\$ 100.00
	Permit to Practice (annual).....	25.00
	Reexamination Fee (per subject*).....	20.00
	Transfer of Credits.....	100.00
	Reciprocity.....	100.00
	Annual Registration.....	25.00
	(for practitioners who are retired or over 72).....	10.00
	(Firm with permit).....	50.00

**Accounting practice is considered as two parts.*

OREGON

General Qualifications—A CPA certificate shall be issued to any person who meets the specified educational requirements; and passes the Uniform CPA Examination and a special examination in professional ethics.

Educational Requirement—An applicant must be a graduate of a recognized college or university and must have completed thirty (30) or more semester hours in the study of accounting (at least twenty (20) semester hours must be in accounting), business law, economics and finance. In lieu of the above requirement, an applicant who has two (2) years of satisfactory public accounting experience may sit for the examination and be granted a certificate if such applicant is a graduate of a high school with a four (4) year course of study.

Experience Requirement—A candidate who has passed the examination may be granted a CPA certificate if he or she has had two (2) years of public accounting experience including validation of attestation-oriented experience satisfactory to the Board. Candidates who have completed one (1) year of acceptable study beyond the baccalaureate level, are required to have only one (1) year of the above experience.

Equivalent experience obtained in private or government employment may be accepted if there is an appropriate variety of auditing procedures and techniques.

Conditioning—Candidates applying to take any part of the examination must take all parts for which he or she has not been granted credit. A candidate who passes any two (2) parts of the

CPA examination, or the accounting practice part, and receives a grade of at least 50 percent (50%) in the remaining subjects, is granted credit for the parts successfully completed during the next six (6) successive examinations.

Candidates who pass part(s) of the CPA examination in another state, in compliance with the above standards, are granted credit for those parts during the next six (6) successive examinations.

Continuing Professional Education (CPE)—All CPAs and PAs engaged in the practice of public accounting in Oregon must complete eighty (80) hours of continuing education each biennial renewal period. Excess hours may be carried forward for a period of two (2) years provided that a minimum of sixty (60) hours are taken each two years by CPAs and PAs.

Holders of reciprocal certificates who are engaged in the practice of public accounting are required to complete a pro rata number of continuing education hours by the first reporting date.

Temporary Practice—An out-of-state accountant may temporarily practice in Oregon on professional business incident to his or her regular practice.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications, education and experience requirements imposed upon candidates for an original Oregon CPA certificate. An examination in professional ethics is required before a reciprocal certificate will be issued.

Candidates for a reciprocal CPA certificate who have filed an application are permitted to practice in Oregon until such time as the application is either granted or rejected if they have a valid permit to practice public accountancy from the state issuing the certificate on which the application is based and receive approval from the Board.

Foreign Accountants—A person who holds a certificate or degree from a foreign country may obtain an Oregon CPA certificate only by meeting the education and experience requirements outlined above and by passing both the Uniform CPA Examination and the examination in professional ethics.

Fees— Examination Fee:

All subjects.....	\$ 75.00
Auditing, Law, Theory (per subject).....	25.00
Accounting Practice I & II.....	50.00
CPA Initial Registration Fees:	
CPA certificate by examination	40.00
Reciprocity:	
Certificate Fee.....	100.00
Permit Fee	80.00
Biennial CPA Permit.....	80.00
PA Initial Registration Fees:	
PA License	40.00
Biennial PA Permit.....	80.00

PENNSYLVANIA

General Qualifications—A CPA certificate shall be issued to any person who is a resident of, or is enrolled in a college or university in, or is engaged in public accounting in Pennsylvania at the time he first sits for the examination; has attained the age of eighteen (18) years; is of good moral character; meets the specified education and experience requirements; and has passed the Uniform CPA Examination.

Educational Requirement—The minimum educational requirement for a candidate to take the CPA examination is a baccalaureate degree, or its equivalent, and the completion of twelve (12) semester credits in accounting subjects acceptable to the Board.

Experience Requirement—A candidate who meets the above minimum education requirement must have at least two (2) years of public accounting or governmental accounting experience of a caliber satisfactory to the Board, before such candidate may sit for the examination and/or be granted a CPA certificate. Candidates who have a master's degree in accounting or business administration, or its equivalent, and have completed at least twelve (12) semester credits as required above, must have at least one (1) year of public accounting or governmental accounting experience of a caliber satisfactory to the Board, before such candidate may sit for the examination and/or be granted a CPA certificate.

Candidates who have a baccalaureate degree or a master's degree or doctor's degree, and have completed at least twenty-four (24) semester credits in accounting subjects acceptable to the Board, may sit for the examination without meeting any experience requirement. However, such candidates must meet the appropriate public accounting experience requirement or equivalent accounting experience which is considered on an individual basis (two (2) years with a baccalaureate degree or one (1) year with a master's degree) before the CPA certificate will be granted.

The Board may allow a candidate who meets the educational requirements of twenty-four (24) semester credits in accounting subjects, and all other requirements, to take the examination during the final term, quarter or semester of the school year, provided that such candidate will receive the required degree within ninety (90) days after the date of the examination.

Conditioning—Applicants for initial examination must sit for all parts of the examination. Applicants for reexamination are required to sit for all parts they have failed in the past. Examinees will be given credit for each part of the examination passed, unless the candidate scores less than twenty percent (20%) on any part of the examination, in which case no credit shall be given.

Continuing Professional Education (CPE)— Each CPA filing an application for a license or a renewal of a license must, during the two (2) year period immediately preceding a biennial date, complete eighty (80) hours of continuing education. Any applicant, upon successful completion of the Uniform CPA Examination, shall be exempt from the continuing education requirement for only the biennial period during which the applicant successfully completed such examination. Applicants for reciprocal certification must fulfill the continuing education requirement, unless exempt as provided.

Temporary Practice—An out-of-state accountant who is engaged in public practice in such state may temporarily practice in Pennsylvania on professional business incident to his or her regular practice outside of Pennsylvania, provided such temporary practice is conducted in conformity with Board rules.

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 written examination, and has at least two (2) years of public accounting experience.

Foreign Accountants—Provision is not made by the Commonwealth.

Fees — Examination Fee.....	\$ 80.00
Reexamination Fees:	
Five parts	80.00
Four parts.....	65.00
Three parts.....	55.00
Two parts	45.00
One part	35.00

Reciprocity	50.00
Biennial License	30.00
Corporate, Partnership or Professional Association Application Fee	50.00

PUERTO RICO

General Qualifications—A CPA certificate shall be issued to any person who is a citizen, or has duly declared his intention of becoming a citizen of the United States; is a resident, or has a place of business, or is employed in Puerto Rico; has attained the age of twenty-one (21) years; is of good moral conduct; meets the specified education and experience requirements; and successfully completes the Uniform CPA Examination.

Educational Requirement—The minimum educational requirement for the CPA certificate is a diploma from a four (4) year high school.

Experience Requirement—The experience requirement for the CPA certificate (for candidates who meet the minimum educational requirement) is six (6) years of experience, prior to application, in the employ of a CPA.

Candidates who are graduates of a recognized college or university are required to have four (4) years of experience, prior to application, in the employ of a CPA.

Candidates who are graduates of a recognized college or university, and have completed fifty-eight (58) or more semester hour credits in the study of accountancy, business law, economics and finance (thirty-two (32) of the above semester hour credits must have been in accountancy) need not meet any experience requirement.

The Board may, in its discretion, accept as equivalent to each year of practice in the employ of a CPA, two (2) years of acceptable experience in industry, government or university teaching.

Conditioning—A candidate who successfully completes any two (2) or more parts of the CPA examination may be granted credit for those subjects on subsequent examinations. Accounting practice is considered as two (2) parts.

Temporary Practice—An out-of-state accountant may temporarily practice in Puerto Rico on professional business incident to his or her regular practice outside Puerto Rico.

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

Foreign Accountants—A foreign accountant may temporarily practice in Puerto Rico on professional business incident to his or her regular home business.

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 above section on reciprocity.

Fees — Examination Fee	\$ 50.00
Reexamination Fee	25.00
Initial Permit	15.00
Annual Renewal	10.00
Reciprocal Certificate	50.00

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; who is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination and an open-book professional ethics examination.

Educational Requirement—The educational requirement for the CPA certificate is a baccalaureate degree conferred by a college or university recognized by the Board, the total educational program of which includes an accounting concentration or its equivalent and courses in such related subjects as the Board shall determine to be appropriate (thirty (30) credit hours of accounting and related courses).

Experience Requirement—A candidate who meets the above educational requirement will be granted a CPA certificate, provided that all other qualifications are met, after obtaining two (2) years of public accounting experience. Candidates holding a master's or doctorate degree in accounting, business administration, or other related curricula from a college or university recognized by the Board with an adequate number of semester hours in accounting, auditing and business courses, as prescribed by Board rules and regulations, are required to have only one (1) year of the above public accounting experience.

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

Conditioning—A candidate who passes two (2) or more parts of the CPA examination, or accounting practice, is granted credit on future examinations for those parts successfully completed. Credit may be granted to candidates who have passed part(s) of the CPA examination in another state.

Continuing Professional Education (CPE)—Applicants for an annual permit to practice public accounting must submit evidence of completing one hundred twenty (120) hours or fifteen (15) days of acceptable continuing education in the last three (3) year period immediately preceding registration.

Temporary Practice—A certified public accountant who holds a permit to practice issued by another state and who practices in this state shall apply for a permit to practice in this state. 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 this state 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 this state by such applicant.

Reciprocity—The Board shall, upon payment of a fee to be determined by the Board by rule and regulation, issue a certificate to a holder of a certificate issued by another state provided that

- (i) the applicant meets all current requirements in this state at the time application is made;
- (ii) at the time of the issuance of the applicant's certificate in the other state, the applicant met all requirements then applicable in this state;
- (iii) if the applicant meets all such requirements except the education or experience requirement of this state or passed the examination under different credit provisions then applicable in this state, then either:
 - (a) the applicant has five (5) years of experience in the practice of public accountancy within the ten (10) years prior to application; or

- (b) the applicant has five (5) years of such experience over a longer or earlier period and has completed fifteen (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—The Board may, in its discretion, permit the registration of any person 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, which at the time of application is then in full force and effect. A person registered under this section shall use only the title under which he or she is generally known in his or her own country, translated into the English language, followed by the name of the country from which he or she received his or her certificate, license or degree. Such registration shall qualify the holder to apply for an annual limited permit to engage in the practice of public accounting in this state under Section 5-3-11. 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 this state by such annual limited permit holder.

Fees—	Examination Fee.....	\$ 100.00
	Reexamination Fees:	
	One subject.....	40.00
	Two subjects*.....	60.00
	Three subjects.....	80.00
	Four subjects.....	100.00
	Reciprocity.....	100.00
	Annual Permit.....	25.00

**Accounting practice is considered as two parts.*

SOUTH CAROLINA

General Qualifications—A CPA certificate shall be issued to any person who is a bona fide resident of South Carolina; is at least eighteen (18) years of age; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement—The educational requirement for the CPA examination is a baccalaureate degree from a college or university recognized by the Board, including a minimum of twenty-four (24) hours or the equivalent in accounting hours. The Board will recognize any college or university accredited by the Southern Association of Colleges and Schools or any other regional accrediting association having the equivalent standards, or any senior college in South Carolina certified by the State Department of Education for teacher training. Special permission will be granted to a senior in good standing in a recognized college or university to sit for the examination, provided candidate has, or will complete during the current quarter or semester, the required accounting hours; however, a certificate will not be issued until such time as the candidate has fully met the educational requirement.

Experience Requirement—The experience requirement for certification as a certified public accountant shall be two (2) years of accounting experience under the supervision and review of a certified public accountant or public accountant licensed to practice, at least ten percent (10%) of which shall be in auditing, whether in public, governmental or private

employment. Such experience shall include experience satisfactory to the Board in applying generally accepted auditing standards to financial statements prepared in accordance with generally accepted accounting principles.

Conditioning—A candidate who successfully completes any two (2) parts of the CPA examination, or the accounting practice part, may receive credit for those subjects during the next three (3) examinations, provided that an average score of forty percent (40%) or more is received on all subjects not passed. No minimum average score is required of candidates who successfully complete three (3) or more parts at any one examination. Candidates who pass three (3) parts of the examination (during the period of three (3) examination dates) will have their conditioned credit period extended to include five (5) consecutive reexaminations.

A waiting period of three (3) years is required of a candidate who, after two (2) examinations, has failed all parts with an average score of less than forty percent (40%). The three (3) year waiting period may be waived if the candidate completes a formal course of study in preparation for reexamination.

Credit may be granted for part(s) of the examination passed in another state if the applicant, at the time of examination, met the general qualifications required of South Carolina candidates, except residency.

Continuing Professional Education (CPE)—All CPAs who practice public accounting in South Carolina and are under the age of seventy-two (72) must complete sixty (60) hours of continuing education in a two (2) year period preceding January 1 of each even-numbered year. A minimum of twelve (12) of the above sixty (60) hours must be in accounting and/or auditing subjects.

Holders of reciprocal certificates must complete a pro rata number of hours by the first reporting date.

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, however, that such temporary practice is conducted in conformity with the Board's rules.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state which had standards equivalent to those in effect in South Carolina when the original certificate was issued. In addition, the applicant must have, for not less than one year, been the holder of a certificate, license or degree in another state constituting a recognized qualification for the practice of public accounting in such state, and must demonstrate a professional need for a certificate in South Carolina.

Standards of experience will be met by the applicant in instances where he has three years of experience in public accounting as a principal, sole proprietor, partner in a firm of CPAs, or a shareholder and employee of a professional association or corporation, in lieu of meeting the experience requirements in effect for a South Carolina certificate at the time that the applicant's original certificate was issued.

Foreign Accountants—Any person who, for not less than one (1) year, is the holder of a certificate, license or degree from a foreign country constituting a recognized qualification for the practice of public accounting may be issued a reciprocal CPA certificate if the standards under which the foreign certificate, license or degree is issued are equivalent to those for an original South Carolina CPA certificate. There is no current procedure for evaluating examination equivalency.

Fees — Examination Fee.....	\$ 100.00
Reexamination Fees:	
One subject	40.00
Two subjects*	80.00
Three or four subjects.....	100.00
Certificate Fee.....	20.00
Reciprocity Application.....	50.00
Annual License	60.00

*Fee for schedule—Accounting practice is considered one subject.

SOUTH DAKOTA

General Qualifications—A CPA certificate shall be issued to any person who fulfills the requirements of good character, education and examination.

Educational Requirement—The educational requirement to sit for the CPA examination is graduation from an accredited college or university or an accredited business college with a major in accounting; or satisfactory completion of an accounting major equivalency as established by the Board. A candidate may sit for the examination if he is within 100 days of completion of his educational requirement.

Experience Requirement—There is no experience requirement for the CPA certificate. In order to practice as a CPA, proof of two-years in public accounting and an examination in professional ethics is needed.

Conditioning—Candidates who successfully complete two (2) or more parts of the Uniform CPA Examination, or accounting practice, and achieve a minimum grade of 50 on all unpassed parts, may retain credit for such parts for seven (7) subsequent examinations after the one at which the first parts were passed.

Continuing Professional Education (CPE)— All permit holders must complete one hundred twenty (120) hours of CPE during a three (3) year renewal cycle. There is a minimum annual requirement of twenty (20) hours. Twenty-four (24) hours of accounting or auditing is required in the three (3) year renewal cycle. Individuals whose permit was issued less than one (1) year prior to the renewal date have no requirement; those whose permits were issued more than one (1) year, but less than two (2) years prior to the renewal date must complete twenty (20) hours; and those whose permits were issued more than two (2) years, but less than three (3) years prior to the renewal date must complete a minimum of forty (40) hours. These individuals must then have a total of one hundred twenty (120) hours by the end of the third renewal date. If an individual has more than a one (1) year lapse out of public practice, he must show evidence of forty (40) hours of CPE in the twelve (12) months preceding his application to return to practice.

Temporary Practice—There is no provision for temporary practice. Any individual or firm who intends to practice public accountancy in South Dakota must apply for an individual and firm permit.

Reciprocity—Reciprocal certificates are no longer issued. CPAs from another state, who wish to practice in South Dakota, must apply for a permit to practice based on their CPA certificate from their state. An applicant must fulfill the requirements for a permit to practice, namely, the two (2) year experience and ethics examination requirements.

Foreign Accountants—There is no provision made by the state.

Fees—	Up to 7-1-85	After 7-1-85
Examination/Certificate	\$ 150.00	\$165.00
Reexamination Fee (per part*)	15.00	20.00
Individual Permit (initial & renew)	50.00	50.00
Firm Permit (initial & annual renew)	5.00 per South Dakota permit holder, plus \$25 per South Dakota office location, or \$100 if no South Dakota office location.	

*Accounting practice is considered as two parts.

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; meets the specified educational and experience requirements; and passes the Uniform CPA Examination and an examination in professional ethics.

Educational Requirement—The educational requirement for the CPA certificate is a baccalaureate degree with a major in accounting, or the equivalent as determined by the Board.

Experience Requirement—A candidate who meets the above educational requirement must have two (2) years of public accounting experience, or the equivalent, satisfactory to the Board before a CPA certificate may be granted. Candidates with a master's degree in accounting or business administration which is acceptable to the Board may be granted a CPA certificate with one (1) year of the above experience.

Conditioning—A candidate who passes any two (2) parts of the CPA examination, or accounting practice, may receive credit for such parts during the following three (3) years or six (6) examination dates.

Continuing Professional Education (CPE) — Every CPA engaged in the practice of public accountancy must complete not less than one hundred twenty (120) hours of continuing education in the three (3) year period immediately preceding registration as a condition to renewal of a certificate or license.

A licensee who certifies to the Board he or she is not engaged in the practice of public accountancy shall be granted an extension of time within which the licensee must comply with the requirement for as long as he or she remains inactive. No holder of an inactive certificate or license shall engage in public practice until he or she has completed at least 120 hours of acceptable continuing education within the immediately preceding three (3) year period.

Temporary Practice—A licensed accountant of another state may practice temporarily in Tennessee on engagements originating in his or her home state and incident to his or her regular practice in that state if he or she receives a temporary permit to practice and complies with the rules of the Board.

Reciprocity—A reciprocal CPA certificate may be issued to a CPA of another state who resides in Tennessee or maintains an office within the state having one (1) or more general partners residing in the state. The state which issued the original certificate must have licensing requirements which are equivalent to those in Tennessee, and must extend similar privileges to Tennessee CPAs.

Foreign Accountants—The state makes no provision.

Fees — Examination	\$ 125.00
Reexamination	100.00
Reciprocal Certificate (per year).....	35.00
Annual Registration.....	35.00
Temporary Permit (each engagement).....	25.00

TEXAS

General Qualifications—A CPA certificate shall be granted to any person: (1) who is a citizen of the United States or who, if not a citizen, has lived in Texas for the ninety (90) days immediately preceding the date of initial application to take the written examination or has maintained permanent legal residence in Texas for the six (6) months immediately preceding the date of application; (2) who has attained the age of eighteen (18) years; (3) who is of good moral character; (4) who meets the specified requirements of education and experience; and passes the Uniform CPA Examination.

Education and Experience Requirements—(A) The experience requirements shall be for the number of years as provided in Paragraph (B) or (C) below and shall be accounting experience either: (i) in public practice under the supervision of a certified public accountant or a public accountant; (ii) in nonpublic practice under the supervision of a person licensed by a state board of accountancy; (iii) determined by the Board to be comparable to (i) above; or (iv) a combination of (i), (ii) or (iii) above;

(B) The education requirement shall be either: (i) a baccalaureate degree with a major in accounting, with not less than thirty (30) semester hours of accounting and twenty (20) additional semester hours of related courses in other areas of business administration; and the experience requirement shall be two (2) years of the experience described in Paragraph (A) above; or (ii) graduation from an accredited high school, plus two (2) years of college study of accounting or related subjects including at least twenty (20) semester hours of accounting and six (6) years of experience under the supervision of a certified public accountant as described in Paragraph (A) above; and

(C) The experience requirement shall be one (1) year of the experience described in Paragraph (A) above for any candidate holding a master's degree in accounting or business administration or the equivalent, if the candidate has satisfactorily completed at least thirty (30) semester hours in accounting and twenty (20) semester hours in other areas of business administration.

None of the education or experience requirements specified above shall apply to a candidate who is registered as a public accountant under The Public Accountancy Act of 1945, as amended (Article 41a, Vernon's Texas Civil Statutes), and holds a license issued under this Act.

A candidate who has met the education requirements shall be eligible to take the examination in all subjects without waiting until he or she meets the experience requirements.

A candidate who has passed the examination shall have no status as a certified public accountant, until he or she has the requisite experience.

The applicable education and experience requirements under this Act shall be those in effect on the date of the candidate's application for the examination or reexamination by which the candidate successfully completes the examination. Any person qualified to sit under The Public Accountancy Act of 1945, as amended, shall continue to qualify to sit for the examination as long as the initial qualifications are met.

Conditioning—Any candidate who passes two or more parts* of the examination, or who at the time of filing his or her application to take the examination or reexamination had prior examination credits shall have the right to be reexamined only in the remaining subjects at subsequent examinations, except that the candidate must pass the remaining subjects within the next ten (10) consecutive examinations, and the candidate may receive credit for one (1) or more subjects in any subsequent examination. A candidate having two (2) or more credits on September 1, 1979, is entitled to an unlimited number of reexaminations on the remaining parts of the examination.

Continuing Professional Education (CPE)—Beginning in 1983 and thereafter, all licensees are required to report continuing education hours accrued during the applicable reporting period, even when the number of hours is zero, as a condition of license renewal. For renewal of a 1985 license, and thereafter, mandatory attendance and reporting is required for license renewal in accordance with the following schedule.

(1) 1985 License— a minimum of twenty (20) CE credit hours during the period of September 1, 1983—August 31, 1984, or a minimum of forty (40) CE credit hours during the two (2) year period of September 1, 1982—August 31, 1984. *Exception:* an initial licensee is required to accrue 1.66 CE credit hours per month for the months licensed.

(2) 1986 License— a minimum of forty (40) CE credit hours during the period of September 1, 1984—August 31, 1985, or a minimum of eighty (80) CE credit hours during the three (3) year period of September 1, 1982—August 31, 1985. *Exception:* an initial licensee is required to accrue 3.33 CE credit hours per month for the months licensed.

(3) 1987 License— a minimum of forty (40) CE credit hours during the period of September 1, 1985—August 31, 1986, or a minimum of one hundred twenty (120) CE credit hours during the three (3) year period of September 1, 1983—August 31, 1986. *Exception:* an initial licensee is required to accrue 3.33 CE credit hours per month for the months licensed.

(4) 1988 or Later License— a minimum of forty (40) CE credit hours during the current reporting period, or a minimum of one hundred twenty (120) CE credit hours during the three (3) most current reporting periods, *with at least twenty (20) CE credit hours during the current reporting period.* *Exception:* an initial licensee is required to accrue 3.33 CE credit hours per month for the months licensed.

Temporary Practice— For a fee of \$10.00, a licensed accountant of another state may practice temporarily in Texas on professional business incident to his or her regular practice.

Reciprocity— A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications, educational requirement and experience requirement imposed upon applicants for an original CPA certificate from Texas.

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

Fees—	Examination Fee.....	\$100.00
	Reexamination (all parts)	100.00
	Reciprocity	75.00
	Annual License	20.00
	Temporary Practice Permit.....	10.00

**Accounting practice is considered as two parts.*

UTAH

General Qualifications— A CPA certificate shall be issued to any person who is a citizen of the United States or has duly declared his/her intention of becoming a citizen; is a resident, or has a place of business, or as an employee, is regularly employed in Utah; is twenty-one (21) years of age; is of good moral character; 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 the CPA certificate is a baccalaureate degree with a major in accounting or graduation from an approved course of study requiring a minimum of fifty (50) quarter hours in accounting and thirty (30) quarter hours in other

areas of business administration, or the equivalent as determined by the Board. After July 1, 1986, forty-five (45) quarter hours of advanced courses (in accounting or in business) beyond the baccalaureate degree will be required.

A CPA certificate is granted upon passing the CPA examination if the general qualifications and the educational requirements are met. A certificate is not a license to practice public accounting.

Experience Requirement — Certificate holders who apply for a CPA license to practice public accounting must have two (2) years of public accounting experience before a license will be granted. Any candidate who has a master's degree in accounting or business administration, or the equivalent as determined by the Board, may be granted a license to practice public accounting after completing one (1) year of experience in public accounting. Experience is not required for the CPA certificate.

Conditioning—A candidate who successfully passes two (2) or more parts of the CPA examination, or the accounting practice part, and receives a score of at least fifty percent (50%) on all subjects not passed, is granted credit for such parts successfully passed during the next six (6) examinations.

Continuing Professional Education (CPE) — All CPAs must complete eighty (80) hours of continuing education in the two (2) year renewal period ending August 31, 1984, and thereafter. A minimum of twenty (20) credit hours must be completed each year and not more than eighty (80) credit hours may be carried forward for the following two (2) year period.

Temporary Practice—An out-of-state accountant may practice temporarily for less than six (6) months in Utah on professional business incident to his/her regular practice in another state; provided such practice is conducted in conformity with Board rules.

Reciprocity—A reciprocal CPA certificate and license to practice public accounting may be issued to a CPA of another state who meets the qualifications and requirements which were in effect in Utah at the time that the original certificate was issued. A reciprocal certificate will be issued only to CPAs from states which grant similar privileges to Utah CPAs. An examination in professional ethics is required of all applicants for a reciprocal CPA certificate.

Foreign Accountants—A foreign accountant who is the holder of a certificate, license or degree in a foreign country constituting a recognized qualification for the practice of public accountancy may practice temporarily in Utah on professional business incident to his or her regular home 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 contained in the above section on reciprocity.

Fees—	Examination and First License Fee.....	\$ 75.00
	Reexamination:	
	Six parts*.....	60.00
	Five parts	50.00
	Four parts.....	40.00
	Three parts.....	30.00
	Two parts	20.00
	One part	10.00
	Ethics Examination only	10.00
	Reciprocity	50.00
	Biennial Renewal Fee	40.00

**Accounting practice is considered as two parts and an examination in professional ethics is considered as another part, therefore six parts are listed.*

VERMONT

General Qualifications—A CPA certificate 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 eighteen (18) years; is of good moral character; meets the education and experience requirements; and passes the Uniform CPA Examination.

Educational Requirement—The educational requirement is sixty (60) or more semester hours of college credit at a college recognized by the Board including a minimum of thirty (30) semester hours of accounting, auditing and related subjects as the Board deems appropriate or 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 two (2) years in the practice of public accounting or equivalent experience or employment acceptable to the Board.

Conditioning—A candidate who successfully completes two (2) or more parts of the CPA examination, or accounting practice, and receives an average grade of at least fifty percent (50%) in all required subjects, is granted credit for such parts successfully completed for a period of three (3) years or the next six (6) examinations.

Recognition is given to candidates who have successfully completed two (2) or more parts of the examination in another state in the same manner as provided in the preceding paragraph.

Continuing Professional Education (CPE)—All CPAs who hold permits to practice are required to complete eighty (80) hours or ten (10) days of acceptable continuing education during the two (2) year period preceding biennial reregistration. This requirement must be met in order to obtain a biennial permit to practice for the period beginning July 1, 1980.

Temporary Practice—An out-of-state accountant may temporarily and periodically practice in Vermont if he or 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.

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.

Foreign Accountants—A foreign accountant who holds a certificate, degree or license from a foreign country, which constitutes a recognized qualification for the practice of public accounting in that country, may temporarily and periodically practice in Vermont if he/she is conducting a regular practice in the foreign country, provided that such practice is conducted in conformity with the regulations and rules of professional conduct promulgated by the Board.

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.

Fees —	Initial Application	\$ 100.00
	Examination Fees:	
	All parts.....	100.00
	Three parts.....	75.00

Two parts*	50.00
One part	25.00
Reciprocal Certificate	100.00
Biennial Permit	10.00

*Accounting practice is considered as two parts.

VIRGINIA

General Qualifications—A CPA certificate 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 a special examination in professional ethics.

Educational Requirement—The general educational requirement for the CPA certificate is a baccalaureate degree from an accredited college or university. Additionally, every applicant must have completed, at an accredited institution, twenty-seven (27) semester hours in professional subjects, which must include courses in accounting principles, cost accounting, auditing, and commercial law, provided that no more than six (6) hours of the twenty-seven (27) shall be in commercial law and that the remaining hours shall be in accounting courses.

Experience Requirement—A master's degree in accounting may be substituted for one (1) year of experience provided it contains fifteen (15) graduate hours in accounting. The experience requirement is two (2) years of accounting practice with at least twenty-five percent (25%) of the experience in auditing, three (3) years of general accounting experience. Four (4) years of college or university teaching with not less than five (5) months experience with a CPA firm with at least seventy-five percent (75%) of the work in audit and the preparation of financial statements will also qualify for eligibility for certification and licensure.

Conditioning—A candidate who successfully passes any two (2) parts of the Uniform CPA Examination, or accounting practice, may be granted credit for such parts on the following five (5) successive examinations, provided that a minimum grade of fifty percent (50%) is received on each subject not passed. To receive any credit, an applicant must sit for all parts of the examination for which he/she does not already hold a valid credit.

Temporary Practice—A ninety (90) day permit may be issued for a single professional engagement specifically.

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 original CPA certificate under standards which are equivalent to those in Virginia; and completes a special examination in professional ethics.

Foreign Accountants—Foreign accountants must take the CPA examination and become certified in Virginia.

Fees—

Examination and Certificate Fee	\$ 85.00
Reexamination Fee	75.00
Biennial License	30.00
Reciprocal (Endorsement) Certificate	85.00

VIRGIN ISLANDS

General Qualifications—A CPA certificate shall be issued to any person who is a citizen, or who has duly declared his or her intention of becoming a citizen of the United States; is a resident, or is employed, or has a place of business in the Virgin Islands; has attained the age of twenty-one (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 (4) year high school.

Experience Requirement—The experience requirement for the CPA certificate is six (6) years of public accounting practice preceding the date of application.

Candidates who hold a degree from a recognized college or university are required to have three (3) years of experience, immediately preceding application, in public accounting or in governmental accounting as an auditor or Internal Revenue agent.

Candidates who hold a degree from a recognized college or university, and who have completed thirty (30) or more semester hours of study in accounting, business law, economics and finance (of which a minimum of twenty (20) semester hours were in accounting), must have two (2) 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 (2) or more parts of the CPA examination may be granted credit for those subjects on subsequent examinations.

Temporary Practice—An out-of-state accountant may temporarily practice in the Virgin Islands on professional business incident to his or 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 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 — Examination Fee.....	\$100.00
Reexamination Fee	50.00
Annual Permit	15.00
Proctoring Fee.....	25.00
Reciprocity	25.00

WASHINGTON

General Qualifications—A CPA certificate shall be issued to any person who is of good moral character, meets the specified educational requirements and passes the Uniform CPA Examination and a special examination in professional ethics.

Educational Requirement—The education requirement for the CPA certificate is a baccalaureate degree from a college or university recognized by the Board or what the Board determines to be equivalent education.

Experience Requirement— All applicants for initial permits to practice must provide the affidavit of a CPA or LPA currently holding a valid permit to practice public accounting showing to the satisfaction of the Board that the applicant has experience in elements of the attest function.

There is no experience requirement for the CPA certificate. However, an applicant for an initial permit to practice must have engaged in the practice of public accounting for at least one (1) year or its equivalent including experience in the attest function (i.e.—auditing, compilation and review).

Conditioning— A candidate who passes at least two (2) subjects (accounting practice counting as two (2) parts/subjects) of the Uniform CPA Examination at one sitting and maintains a 50% minimum score on the remaining portions of the exam, or passes three (3) subjects at that one sitting (regardless of any other exam score) may extend credit in passed areas to the next six (6) consecutive administrations of the exam over the next three (3) year period (measured as running from the date of receiving such credit).

Continuing Professional Education (CPE)—In anticipation of renewal of the biennial permit to practice public accounting, the CPA licensee must evidence completion over the immediately preceding two (2) year period of eighty (80) acceptable hours of CPE. Non-technical courses are limited to a maximum of sixteen (16) such hours during the two (2) year cycle. Those involved in preparing financial statements must evidence completion satisfactorily of sixteen (16) such hours in each calendar year of the period in accounting and/or auditing related subjects.

Temporary Practice— An out-of-state accountant who undertakes an engagement in Washington is required to so inform the Board in writing, giving the name of the client, and the assurance that he/she is temporarily practicing on business incident to his or her regular practice.

Reciprocity— A reciprocal CPA certificate may be granted to a CPA of another state who meets the general qualifications and educational requirements imposed upon candidates for original Washington CPA certificates. In addition to the above requirements, reciprocal certificates will be granted only to applicants from states which provide similar privileges for Washington CPAs.

Foreign Accountants— There is no prohibition upon temporary practice incident to regular professional activity when the foreign accountant holds an active out-of-jurisdiction certificate, degree or license.

Fees — Examination Fee.....	\$ 75.00
Reexamination Fees:	
Four parts.....	75.00
Three parts.....	60.00
Two parts*.....	50.00
One part.....	50.00
Biennial Accounting Permit.....	80.00
Biennial Non-Public Accounting Permit.....	50.00
Reciprocity Fee.....	40.00
Transfer of Credits.....	40.00

**Accounting practice is considered as two parts.*

WEST VIRGINIA

General Qualifications— A CPA certificate shall be issued to any person who is a citizen of the United States or who has duly declared his or her intention of becoming a citizen; is domiciled or has a place of business in West Virginia; is over the age of eighteen (18) years; is of good moral

character; 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 the CPA examination is graduation from an approved college or university, with a major in accounting, or what the Board determines to be the equivalent of a major in accounting.

Experience Requirement—No experience is required of candidates who meet the above educational requirement.

Conditioning—A candidate who passes one (1) or more parts of the CPA examination is granted credit for the part(s) passed for the next six (6) consecutive examinations.

Temporary Practice—A licensed accountant of another state may temporarily practice in West Virginia on professional business incident to his or her regular practice, provided that he or she obtains a permit from the Board for such practice.

Reciprocity—A reciprocal CPA certificate may be granted to a CPA of another state who is a resident or has a place of business in West Virginia. Applicants for reciprocal certificates must meet all requirements imposed upon candidates for an original West Virginia CPA certificate. Reciprocal certificates will be granted only to candidates who are licensed in jurisdictions which grant similar privileges to West Virginia CPAs.

Foreign Accountants—A foreign accountant whose qualifications are, in the opinion of the Board, equivalent to those of a West Virginia CPA may apply for a reciprocal CPA certificate under the provisions of the above section on reciprocity.

Fees — Examination Fee.....	\$ 40.00
Reexamination Fee	20.00
Initial Certificate Fee	6.00
Reciprocity	60.00
Annual Permit.....	10.00
Temporary Practice Permit.....	10.00

WISCONSIN

General Qualifications—A CPA certificate shall be issued to any person who is a resident, or presents reliable evidence of intent to practice in Wisconsin on a continuing basis; is over the age of eighteen (18) years; meets the specified education and experience requirements; and passes the Uniform CPA Examination and a special examination in professional ethics.

Educational Requirement—The educational requirement for the CPA certificate is a bachelor's degree or higher with a resident major in accounting, or a bachelor's degree or higher and the equivalent of a resident major in accounting as determined by the Board. 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 or she has acquired at least one and one-half (1½) years of accounting experience equivalent to that of a senior in public practice. Inasmuch as it usually takes about one and one-half (1½) years of junior level experience to reach the senior level, it normally requires at least three (3) years of public accounting experience to qualify for the certificate.

Candidates who have experience in industry, government and teaching may meet the above requirement if, in the opinion of the Board, their experience is equivalent to at least one and one-half (1½) years of public accounting experience at the senior level.

Conditioning—A candidate who passes two (2) parts of the CPA examination, and receives a grade of fifty percent (50%) or more on the remaining subjects, is granted credit for those subjects passed at any two (2) of the next four (4) semi-annual examinations. To add to conditional credit, all unpassed parts must be written, and a grade of fifty percent (50%) or better obtained on the part(s) not passed. Candidates who successfully complete three (3) parts of the CPA examination are not required to obtain the minimum grade of fifty percent (50%) on the remaining subjects.

A candidate who fails to obtain a passing grade on any of the parts of the CPA examination may not be reexamined until at least one (1) examination shall have intervened following the candidate's last examination, if one or more grades were below fifty percent (50%).

Credit for part(s) of the CPA examination obtained in another state may be granted to candidates who become domiciled in Wisconsin and could have otherwise qualified as a Wisconsin candidate.

Temporary Practice—A CPA of another state may temporarily practice in Wisconsin on professional business incident to an engagement with a client of his or her regular practice in the state in which he or she is domiciled, provided that such CPA has neither residence nor office in Wisconsin, nor is the client 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, educational requirements and experience requirements imposed upon candidates for original certificates at the time of filing the application. Applicants for a reciprocal CPA certificate 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 are, in the opinion of the Board, equivalent to those in Wisconsin.

Fees — Examination Application Fee.....	\$ 50.00
Reexamination Fee:	
Entire exam	50.00
Less than entire exam	25.00
Reciprocity	50.00
Biennial Registration (Individual).....	35.00
Biennial Registration (Firm).....	50.00

WYOMING

General Qualifications—A CPA certificate shall be issued to any person who is a resident, has a place of business or, as an employee, is regularly employed in Wyoming; has attained the age of nineteen (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—The educational requirement for the CPA examination is a baccalaureate degree conferred by a college or university recognized by the Board with a minimum of twenty-four (24) semester hours in accounting.

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 (2) years of public accounting experience, within five (5) years immediately preceding application. No experience is necessary to obtain a certificate.

Conditioning—A candidate who successfully completes two (2) parts of the CPA examination, or accounting practice, may be granted credit for those part(s) on examinations given during the subsequent three (3) years, and must show evidence of additional preparation unless such candidate obtains a condition.

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

Continuing Professional Education (CPE)—All CPAs who hold live permits to practice are required to complete one hundred twenty(120) hours of acceptable continuing professional education during the three (3) full calendar 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.

Temporary Practice—The Board may issue a certificate for up to six (6) months upon satisfaction with applicants credentials.

Reciprocity—A reciprocal CPA certificate and permit may be granted to a CPA of another state who meets all requirements imposed upon candidates for an original CPA certificate and permit in Wyoming.

Foreign Accountants—Any person who holds a certificate, license or degree from a foreign country constituting a recognized qualification for the practice of public accounting, which is comparable to that of a CPA in Wyoming, may apply for a reciprocal CPA certificate as provided for above.

Fees—	Examination Fee.....	\$125.00
	Reexamination Fee per part*	30.00
	Original Certificate Fee	12.00
	Annual Inactive Status Fee.....	35.00
	Annual Permit.....	70.00
	Reciprocal Certificate	35.00

**Accounting practice is considered as two parts.*

APPENDIX

TABULATIONS OF PROVISIONS IN STATE ACCOUNTANCY LAWS

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

<u>Jurisdiction</u>	<u>Date of First Law</u>	<u>Date of First Law Restricting Non-CPA Titles</u>	<u>Grandfathered or Dying Class of Accountants (Titles)</u>	<u>Continuing Class of Licensed Accountants in Addition to CPAs (Titles)</u>
Alabama	1919	1973	PA	---
Alaska	1937	1949	PA	---
Arizona	1919	1933	PA	---
Arkansas	1915	1975	PA	---
California	1901	1945	PA	---
Colorado	1907	1937	RA	---
Connecticut	1907	1955	PA	---
Delaware	1913	---	---	---
District of Columbia	1923	1978	PA	---
Florida	1905	1927	PA	---
Georgia	1908	1943	PA	RPA
Guam	1967	1967	PA	---
Hawaii	1923	1955	PA	---
Idaho	1919	1976	PA	---
Illinois	1903	1927	PA	---
Indiana	1921	1969	PA	AP
Iowa	1915	1929	PA	AP
Kansas	1915	1981	LMPA	---
Kentucky	1916	1946	PA*	---
Louisiana	1908	1924	PA	---
Maine	1913	1967	PA	PA
Maryland	1900	1924	PA	---
Massachusetts	1909	1963	PA	---
Michigan	1905	1925	---	---
Minnesota	1909	1979	LPA*	---
Mississippi	1920	1930	PA	---
Missouri	1909	1943	PA	---
Montana	1909	1969	---	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)
Nebraska	1909	1957	PA	---
Nevada	1913	1960	PA	---
New Hampshire	1921	1971	PA	AP
New Jersey	1904	1977	PA*	RMA, PSA
New Mexico	1921	1947	PA	RPA
New York	1896	1959	PA*	---
North Carolina	1913	1925	PA	---
North Dakota	1913	1975	LPA	---
Ohio	1908	1959	PA	PA
Oklahoma	1917	1968	PA	PA
Oregon	1913	1951	PA	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	PA
Texas	1915	1945	PA*	---
Utah	1907	1959	---	---
Vermont	1912	1953	RPA	RPA
Virginia	1910	1928	PA	---
Virgin Islands	1942	1957	PA	---
Washington	1903	1949	---	---
West Virginia	1911	1959	PA	---
Wisconsin	1913	1935	PA	---
Wyoming	1911	---	---	---

PA — Public Accountant
 RA — Registered Accountant
 RPA — Registered Public Accountant
 LPA — Licensed Public Accountant
 AP — Accounting Practitioner
 RMA — Registered Municipal Accountant
 PSA — Public School Accountant
 LMPA — Licensed Municipal Public Accountant

**The initials "PA" are not permitted in Kentucky, Minnesota, New Jersey, New York, and Texas. "Public Accountants" must use the full title.*

SUNSET LAWS AFFECTING STATE BOARDS OF ACCOUNTANCY

Jurisdiction	Year of Enactment	Scheduled Date of Termination	Frequency of Review	Status
Alabama	1979	10/ 1/85	4 yrs.	Second review completed, Board extended to 10/1/85
Alaska	1977	6/30/88	4 yrs.	Second review completed, Board extended to 6/30/88
Arizona	1978	7/ 1/90	6 yrs.	First review completed, Board extended to 7/1/90
Arkansas	1977	----	----	First review completed, the Arkansas Sunset Law was amended to delete further Board of Accountancy reviews
California	NA	----	----	----
Colorado	1976	7/ 1/87	6 yrs.	First review completed, Board extended to 7/1/87
Connecticut	1977	7/ 1/88	5 yrs.	----
Delaware	1980	7/ 1/85	4 yrs.	----
District of Columbia	NA	----	----	----
Florida	1976	10/ 1/85	6 yrs.	First review completed, Board extended to 10/1/85
Georgia	1977	7/ 1/88	6 yrs.	First review completed, Board extended to 7/1/88
Guam	NA	----	----	----
Hawaii	1977	12/31/89	6 yrs.	First review completed, Board extended to 12/31/89
Idaho	NA	----	----	----
Illinois	1979	12/31/93	10 yrs.	First review completed, Board extended to 12/31/93
Indiana	1978	----	----	Review completed, Board continued. The Indiana Sunset Law provided for only one review cycle
Iowa	NA	----	----	----
Kansas	1977	----	----	Review completed, Board continued. The Kansas Sunset Law was amended to delete further Board of Accountancy reviews
Kentucky	NA	----	----	----
Louisiana	1976	7/ 1/89	5 yrs.	Second review completed, Board extended to 7/1/89
Maine	1977	6/30/86	10 yrs.	----
Maryland	1978	7/1/94	10 yrs.	1984 review completed
Massachusetts	NA	----	----	----
Michigan	1980	----	----	Particulars in developmental stage
Minnesota	1979	----	----	The Sunset provision of the Minnesota Accountancy Law was repealed in 1981
Mississippi	1979	12/31/91	----	First review completed, Board extended to 12/31/91
Missouri	NA	----	----	----
Montana	1977	----	----	First review completed. Law amended to require a review upon request by the Governor

Jurisdiction	Year of Enactment	Scheduled Date of Termination	Frequency of Review	Status
Nebraska	1977	----	----	Review completed, Board re-established
Nevada	NA	----	----	----
New Hampshire	1977	7/ 1/87	6 yrs.	First review completed, Board extended to 7/1/87
New Jersey	NA	----	----	----
New Mexico	1978	7/ 1/88	6 yrs.	Second review completed, Board extended to 7/1/88
New York	NA	----	----	----
North Carolina	1977	----	----	Review completed, Board continued. The North Carolina Sunset Commission was abolished in 1981
North Dakota	NA	----	----	----
Ohio	NA	----	----	----
Oklahoma	1977	7/ 1/86	6 yrs.	First review completed, Board extended to 7/1/86
Oregon	1977	7/ 1/90	8 yrs.	First review completed, Board extended to 7/1/90
Pennsylvania	1981	----	10 yrs.	Review completed, Board continued. (Amended law enacted 4/1/84)
Puerto Rico	NA	----	----	----
Rhode Island	1977	----	----	Termination repealed—1984
South Carolina	1978	6/30/86	5 yrs.	First review completed, Board extended to 6/30/86
South Dakota	1977	6/30/86	10 yrs.	----
Tennessee	1977	6/30/86	6 yrs.	First review completed, Board extended to 6/30/86
Texas	1977	9/ 1/91	12 yrs.	First review completed, Board extended to 9/1/91
Utah	1977	7/ 1/87	6 yrs.	First review completed, Board extended to 7/1/87
Vermont	1978	7/1/94	6 yrs.	First review completed, Board extended to 7/1/94
Virginia	NA	----	----	----
Virgin Islands	NA	----	----	----
Washington	1982	6/30/86	----	----
West Virginia	NA	----	----	----
Wisconsin	NA	----	----	----
Wyoming	NA	----	----	----

COMPOSITION OF STATE BOARDS OF ACCOUNTANCY

Jurisdiction	CPAs	PAs	Non-Licensees	Total
Alabama	5	2	--	7
Alaska	5	--	2	7
Arizona	5	1	1	7
Arkansas	4	1	2	7
California	6	2	4	12
Colorado	4	--	1	5
Connecticut	3	1	2	6
Delaware	4	--	1	5
District of Columbia	3	1	1	5
Florida	7	--	2	9
Georgia	5	1	1	7
Guam	4	--	--	4
Hawaii	5	2	2	9
Idaho	5	--	--	5
Illinois	5/4(a)	--	0/1(a)	5
Indiana	3	2	1	6
Iowa	5	--	2	7
Kansas	5	1(b)	1	7
Kentucky	6	--	1	7
Louisiana	7	--	--	7
Maine	3	3	1	7
Maryland	4	--	3	7
Massachusetts	3	1	1	5
Michigan	6	--	3	9
Minnesota	5	2	2	9
Mississippi	7	--	--	7
Missouri	5	--	1	6
Montana	3	1	1	5
Nebraska	6	--	2	8
Nevada	6	1	--	7
New Hampshire	3	1	1	5
New Jersey	5	2	4(c)	11
New Mexico	3	2	1	6
New York	17	3	4	24
North Carolina	5	--	2	7

Jurisdiction	CPAs	PAs	Non-Licensees	Total
North Dakota	4	1	--	5
Ohio	4	2	1	7
Oklahoma	5	--	1	6
Oregon	5	1	1	7
Pennsylvania	8	2	5(d)	15
Puerto Rico	5	--	--	5
Rhode Island	3	1	1	5
South Carolina	5	2	2	9
South Dakota	4/0(e)	0/4(e)	2	6
Tennessee	6	3	2	11
Texas	9	--	3	12
Utah	4	--	1	5
Vermont	2	2	1	5
Virginia	5	--	2	7
Virgin Islands	3	--	--	3
Washington	4	--	1	5
West Virginia	3	3	--	6
Wisconsin	5	--	2	7
Wyoming	4	--	1	5
U.S. TOTAL	265-260	47-51	76-77	388

- a) *Board of Examiners (CPA)—a total of five (5) members including either five (5) CPAs or four (4) CPAs and one (1) attorney serve.*
- b) *Licensed Municipal Public Accountant, who may be a CPA.*
- c) *Includes one (1) State Executive Department Member who may be a CPA.*
- d) *Includes Commissioner, Bureau of Professional and Occupational Affairs; Director, Bureau of Consumer Protection, Office of Attorney General or his designee; and three (3) persons representing the public at large.*
- e) *A total of four (4) permit holders are eligible. Any combination of the two (2) categories is permissible (CPA or PA).*

**CPA CERTIFICATE AND PERMIT TO PRACTICE
GENERAL QUALIFICATIONS, EDUCATION AND EXPERIENCE REQUIREMENTS**

Jurisdiction	General Qualifications			Education & Experience		
	Age	Citizenship or Intent to Become a Citizen	Residency(R), Employment(E), or Office(O) in State Required	College Education Years, Baccalaureate Degree(D) or Graduate Study(G)	Public Accounting Experience Required (Years)	Acceptable Nonpublic Accounting Experience (Years)
Alabama	19	Yes	R, E or O	D	2	---
Alaska	19	No	R	2 4 4	2 3 2	Yes(a)
Arizona	18	No	R	D G	2 1	2 1
Arkansas	21(b)	No	R, E or O	D(c) G	2 1	2 1
California	18(d)	No	R or O (waiver of exam applicants only)	2(e) D(c)	3 2 or 2½	3 3,3½ or 4(g)
Colorado	---	No	No	D G	1 0	1 0
Connecticut	18	No	R or O	D G	3 2	3 2
Delaware	18	No	R or E 12 months	2 D G	4 2 1	4 2 1
District of Columbia	18	No	R or E 6 months	D(c)	2	2
Florida	---	No	No	D(h) G	0 0	0 0
Georgia	18	No	No	D(c)	2	5
Guam	21	Yes	R 3 months, E or O	D G	2 1	2 1
Hawaii	18	No	No	G(i)	1,500 chargeable hours in the performance of audits or 2 years	0
Idaho	18	No	R (is, has been, or plans to immediately become a resident)	D	1	2
Illinois	18	No	No	4	1(j)	1(j)
Indiana	18	No	R (60 days actual residency or 6 months legal residency)	D G	3 3	3 to 6 3 to 6

Jurisdiction	General Qualifications			Education & Experience		
	Age	Citizenship or Intent to Become a Citizen	Residency(R), Employment(E), or Office(O) in State Required	College Education Years, Baccalaureate Degree(D) or Graduate Study(G)	Public Accounting Experience Required (Years)	Acceptable Nonpublic Accounting Experience (Years)
Iowa	---	No	R, E or O	0 D G	3 2 1	No
Kansas	---	No	R, E or O(k)	D(l) G(l)	2 6 months to 1 year	No
Kentucky	18	No	R, E or O (at the time of admission to the examination)	D G	2 1	2 to 4 1 to 4
Louisiana	18	No	R(m) 1 year	D G	2 1	Yes Yes
Maine	18	No	R, E or O	D G	2 1	No No
Maryland	18	Yes	R (on date of application)	D	0	0
Massachusetts	18	No	R	D G	3 2	6 to 9 4 to 6
Michigan	18	No	R, E or O (at the time of filing the examination application)	D	2	2
Minnesota	18	No	R, E or O (otherwise must prove certificate need)	0 2 D G	6 5 2 or 3 1	0
Mississippi	---	---	R	D G	1 or 2 1 or 2	2 or 3 1 or 2
Missouri	21	No	R, E or O	D	2 or 1 and	4
Montana	---	No	No	D	1 or 2	1 or 2
Nebraska	---	No	R, E or O	D	2	3 or 3½
Nevada	---	No	R, E or O	D(c)	2	Yes
New Hampshire	21	No	R, E or O (at the time of filing the application)	4 G	2 1	2 1

Jurisdiction	General Qualifications			Education & Experience		
	Age	Citizenship or Intent to Become a Citizen	Residency(R), Employment(E), or Office(O) in State Required	College Education Years, Baccalaureate Degree(D) or Graduate Study(G)	Public Accounting Experience Required (Years)	Acceptable Nonpublic Accounting Experience (Years)
New Jersey	18	No	R or O	D	2 or 4	4
New Mexico	18	No	R or O	D	3(n)	No
New York	21	No	No	0 D G	15 2 1	No 2 1
North Carolina	18	Yes	R, 4 months (at the time of filing the application)	2(c) D G	4 2 1	5(f) 5 4
North Dakota	18	No	R	0 D(o)	4(p) 0	4 0
Ohio	18	No	R (may be waived), E or O	D(c) G	2 1	4 2
Oklahoma	21	No	R, 1 year	0 D	3 0	3 0
Oregon	---	No	No	0 D G	2 2 1	2 2 1
Pennsylvania	18	No	R	D G	2 1	2 1
Puerto Rico	21	Yes	R, E or O	0 D	6 0 to 4	12 8
Rhode Island	---	No	R or E	D G	2 1	--- ---
South Carolina	18	No	R	D	2	2
South Dakota	---	No	No	D	2	No
Tennessee	---	No	R, E or O	D(c) G	2 1	3 2
Texas	18	Yes(q)	No	2 D G	6 2 1	6 2 1
Utah(r)	21	Yes	R, E or O	D G	2 1	No

Jurisdiction	General Qualifications			Education & Experience		
	Age	Citizenship or Intent to Become a Citizen	Residency(R), Employment(E), or Office(O) in State Required	College Education Years, Baccalaureate Degree(D) or Graduate Study(G)	Public Accounting Experience Required (Years)	Acceptable Nonpublic Accounting Experience (Years)
Vermont	18	No	E or O	1(s)	2	Yes
Virginia	--	No	No	D(c) G	2 1	3 or 4 2 or 3
Virgin Islands	21	Yes	R, E or O	0 D	6 2 to 3	No 2 to 3
Washington	--	No	No	D(c)	1	Yes
West Virginia	18	Yes	R or O	D	0	0
Wisconsin	18	No	R, or intent to practice in Wisconsin	D	1½ to 3	Yes
Wyoming	19	No	R, E or O	D(c)	2	No

- (a) Based on point system where different types of experience carry different point values. Must accumulate 4 to 8 experience points depending on education.
- (b) No minimum age to sit for examination, but must be over 21 to be issued a permit to practice.
- (c) A special examination may be taken in lieu of the education requirement.
- (d) No minimum age to sit for examination, but must be over 18 to be issued a certificate.
- (e) A 2-year course of study at an approved college or university and 4 years of study in accounting.
- (f) Non-public accounting experience may substitute for only two (2) of the years of public accounting experience required.
- (g) Equivalent experience may be longer than 4 calendar years.
- (h) A baccalaureate degree plus forty-five (45) quarter hours or thirty (30) semester hours in excess thereof is required.
- (i) Thirty (30) months of full-time professional experience in a public accounting practice and eighteen (18) semester hours of upper division or graduate level accounting and auditing subjects within the total educational program may serve as an alternative.
- (j) One (1) year of public or non-public experience is required.
- (k) Required for taking the initial or complete re-exam (excluding partial retest) and for certificates by reciprocity.
- (l) Including specified courses as defined by the Board.
- (m) No residency required for a reciprocal certificate.
- (n) Only one year of experience in New Mexico is required of holders of a baccalaureate degree majoring in accounting.
- (o) Graduate of an accredited college or university with an emphasis in accounting.
- (p) In the case of a candidate who does not have a degree.
- (q) Or have lived in Texas 90 days preceding date of submission of initial examination application.
- (r) Those licensed to practice public accountancy by the state of Utah for a period of at least 20 years are excepted from passing the Uniform CPA Examination.
- (s) Must have high school diploma and 30 hours of accounting and related subjects, including 3 hours in auditing.

CPA EXAMINATION CONDITIONING REQUIREMENTS

Jurisdiction	Requirement as to Number of Parts that Must be Passed Initially	Minimum Grades Required In Failed Subjects	Remaining Parts Must Be Passed by	Special Conditions	Credit Given For Parts Passed In Other States (b)
Alabama	2(a)	Must skip one examination if under 50% average and no grade over 60%.	Next 4 Exams	Condition extended for 4 exams as each part is passed.	Yes
Alaska	2(a)		Next 10 Exams	Must sit for all failed subjects, at least once a year	Yes
Arizona	2(a)		Next 6 Exams	If no part is passed after 2 tries, must show additional study.	Yes
Arkansas	2(a)	50% (no minimum if 3 are passed)	Next 5 Exams	No minimum grade required in failed subjects if three (3) passed at one sitting.	Yes
California	2(a)		Next 6 Exams		Yes
Colorado	2(a)	45%	Next 5 Exams	Must sit for all failed subjects. Evidence of additional study required for each reexamination for candidates who have sat for 3 or more times without conditioning.	Yes
Connecticut	2(a)	50%	Next 6 Exams	If none is passed in 3 attempts, must show evidence of additional study.	Yes
Delaware	2(a)	50% (no minimum if 3 are passed)	Next 5 Exams	If all parts are not passed on next 5 exams after conditioned status is obtained, forfeits all credit and must reapply as a new candidate.	Yes
District of Columbia	2(a)	50% (no minimum if 3 are passed)	Next 5 Exams	If all parts are not passed on next 5 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate.	Yes
Florida	2(a)	50% (no minimum if 3 are passed)	Next 5 Exams		Yes
Georgia	2	Must skip the next scheduled exam or show evidence of additional study if a grade of less than 40% is received in any subject.	Next 5 Exams	Must sit for all failed subjects. If a grade less than 40% is received in any subject, must show evidence of additional study.	Yes
Guam	2	50%	Next 6 Exams	Must sit for all failed subjects.	Yes
Hawaii	2(a)	50% (no minimum if 3 are passed)	Next 6 Exams	Must sit for all failed subjects.	Yes
Idaho	2(a)	50% average (no minimum if 3 are passed)	Next 6 Exams	Must sit for all failed subjects	Yes
Illinois	2(a)	50%	Next 6 Exams	A condition candidate is permitted to write off his condition at any 3 of the 6 semiannual exams next succeeding the exam at which he attained condition status. Condition candidates must sit for all failed subjects.	Yes

Jurisdiction	Requirement as to Number of Parts that Must be Passed Initially	Minimum Grades Required in Failed Subjects	Remaining Parts Must Be Passed by	Special Conditions	Credit Given For Parts Passed In Other States (b)
Indiana	2	50%	Next 6 Exams	A conditioned candidate may sit for re-exam at any of the 6 semiannual exams next succeeding the exam at which he qualified as a conditioned candidate and must sit for all parts failed.	Yes
Iowa	2(a)	50% (no minimum if 3 are passed)	Next 5 Exams	On re-exam, must get 50% in failed subject in order to get credit for subjects passed. Conditioned candidates must sit for all failed subjects.	Yes
Kansas	2	50%	Next 6 Exams	May sit as often as desired if having to take all subjects over, so long as residency requirement met. If credit received for 2 subjects, on re-exam, may sit for any 4 of next 6 exams offered, but must receive 50% in subject not passed. Residency is not required for partial reexamination.	Yes
Kentucky	2(a)	50% (no minimum if 3 are passed)	Next 6 Exams	Must sit for all remaining subjects.	Yes
Louisiana	2(a)	50%	Next 4 Exams	Must sit for all parts for which conditional credit has not been granted.	Yes, upon Board satisfaction
Maine	2(a)		Next 6 Exams		Yes, if within 6 exams
Maryland	2(a)	50% average (no minimum if 3 are passed)	Next 5 Exams		Yes
Massachusetts	2(a)	50% average	Next 6 Exams	Must sit for all remaining subjects each time appearing for reexamination and verify attained conditional credit as per the Massachusetts rules and regulations.	Yes, but must not have been Mass. resident at time of exam
Michigan	2(a)	50%	Next 6 Exams	Must sit for all parts for which conditional credit has not been granted.	Yes
Minnesota	2	50%	Next 5 Exams	If all parts are failed and a grade of less than 50% is received, must skip one exam and show evidence of further study. If 3 parts are passed, grade in failed part is immaterial.	Yes
Mississippi	2(a)	45%	Next 4 Years	Must sit for all remaining subjects each time he or she appears for reexamination.	Yes

Jurisdiction	Requirement as to Number of Parts that Must be Passed Initially	Minimum Grades Required in Failed Subjects	Remaining Parts Must Be Passed by	Special Conditions	Credit Given For Parts Passed In Other States (b)
Missouri	2(a)	50%	Next 6 Exams		Yes
Montana	2(a)	50% (no minimum if 3 are passed)	Next 5 Exams	Must sit for all parts for which conditional credit has not been granted.	Yes
Nebraska	2(a)	50%	Next 5 Exams	Must sit for all failed subjects.	Yes
Nevada	2(a)	35% (no minimum if 3 are passed)	Next 6 Exams	Must sit for all parts for which conditional credit has not been granted.	Yes
New Hampshire	2(a)	50% (no minimum if 3 are passed)	Next 5 Years		Yes
New Jersey	2(a)	50% average (no minimum if 3 are passed)	Next 6 Exams	Must sit for all parts for which conditional credit has not been granted.	Yes
New Mexico	2		Next 3 Years		Yes
New York	2(a)		Next 6 Exams		Yes
North Carolina	2(a)		Next 5 Exams		Yes
North Dakota	2(a)		Next 5 Exams		Yes
Ohio	1		Next 16 Exams	Must take all parts previously failed. If all 4 are failed, must show further study.	Yes
Oklahoma	2(a)	40% to retake at next succeeding exam	Next 6 Exams	Must sit for all failed subjects once out of 3 consecutive exams.	Yes
Oregon	2(a)	50%	Next 6 Exams	Must sit for all parts for which conditional credit has not been granted.	Yes
Pennsylvania	1	20%	No time limit	Must sit for all failed subjects.	Yes
Puerto Rico	2(a)		No time limit	Must sit for all failed subjects. Credit is given for future sittings on accounting practice.	Yes
Rhode Island	2(a)		No time limit	Must sit for all failed subjects.	Yes

Jurisdiction	Requirement as to Number of Parts that Must be Passed Initially	Minimum Grades Required in Failed Subjects	Remaining Parts Must Be Passed by	Special Conditions	Credit Given For Parts Passed in Other States (b)
South Carolina	2(a)	40% average (no minimum, if 3 are passed)	Next 3 Exams	If 3 exams are passed, 2 additional exams are allowed for 4th subject. If none is passed after 2 exams and average is under 40%, must wait 3 years.	Yes
South Dakota	2(a)	50% in all unpassed parts	Next 7 Exams		Yes
Tennessee	2(a)	50% (no minimum, if 3 are passed)	Next 6 Exams	Must sit for all failed subjects each time. If less than 50% average and all subjects failed, must sit out next scheduled exam.	Yes(c)
Texas	2(a)		Unlimited, if conditioned prior to September 1, 1979; otherwise next 10 Exams	Only if the credit is current, active and valid in other jurisdictions	Yes
Utah	2(a)	50%	Next 6 Exams		Yes
Vermont	2(a)	50% average in all required subjects	Next 6 Exams	Must sit for all failed subjects each time and receive an average grade of 50% each time. Unless only one (1) part remains to be passed, two (2) parts must be passed at any one sitting to qualify for conditional credit.	Yes
Virginia	2(a)	50% unless 3 parts are passed at one sitting	Next 5 Exams	To add conditional credits a candidate must sit for all parts for which he does not already have a valid credit.	Yes
Virgin Islands	2		No time limit		Yes
Washington	2(a)	50% unless 3 parts are passed at one sitting	Next 6 Exams	May extend credit for passed subjects during immediate 3 years.	Yes
West Virginia	1		Next 6 Exams		Yes
Wisconsin	2	50%. No minimum grade if 3 parts are passed initially	Next 4 Exams	Credit is allowed for 2 of next 4 exams. If a complete exam is failed, one exam must intervene, if one or more grades are below 50%.	Yes
Wyoming	2(a)		Next 6 Exams		Yes

NOTES:

(a) 2 parts or accounting practice alone.

(b) It is generally stipulated that credit will be granted for part(s) of the examination taken in another jurisdiction only when such part(s) would have qualified for credit had they been taken within the state.

(c) Pending passage

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

Jurisdiction	Title	Age	Education	Experience	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 in accounting in industry, government, or college teaching	Auditing and accounting practice sections of the CPA examination
Indiana	Accounting Practitioner	18	High school or business college graduate	3 years of public accounting experience; or 3 to 6 years acceptable experience in college teaching government, or industry. A master's degree in accounting or business administration may be substituted for 1 year of experience	Accounting practice parts of the Uniform CPA Examination, or Theory part of Uniform CPA Examination for candidates who hold a baccalaureate degree with a concentration in accounting
Iowa	Accounting Practitioner	--	Baccalaureate degree with major in accounting or meets experience requirement	2 years of public accounting experience or equivalent	Theory and accounting practice parts of the Uniform CPA Examination
Kansas	Licensed Municipal Public Accountant*	--	--	--	--
Maine	Public Accountant	18	Baccalaureate degree	2 years of public accounting experience or equivalent. A master's degree may be substituted for 1 year of experience	Accounting practice part of Uniform CPA Examination and the theory, law and auditing parts of the NSPA Examination
Montana	Licensed Public Accountant	--	Baccalaureate degree in accounting or degree other than accounting with supplemental courses to achieve equivalency	1 year of experience with 500 hours of attest oriented experience or two (2) years of acceptable private, government, or public experience	Accounting practice part of Uniform CPA Examination and Theory or auditing part of Uniform CPA Examination, or hold a valid U.S. Treasury card
New Hampshire	Accounting Practitioner	18	2 years of college or equivalent	None	Accounting practice and auditing parts of the Uniform CPA Examination
New Mexico	Registered Public Accountant	18	High school graduate or equivalent	3 years of public accounting experience. A baccalaureate degree in accounting may be substituted for 2 years of experience	Shall adhere to the standards established by the NSPA
Ohio	Public Accountant	18	Baccalaureate degree with concentration in accounting or passing equivalency examination	2 years of public accounting experience or the equivalent. A master's degree in accounting or business administration may be substituted for 1 year of experience	Accounting practice and auditing parts of the Uniform CPA Examination or practice, taxation, and auditing sections of the NSPA examination

Jurisdiction	Title	Age	Education	Experience	Examination
Oklahoma	Public Accountant	21	High school graduate or equivalent	3 years of public accounting experience or the equivalent; or a 4-year college degree with 30 semester hours of accounting courses, including auditing and 18 semester hours of related subjects	Accounting practice and auditing parts of Uniform CPA Examination
Oregon	Public Accountant	--	Baccalaureate degree with at least 20 semester hours in accounting and at least 10 semester hours in commercial law, economics and finance, or High school graduate with at least 2 years of public accounting experience	1 year public accounting including auditing, or the equivalent with baccalaureate degree. 2 years of public accounting experience with a high school degree	Accounting practice and auditing parts of the Uniform CPA Examination; ethics exam
South Carolina	Accounting Practitioner	21	Baccalaureate degree with a major in accounting or No requirement for candidates who choose to take the examination	None	2 parts (namely accounting theory and practice) of the Uniform CPA Examination. or Meet the education requirement
Tennessee	Public Accountant	--	A 2-year college degree with a course of study in accounting or the equivalent of such degree and course of study (auditing is mandatory)	1 year of experience satisfactory to the Board	NSPA examination
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	2 years of public accounting experience or the equivalent	Auditing part of the Uniform CPA Examination plus the NSPA examination

*Only those LMPAs licensed on 7/1/81 may continue to receive permits to practice.

**JURISDICTIONS ISSUING
CPA CERTIFICATES
PRIOR EXPERIENCE UNNECESSARY**

- | | |
|-----------------------------|-----------------------|
| 1. Arkansas (a) | 13. Missouri (a) |
| 2. Colorado (b) | 14. Montana (a) |
| 3. Connecticut (e) | 15. Nebraska (a) |
| 4. District of Columbia (a) | 16. New Mexico (a) |
| 5. Florida (f) | 17. North Dakota (d) |
| 6. Illinois (a) | 18. Oklahoma (d) |
| 7. Iowa (a) | 19. Puerto Rico (d) |
| 8. Kansas (a) | 20. South Dakota (a) |
| 9. Louisiana (a) | 21. Utah (a) |
| 10. Maryland (c) | 22. Washington (a) |
| 11. Minnesota (a) | 23. West Virginia (c) |
| 12. Mississippi (a) | 24. Wyoming (a) |

- (a) *Experience is required for the permit or license to practice, but not for the certificate (two-tier).*
- (b) *Experience is not required of candidates with a baccalaureate degree with a concentration in accounting and an additional 30 semester hours study with a concentration in accounting.*
- (c) *Experience is not required for the CPA certificate or a permit to practice.*
- (d) *Experience is not required of candidates with a baccalaureate degree with an accounting concentration.*
- (e) *Experience must be established for a certificate for all candidates except May 1982, November 1982, and May 1983 examination conditioned exceptions.*
- (f) *Experience is required for candidates with only baccalaureate degrees who applied for examination before the 150 hour education standard went into effect on August 2, 1983.*

**JURISDICTIONS REQUIRING
A SPECIAL EXAMINATION OR COURSE
IN PROFESSIONAL ETHICS**

- | | |
|---------------------|------------------------|
| 1. Alabama * | 17. Nebraska (a) |
| 2. Alaska * | 18. Nevada * |
| 3. Arizona (a) * | 19. New Mexico * |
| 4. California (a) * | 20. North Dakota |
| 5. Colorado (a) * | 21. Ohio * |
| 6. Delaware * | 22. Oregon (a) * |
| 7. Hawaii * | 23. Rhode Island * |
| 8. Idaho * | 24. South Carolina (a) |
| 9. Indiana * | 25. South Dakota (b) * |
| 10. Iowa * | 26. Tennessee * |
| 11. Kansas (a) * | 27. Texas (a) |
| 12. Kentucky | 28. Utah ** |
| 13. Maryland * | 29. Virginia * |
| 14. Minnesota | 30. Washington ** |
| 15. Missouri * | 31. Wisconsin |
| 16. Montana (a) * | 32. Wyoming * |

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

(b) Required for permit to practice only; not CPA certificate.

** Jurisdictions requiring completion of the AICPA CPE course "Professional Ethics for CPAs."*

*** Accepts AICPA course or the course developed by the jurisdiction itself.*

STATE BOARD FEES

Jurisdiction	Initial Exam	Re-Exam (all parts)	Reciprocal	Temporary Practice Permit	License (Indiv.) Annual(A)/ Biennia(B)/Triennia(T)
Alabama	\$ 75	\$ 100(a)	\$ 50	\$ 25	\$ 25A
Alaska	50	50	---	---	60B
Arizona	100	100	50	---	100B
Arkansas	100	100	50	---	30A
California	75	75	50	---	40B
Colorado	84	84	78	---	50B
Connecticut	100	100	150	---	150A(b)
Delaware	100	75	100	100	---
District of Columbia	120	120	80	---	40B
Florida	125	100	150	10(c)	30B
Georgia	125	115	120	50	50B
Guam	35	80	25	---	25A
Hawaii	100	100	120	150	120B
Idaho	100	100	50	---	65A
Illinois	125	85	125	---	40B
Indiana	125	125	75	40	50B
Iowa	90	75	60	---	90B
Kansas	100	80	100	---	70B
Kentucky	100	100	25	50	50A
Louisiana	75	65	50(d)	---	50A
Maine	80	80	100	---	25A
Maryland	70	70	50	---	80B
Massachusetts	115	115	100	15	80B
Michigan	100	80	35	15	25A(e)
Minnesota	100	100	75	---	20A
Mississippi	92	72	100	---	25A
Missouri	100	100	100	---	36A
Montana	100	100	70	---	95A
Nebraska	90	85	90	---	50A
Nevada	75	75	175	150(f)	120A

State	Initial Exam	Re-Exam (all parts)	Reciprocal	Temporary Practice Permit	License (Indiv.) Annual(A)/ Biennia(B)/Triennia(T)
New Hampshire	\$ 125	\$ 100	\$ 100	\$ ---	\$ 50B
New Jersey	100	75	100	---	40B
New Mexico	60	60	50	---	50A
New York	125	65	75	---	120T
North Carolina	125	125	75	50	35A
North Dakota	100	100	100	---	40A
Ohio	100	100	100	---	90T
Oklahoma	100	100	100	---	25A
Oregon	75	75	100	---	80B
Pennsylvania	80	80	50	---	30B
Puerto Rico	50	25	50	---	10A
Rhode Island	100	100	100	---	25A
South Carolina	100	100	50	---	60A
South Dakota	165	100	---	---	50A
Tennessee	125	100	35	25	35A
Texas	100	100	75	10	20A
Utah	75	60/50	50	---	40B
Vermont	100	100	100	---	10B
Virginia	85	75	85	---	30B
Virgin Islands	100	50	25	---	15A
Washington	75	75	40	---	80B
West Virginia	40	20	60	10	10A
Wisconsin	50	50	50	---	35B
Wyoming	125	150	35	---	70A

- (a) Includes \$25.00 reexamination registration fee.
- (b) Indicates renewal; \$25.00 initial license.
- (c) Per person working in state to a maximum of \$200.
- (d) Reciprocal certificate \$25.00, reciprocal certificate and license to practice \$50.00.
- (e) Includes \$10.00 registration fee.
- (f) Plus \$25.00 per person working in Nevada.

**STATE CONTINUING PROFESSIONAL EDUCATION
Rules and Regulations**

Jurisdiction	Law	Board Regulations	Reporting Form	Coverage
Alabama	x	x	x	All CPAs holding annual permits or certificates who are engaged in the practice of public accounting
Alaska	x	x	x	Persons licensed to practice as CPAs (holders of an active permit to practice)
Arizona	x	x	x	All registrants in public practice; others must complete 20 hours per registration period (may be deferred until entry into public practice)
Arkansas	x	x	x	All holders of a permit to practice
California	x	x	x	Resident licensees in practice
Colorado	x	x	x	Resident licensees in practice
Connecticut	x	x	x	All licensees holding or applying for an annual registration card
Delaware	---	---	---	---
District of Columbia	x	Not yet	Not yet	All CPAs licensed to practice in D.C.
Florida	x	x	x	All holders of active permits
Georgia	x	x	x	All holders of permits to practice
Guam	---	---	---	---
Hawaii	x	x	x	All holders of a permit to practice

Hours	Reciprocity	Comments	Jurisdiction
40 hours per year	Must meet requirement 1 year after September 30 following date of certification in Alabama		Alabama
60 in 2 years preceding biennial renewal	Refer to text summary		Alaska
80 hours in 2 years preceding biennial renewal. May carry over up to 40 hours to next registration period	40 hours during the 1-year period immediately preceding initial registration in Arizona	CPA firms must register as sponsors if they do provide, and wish to receive credit for, CPE programs	Arizona
40 hours per year or 120 hours in 3 years preceding renewal	Must complete proportionate amount of year's CPE requirement from date of application for the permit to the next succeeding June 30		Arkansas
80 hours every 2 years	40 hours within 12 months prior to filing application and practicing	CPA firms may qualify all programs in advance	California
80 hours in 2-year period preceding biennial renewal, no less than 20 hours in 1 year	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	Regulations include, with some changes, the "Statement on Standards for Formal Group and Formal Self-Study Programs"	Colorado
120 hours in 3 years preceding annual renewal, including at least 20 hours every year	Prior to application for reciprocity being granted, must have taken 10 hours per full quarter-year period remaining in the current registration year	Regulations include, in substance, the Development and Presentation Standards from the "Statement on Standards for Formal Group and Formal Self-Study Programs"	Connecticut
---	---	---	Delaware
(not yet available)	(not yet available)		District of Columbia
64 hours of continuing education, of which 16 must be in accounting and auditing-related topics, 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 June 30th following date of issuance		Florida
60 hours in 2 years immediately preceding the renewal date. May carry over up to 15 hours to next period		CPA firms' programs must be approved by the State Board in advance. So must self-study & correspondence programs	Georgia
---	---	---	Guam
80 hours in biennium. May carry over excess up to 40 hours. Also must make up deficiency within 6 months (16 hours must be in accounting or auditing) in succeeding biennium in addition to completing that biennium's 80-hour minimum	Must have had 40 hours in year prior to date of filing application for initial permit to practice	Program sponsor must issue written evidence of attendance to each attendee with continuing education hours and the Board's index number. All firms' and other organizations' programs (group and individual study) must be approved annually by the Board on a form prescribed by the Board.	Hawaii

Jurisdiction	Law	Board Regulations	Reporting Form	Coverage
Idaho		x	x	All licensees engaged in public practice
Illinois	x	x		
Indiana	x	x	x	All holders of a permit to practice
Iowa	x	x	x	All holders of a permit to practice
Kansas	x	x	x	All holders of permits to practice
Kentucky	x	x	x	All holders of permits to practice
Louisiana	x	x	x	All licensees (whether or not residents of Louisiana)
Maine	x	x	x	All holders of a permit to practice
Maryland	x	x	x	All Maryland CPA certificate holders engaged in public practice
Massachusetts		x	x	All licensees

Hours	Reciprocity	Comments	Jurisdiction
80 hours every 2 years, including at least 30 hours each year	Must meet the requirement prior to renewal and thereafter		Idaho
		Rules are currently being drafted for this new requirement	Illinois
80 hours every 2 years	10 hours per full calendar quarter from date of issuance of license to end of biennial period	Programs must be given by approved sponsors	Indiana
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	Iowa
40 hours each year within the biennial renewal period. May carry up to 20 hours to next year	Must agree to complete a proportionate number of hours from date of filing application for the permit to the following June 30, or complete the full 40 hours within the same fiscal year applying	Credit is granted for full 50-minute hours only	Kansas
20 hours per year	20 hours during the 12-month period prior to permit renewal	Must complete a pro rata number of hours by the end of the fiscal year in which the certificate was awarded	Kentucky
90 hours in 3-year period 1983-85, 120 hours every 3 years thereafter	Must comply with CPE requirements on a pro rata basis for compliance period	Licensees may elect a reporting period ending on other than December 31. 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 maintain records demonstrating compliance with these standards	Louisiana
12 hours per year. May carry over up to 3 hours to next year	Must comply with CPE requirements before a permit will be issued		Maine
40 hours per year. May carry over excess up to 2 years		Generally, all programs will be approved by the Board; where possible through an annual written agreement with the sponsor	Maryland
80 hours in 2-year period preceding biennial reregistration	Must comply with CPE requirement on pro rata basis when license next renewed		Massachusetts

Jurisdiction	Law	Board Regulations	Reporting Form	Coverage
Michigan	x	x	x	All licensees in public practice
Minnesota	x	x	x	All licensees engaged in the practice of public accounting in the state
Mississippi	x	x	x	All CPAs authorized to practice in Mississippi if engaged in public practice
Missouri	x	x	In 1985	Effective with the 3/1/88 licensing period, CPE will be required for renewal of the permit for all CPAs who have been certified three (3) years or more
Montana	x	x	x	CPAs engaged in the practice of public accounting unless granted a hardship exception by the Board
Nebraska	x	x	x	Everyone holding a permit to practice
Nevada	x	x	x	Licensees in public practice
New Hampshire	x	x	x	All licensees
New Jersey	---	---	---	---
New Mexico	x	x	x	Resident licensees in public practice
New York	---	---	---	---
North Carolina	x	x	x	All CPAs desiring to renew certificate who are "active" in the field of accounting
North Dakota	x	x	x	All licensees engaged in the practice of public accounting in the state

Hours	Reciprocity	Comments	Jurisdiction
40 hours per year. 20% of minimum hours must be in accounting and auditing subjects. May carry over excess hours to the next year	Must complete 8 hours in accounting or auditing subjects within 6 months of licensure unless meet CPE requirements when licensed; also must complete pro rata amount of CPE period's requirement	Board may offer a written examination in lieu of a program of CPE	Michigan
120 hours in 3-year period preceding relicensing	Must comply with 120 hour CPE requirement during the three (3) year period preceding relicensing		Minnesota
120 hours every 3 years; at least 20 hours during each 12-month period ending on 6/30	40 hours per year for each full year remaining in the 3-year compliance period during which the license was first issued		Mississippi
As of 3/1/88 Phase 1 - 80 hours - 20 hour minimum/year— Phase 2 - 120 hours - 20 hour minimum/year	Must comply on initial renewal at 20 hours preceding reporting year. 20 hours each reporting year on 2nd renewal	Reciprocity applicants and initial candidates are not required to comply for first time permits	Missouri
120 hours in 3 years of which 24 must be in accounting or auditing subjects	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		Montana
15 days in preceding 3 calendar years. 40% must be in principles and practices of accounting and auditing	15 days in 3 calendar years preceding first renewal of annual permit	Includes nonresidents (120 hours by Board policy). CPE firms may apply to the Board for designation as an approved sponsor for in-firm CPE programs	Nebraska
80 hours in each 2-year period; at least 20 hours each calendar year	20 hours within 6 months after filing application. (May receive credit for education completed in 6 months prior to filing)	CPA firms may qualify all programs in advance	Nevada
80 hours in 2-year period preceding license renewal. Excess hours may be carried forward to next succeeding biennial period only	Must comply with CPE requirement upon first renewal		New Hampshire
---	---	---	New Jersey
120 hours in each 3-year period preceding reregistration	Must complete pro rata amount to next renewal date		New Mexico
---	---	---	New York
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 reinstatement must complete 40 hours during 12 months prior to request for "active" status	North Carolina
120 hours (15 days) in the 3-year period preceding registration. A minimum of 24 credit hours, or 3 days, must be earned each year	Must meet requirements 3 years after initial registration		North Dakota

Jurisdiction	Law	Board Regulations	Reporting Form	Coverage
Ohio	x	x	x	All holders of permits to practice
Oklahoma	x	x	x	All holders of permits to practice
Oregon	x	x	x	All licensees engaged in the practice of public accounting in the state
Pennsylvania	x	x	x	All holders of licenses to practice
Puerto Rico	---	---	---	---
Rhode Island	x		x	All holders of permits to practice
South Carolina	x	x	x	All licensees who practice public accounting in South Carolina and are not yet 72
South Dakota	x	x	x	All permit holders in public practice
Tennessee	x	x	Not Available yet	All permit holders in public practice
Texas		x		All licensees

Hours	Reciprocity	Comments	Jurisdiction
120 hours every 3 years. May carry over excess up to 1/3 of the requirement for the next reporting period. Have 1 year to make up any deficiencies plus 1/3 of the next period's requirement	Must complete pro rata amount to next reporting date	Program sponsors may preregister all programs. Board may offer an examination in lieu of a program of CPE	Ohio
Not more than 24 hours per year		Course sponsors may enter into sponsor agreements with the Board	Oklahoma
80 hours in 2 years. May carry over excess hours for 2 years, but must have at least 60 hours in 2 years. PAs are required to meet the CPE requirement	Must complete pro rata amount to next reporting date.	No less than 24 hours of the required 80 hours shall be completed in each year	Oregon
80 hours in 2 years immediately preceding renewal, including at least 32 hours of accounting and auditing subjects and 16 hours of tax subjects. May not carry over excess credits	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 may qualify programs with the Board in advance	Pennsylvania
---	---	---	Puerto Rico
120 hours (15 days) in 3-year period preceding annual registration	Must complete pro rata amount to next reporting date		Rhode Island
60 hours in 2-year period preceding January 1 of each even-numbered year. At least 12 hours must be in accounting and/or auditing subjects	Must complete pro rata amount to next reporting date		South Carolina
120 hours in 3-year period preceding annual licensing	Must complete 20 hours within 1 year from the June 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, 24 hours of accounting or auditing in the 3 year renewal cycle		South Dakota
120 hours in any 3-year period preceding license renewal; 40 hours per year			Tennessee
20 hours for 1985 license year; 40 thereafter		Beginning in 1983, reporting of hours is mandatory even when the number of hours is zero (0). For 1985 renewals, and thereafter, mandatory reporting is required for all licensees. Those in public practice must comply with attendance and reporting provisions	Texas

Jurisdiction	Law	Board Regulations	Reporting Form	Coverage
Utah		x	x	All holders of a license to practice
Vermont	x	x		All holders of permits to practice
Virginia	---	---	---	---
Virgin Islands	---		---	---
Washington	x	x	x	All licensees in public practice
West Virginia	---	---	---	---
Wisconsin	---	---	---	---
Wyoming	x	x	x	All holders of live permits to practice

Hours	Reciprocity	Comments	Jurisdiction
80 hours in 2-year renewal period, no less than 20 hours each year. Under certain conditions, may apply for reduced hours after age 65. On application, may carry forward up to 40 hours to a following 2-year period, and 20 hours to the next succeeding period	Must have completed 40 hours in the 12 months prior to application	Effective for new licensees, the 9/1 following initial license date	Utah
80 hours in 2-year period preceding biennial reregistration			Vermont
---	---	---	Virginia
---	---	---	Virgin Islands
The CPA licensee practicing public accounting must evidence completion of eighty (80) hours of CPE over the immediately preceding two (2) year period. (Non-technical courses limited to 16 hours; a 16 hour minimum/year of reporting required in accounting and/or auditing related subjects for those involved in financial statements.)	Must meet requirements 2 years following the end of the calendar year in which the individual's first permit to practice is issued		Washington
---	---	---	West Virginia
---	---	---	Wisconsin
120 hours in 3-year period preceding annual licensing	120 hours in 3 years preceding first renewal of annual permit		Wyoming

STATE CONTINUING PROFESSIONAL EDUCATION (Rules and Regulations)
Qualifying Subjects, Programs and Reporting Accepted

Qualifying

Qualifying Programs

Jurisdiction	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	Accounting	Auditing	Taxes	Management services	Economics	Finance	Marketing	Law	
Alabama	•	•	•	•	•	•	•(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	•	•	•	•	•	•	•(5)			•	Maximum credit: instructor - 30 hours in 2-year period									
Arizona	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor 40 hours: articles and books 20 hours: practice reviews 10 hours for each biennial registration period	•	•	•	•	•	•	•	•	•
Arkansas	•	•	•	•	•	•	•				Lecturers and discussion leaders will not be allowed credit for repetition of same course material in same year									
California	•	•	•	•	•	•	•(1)			•	Maximum credit: instructor not to exceed 50% of renewal requirements or articles and books at 25%	•	•	•						
Colorado	•	•	•	•	•	•	•(1)	•		•	Maximum credit: formal self-study - generally 25%: instructor - 50% articles and books - 50%	•	•	•	•	•	•	•	•	•(3)
Connecticut	•	•	•	•	•	•	•(5)			•	Maximum credit: instructor 20 hours per year: articles and books generally 10 hours per year: noncredit college courses 10 hours per year	•	•	•	•	•	•	•	•	•(2)
Delaware																				
Dist. of Columbia											(Not yet available)									
Florida	•	•	•	•	•	•	•(1)				No credit after second instruction of same course	•	•	•	•	•	•	•	•	•(2)
Georgia	•	•	•	•	•	•	•(1)			•	Maximum credit articles and books - 25% of required hours	•	•	•	•	•	•	•	•	•(2)
Guam																				

Subjects

Reporting Requirements

Statistics	Mathematics	Computer science	Communications arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of industry	Administrative practice	Behavioral science	Specialized financial areas of business industry and profession	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 on completion of individual study programs	Reporting Date Requirement
												Formal programs of learning which contribute directly to the professional competence of a registrant in public practice											Annually on 10/1
												Any subject which contributes directly to the professional competence of a person licensed to practice as a CPA											12/31 of odd-numbered years
												Formal programs of learning which contribute directly to the professional competence of an individual registered to practice as a public accountant											Biennially during month of birth date.
												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											Annually on 7/1
												Formal programs of learning which contribute to one's professional competence											Biennially on birth date
												Also other areas if they contribute directly, at a professional level, to the professional competence of a licensee in public practice. Beginning with the 1984 application for a permit, at least 32 hours must be in these areas										Biennially prior to 5/31 of even-numbered years	
												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 professional competence											Annually on 7/31
												(Not yet available)											
												At least 25% of minimum must be in accounting-related and auditing-related subjects: also other formal programs of learning "which contribute directly to the professional competency of an individual following licensure to practice public accounting"											Must report by 7/15 prior to biennial license renewal. Hours claimed divided between: (a) accounting and auditing, and (b) other
												And such other subjects as deemed appropriate by the Board											Biennially on 12/31

Qualifying Programs

Qualifying

Jurisdiction	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	Accounting	Auditing	Taxes	Management services	Economics	Finance	Marketing	Law	
Hawaii	•	•	•	•	•	•		•	•		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)	•	•	•	•	•	•	•	•	•(2)
Idaho	•	•	•	•	•	•(5)	•(8)				Maximum credit: 40 hours in 2 years	•	•	•	•	•	•	•	•	•(2)
Illinois											Rules for this requirement are in the process of being developed									
Indiana	•	•	•	•	•	•					Maximum credit: instructor - 50% of minimum; self-study - 50%	•	•	•	•	•	•	•	•	•(2)
Iowa	•	•	•	•	•	•(5)	•		•		Maximum credit: instructor - 50% of total; books and articles - generally 25%	•	•	•	•	•	•	•	•	•(2)
Kansas	•	•	•	•	•	•			•		Maximum credit: instructor - 50% of total yearly requirement. No credit for instructor or participant preparation. Only self-study courses which provide evidence of satisfactory completion qualify. No CPE credit given for participation in committee meetings of any kind	•	•	•	•	•	•	•	•	•
Kentucky	•	•	•	•	•	•			•		Maximum credit: instructor - 50% of total yearly requirement. No credit for instructor or participant preparation. Only self-study courses which provide evidence of satisfactory completion qualify	•	•	•	•	•	•	•	•	•
Louisiana	•	•	•	•	•	•(5)	•		•		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	•	•	•	•	•	•	•	•	•(2)
Maine	•	•	•	•	•	•(1)			•		Maximum credit: instructor - 50% of total	•	•	•	•	•	•	•	•	•
Maryland	•	•	•	•	•	•			•		Maximum credit instructor - 20 hours, self-study - 20 hours									

Subjects

Reporting Requirements

Statistics	Mathematics	Computer science	Communications 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 and profession	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 on completion of individual study programs	Reporting Date Requirement	
•	•	•	•	•	•	•	•	•	•	•	•	Qualifying subjects include but are not limited to those shown	•(6)	•(7)	•	•	•	•	•	•	•	•	•	Report biennially on 11/30 of every odd-numbered year
•	•	•	•	•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	Annually by 1/30
																								Rules for this requirement are in the process of being developed
•									•	•	•	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)	•	•	•	•	•	•						Report by 2/15 of even-numbered years
•	•	•	•	•	•	•	•	•	•	•	•	Also other areas if they contribute to one's professional competence	•	•	•	•	•	•	•					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
•	•	•							•	•	•	Any formal program of learning which contributes directly to the professional competence of a CPA	•	•	•	•	•	•					•	Report biennially on 6/30 of the specific renewal year
•	•	•							•	•	•	Any formal program of learning which contributes directly to the professional competence of a CPA	•	•	•	•	•	•	•					Annually on or before 7/1 at the time permit is renewed
•	•	•							•	•	•	Also other areas that contribute to the licensee's professional competence	•	•	•	•	•	•						Report annually on 12/31 (or other fiscal year end selected by the licensee)
•	•	•							•	•	•	Any formal program of learning which contributes directly to the professional competence of a registrant in public practice	•	•	•	•	•	•						Report annually on 6/30
												Any formal program of learning which contributes directly to the professional competence of an individual after he has been enrolled to practice public accounting	•	•	•	•	•	•	•				•	Must also submit evidence to support fulfillment of requirements if program not previously approved by Board

Qualifying Programs

Qualifying

Jurisdiction	Qualifying Programs									Comments	Qualifying								
	AICPA & state society programs	Other organizations programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review		Articles & books	Accounting	Auditing	Taxes	Management services	Economics	Finance	Marketing	Law
Massachusetts	•	•	•	•	•	•	•(5)	•	•	•	Maximum credit: instructor - 50%; articles and books - generally 25%	•	•	•	•	•	•	•	•(2)
Michigan	•	•	•	•	•	•	•(1)	•	•	•	Maximum credit: self-study 50% of total. instructor - 50%, articles and books - 25%, committee meetings - 25%	•	•	•	•	•	•	•	•(2)
Minnesota	•	•	•	•	•	•	•(5)	•(8)	•	•	Maximum credit: instructor - 50%; articles & books - generally 25%	•	•	•	•	•	•	•	•(2)
Mississippi											Maximum credit: instructor - 50%; articles & books - 25%	•	•	•	•	•	•	•	•(2)
Missouri	•	•	•	•	•	•	•	•	•	•	Self-study - limited to 80% of the requirement. Instructor - limited to 50% of the requirement, articles & books limited to 25%	•	•	•	•	•	•	•	•
Montana	•	•	•	•	•	•	•(1)	•(8)	•	•	Maximum credit: instructor - 50%; articles and books - generally 25%	•	•	•	•	•	•	•	•(2)
Nebraska	•	•	•	•	•	•	•(5)	•	•	•	Maximum credit: formal individual self-study-50%. In-firm CPE meetings count only if 50 minutes of continuous instruction	•	•	•	•	•	•	•	•(2)
Nevada	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor - up to three times classroom hours but not more than 20 hours of preparation time in any 1 year; books and articles - generally 25%	•	•	•	•	•	•	•	•(2)
New Hampshire	•	•	•		•	•	•	•	•	•	Maximum credit: instructor up to two times the class contact hours but no more than 50% of the renewal period requirement; books and articles - 25%	•	•	•	•	•	•	•	•
New Jersey																			
New Mexico	•	•	•	•	•	•	•	•(8)	•	•	Maximum credit: At least 24 hours of total required for CPE credit per 3 year period must be taken outside of the firm			•	•	•	•	•	•(2)
New York																			

Subjects										Comments	Reporting Requirements								Reporting Date Requirement						
Statistics	Mathematics	Computer science	Communications arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized area of business	Administrative practice		Behavioral science	Specialized financial areas of business industry and profession	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 on completion of individual study programs		
•	•	•	•	•	•	•	•	•	•			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	•	•	•	•	•							Report biennially on 6/30	
						•						At least 20% of minimum must be in accounting and auditing subjects; 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. Also Professional Ethics for CPAs	•	•	•	•	•	•							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
•	•	•	•	•	•	•	•	•	•			Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a CPA	•	•	•	•	•								Annually on 12/31, or 3 years after initial registration, whichever is later
•	•	•	•	•	•	•	•	•	•			Also other areas if the licensee can demonstrate they contribute to his professional competence	•	•	•	•	•								6/30/83 and every third year thereafter
•	•	•	•	•	•	•	•	•	•			Other courses may be acceptable if the licensee can demonstrate that the area of study contributes directly to his professional development	•	•	•	•	•								The licensee must retain all records for a period of five (5) years to sustain the CPE claim
•	•	•	•	•	•	•	•	•	•	•		Any program which meets CPE standards and demonstrably contributes to the CPA's professional competence	•	•	•	•	•	•							Must report annually by 7/31 for the period ended 6/30
•	•	•	•	•	•	•	•	•	•			Also related areas which contribute to the professional competence of the individual in the practice of public accountancy	•	•	•	•	•								Annually on 1/31
•	•	•	•	•	•	•	•	•	•			Also other areas if they contribute to one's professional competence	•	•	•	•	•	•							Annually on 12/31
•	•	•	•	•	•	•	•	•	•			Any formal program of learning which contributes to the growth and the professional knowledge and professional confidence of an individual													Biennially on 7/1
•	•	•	•	•	•	•	•	•	•			Any formal program of learning which contributes to the growth, knowledge and professional confidence of an individual's practice of public accounting	•	•	•	•	•								Annually on 12/31

Qualifying Programs

Qualifying

Jurisdiction	Qualifying Programs									Comments	Qualifying								
	ACPA & state society programs	Other organizations programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committees	Practice review		Articles & books	Accounting	Auditing	Taxes	Management services	Economics	Finance	Marketing	Law
North Carolina	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor - 50% of total; books and articles - generally 25%	•	•	•	•	•	•	•	•
North Dakota	•	•	•	•	•	•	•	•	•			•	•	•	•	•	•	•	•
Ohio	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor, articles and books determined by the Board	•	•	•	•	•	•	•	•
Oklahoma	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor - 50% of total; self-study courses - 50%; articles and books - 25%	•	•	•	•	•	•	•	•
Oregon	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor - 50% of total; books and articles - generally 50% of 2 year reporting requirement	•	•	•	•	•	•	•	•
Pennsylvania	•	•	•	•	•	•	•	•	•	•	Maximum credit: correspondence courses 50% of total; self-study courses - 25%; instructor - 50%; books and articles - generally 25% and no more than 50%	•	•	•	•	•	•	•	•
Puerto Rico																			
Rhode Island	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor, speaker or discussion leader - 50% of total for renewal period								
South Carolina	•	•	•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•
South Dakota	•	•	•	•	•	•	•	•	•	•	Self-study includes studying tax laws, accounting periodicals, publications and tape recordings if synopsis is prepared	•	•	•	•	•	•	•	•
Tennessee	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor - 50%; articles and books - 50% of 3-year requirement								
Texas	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor - 50% of total; books and articles - 20 hours in any period	•	•	•	•	•	•	•	•
Utah	•	•	•	•	•	•	•	•	•		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 not to exceed 20 hours; books and articles - 25%	•	•	•	•	•	•	•	•

Subjects

Reporting Requirements

Statistics	Mathematics	Computer science	Communications arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of industry	Administrative practice	Behavioral science	Specialized financial areas of business industry and profession	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 on completion of individual study programs	Reporting Date Requirement	
•	•	•	•	•	•	•	•	•	•	•	•	Board will maintain a list of sponsors who comply with standards	•	•	•	•	•							Annually on 6/30
•	•	•	•	•	•	•	•	•	•	•	•	Any subject which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting	•	•	•	•	(4)							Annually by 12/31 (Beginning 1985)
•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting	•	•	•	•	•	•						November 15 every third year
•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual	•	•	•	•	•	•	•			•		Annually before 7/31
•	•	•	•	•	•	•	•	•	•	•	•	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 professional competence	•	•	•	•	•	•						6/30 of odd-numbered years
•	•	•	•	•	•	•	•	•	•	•	•	Also other subjects if the permit holder can demonstrate they contribute to the maintenance of his professional competence	•	•	•	•	•	•						12/31 of odd-numbered years
												Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting	•	•	•	•	•	•						Annually on 1/1
•	•	•	•	•	•	•	•	•	•	•	•	At least 20% of the hours must be in accounting and/or auditing subjects	•	•	•	•	•	•	•					2/28 of even-numbered years
•	•	•	•	•	•	•	•	•	•	•	•	Also other subjects which contribute directly to the professional competence of the licensee in public practice	•	•	•	•	•	•	•					Annually by 6/15. Renewals must be filed by 6/15 for F.Y. ending 6/30
												A formal program of learning which contributes directly to the professional competence of the licensee												
•	•	•	•	•	•	•	•	•	•	•	•	Any formal program contributing to the development and maintenance of the licensees' professional competence	•	•	•	•	•	•						Annually by 12/31
•	•	•	•	•	•	•	•	•	•	•	•	Overriding consideration is that they be formal programs of learning which contribute directly to the professional competence of an individual licensed to practice	•		•	•	•	•	•					Biennially by 8/31

Qualifying Programs

Qualifying

Jurisdiction	Qualifying Programs								Comments	Qualifying								
	ACPA & state society programs	Other organizations programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee		Practice review	Articles & books	Accounting	Auditing	Taxes	Management services	Economics	Finance	Marketing
Vermont	*	*	*	*	*	*	*											
Virginia																		
Virgin Islands																		
Washington	*	*	*	*	*	*	*(5)		*	Maximum credit as instructors is forty-eight (48) hours in a two (2) year period. Reporting date - 4/30 biennially	*	*	*	*	*	*	*	*
West Virginia																		
Wisconsin																		
Wyoming	*	*	*	*(10)	*	*	*(5)		*(8)	Maximum credit: formal self-study - 50% of total; instructor - 50%; articles and books - generally 25%; and informal self-study (if prior approval of the Board is obtained) - 10%. Firm meetings count only if 100 minutes of continuous instruction	*	*	*	*	*	*	*	*(2)

Subjects

Reporting Requirements

Statistics	Mathematics	Computer science	Communications 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 and profession	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 on completion of individual study programs	Reporting Date Requirement
												Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting											June 30 of even-numbered years beginning in 1980. Will not have to report specific programs
	*	*										Any formal program of learning which contributes directly to the professional competence of an individual after the individual has been licensed to practice public accounting	*	*	*	*	*	*					1/31/84 for 1984 annually on 12/31 thereafter
	*	*	*	*	*	*	*	*	*	*	*	Also other areas if the permit holder can demonstrate they contribute to his professional competency	*	*	*	*	*	*	*				Annually on 12/31

- (1) Up to twice classroom hours.
- (2) Business Law.
- (3) Business Administrative and Securities Law.
- (4) Measure in terms of half days.
- (5) Up to three times classroom hours.
- (6) Both name and address.
- (7) Including address.
- (8) Committee meetings of recognized professional societies which are structured as educational programs.
- (9) On technical subjects.
- (10) Maximum 60% in local office. (50% if 10% on informal self-study).

**JURISDICTIONS PROVIDING FOR FOREIGN
ACCOUNTANTS**

<u>Jurisdiction</u>	<u>Recognizes</u>	<u>Makes No Provision</u>
Alabama	X	
Alaska	X	
Arizona	X	
Arkansas	X	
California	X	
Colorado	X	
Connecticut	X	
Delaware	X	
District of Columbia	X	
Florida		X
Georgia	X	
Guam	X	
Hawaii	X	
Idaho	X	
Illinois		X
Indiana	X	
Iowa	X	
Kansas		X
Kentucky	X	
Louisiana		X
Maine	X	
Maryland	X	
Massachusetts	X	
Michigan	X	
Minnesota	X	
Mississippi		X
Missouri	X	
Montana	X	
Nebraska	X	
Nevada		X
New Hampshire		X
New Jersey	X	
New Mexico	X	
New York	X	
North Carolina		X
North Dakota	X	
Ohio	X	
Oklahoma	X	
Oregon	X	
Pennsylvania		X
Puerto Rico	X	
Rhode Island	X	
South Carolina	X	
South Dakota		X
Tennessee		X
Texas	X	
Utah	X	
Vermont	X	
Virginia	X	
Virgin Islands	X	
Washington	X	
West Virginia	X	
Wisconsin	X	
Wyoming	X	

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY
THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

Alabama State Board of Public Accountancy

20 Commerce Row
529 South Perry Street
Montgomery, Alabama 36104
Attn: Boyd E. Nicholson, Jr., CPA
Executive Director
Telephone: (205) 834-7651

Alaska State Board of Public Accountancy

Department of Commerce
Div. of Occupational Licensing
Pouch D
Juneau, Alaska 99811
Attn: Edward R. Mercer
Licensing Examiner
Telephone: (907) 465-2580

Arizona State Board of Accountancy

3110 N. Nineteenth Street
Suite 140
Phoenix, Arizona 85015
Attn: Ruth R. Lee
Executive Director
Telephone: (602) 255-3648

Arkansas State Board of Accountancy

1515 W. Seventh St., Ste. 320
Little Rock, Arkansas 72202
Attn: James E. Ward
Executive Director
Telephone: (501) 371-1520

California State Board of Accountancy

2135 Butano Drive, Ste. 112
Sacramento, California 95825
Attn: Della Bousquet
Executive Officer
Telephone: (916) 920-7121

Colorado State Board of Accountancy

1525 Sherman St., Room 617
Denver, Colorado 80203-1768
Attn: Evelyn Brundage
Administrator
Telephone: (303) 866-2869

Connecticut State Board of Accountancy

Dept. of Consumer Protection
165 Capitol Avenue, Rm. G-8
Hartford, Connecticut 06106
Attn: Joseph A. Spagna
Administrator
Telephone: (203) 566-7835

Delaware State Board of Accountancy

P. O. Box 1401
Dover, Delaware 19901
Attn: John Shellenberger, CPA
Executive Director
Telephone: (302) 451-2962

District of Columbia Board of Accountancy

Dept. of Consumer and Regulatory Affairs
Investigations & Inspections
614 H Street, NW, Room 923
Washington, D.C. 20001
Attn: Barbara Hagans
Telephone: (202) 727-7470

Florida Board of Accountancy

4001 NW 43rd Street
Suite 16
Gainesville, Florida 32606-4599
Attn: Martha P. Willis
Executive Director
Telephone: (904) 372-2032

Georgia State Board of Accountancy

166 Pryor Street, SW
Atlanta, Georgia 30303
Attn: Barbara Wilkerson
Executive Director
Telephone: (404) 656-3941

Guam Territorial Board of Public Accountancy

P. O. Box P
Agana, Guam 96910
Attn: Judith K. Borja
Chairman
Telephone: (671) 646-6987

Hawaii Board of Accountancy

Dept. of Commerce and
Consumer Affairs
P. O. Box 3469
Honolulu, Hawaii 96801
Attn: June Kamioka
Executive Secretary
Telephone: (808) 548-7471

Idaho State Board of Accountancy

700 West State St., 2nd Floor
Boise, Idaho 83720
Attn: Jeanette B. Drury
Executive Secretary
Telephone: (208) 334-2490

THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

Illinois Committee on Accountancy

University of Illinois
10 Administration Building
506 S. Wright Street
Urbana, Illinois 61801
Attn: Margaret Richardson
Secretary
Telephone: (217) 333-1565

Illinois Public Accounting Registration Committee

Dept. of Registration & Ed.
320 West Washington St, 3rd Floor
Springfield, Illinois 62786
Attn: Mary Wright
Unit Manager
Telephone: (217) 785-8000

Indiana State Board of Public Accountancy

Professional Licensing Agency
1021 State Office Bldg
Indianapolis, Indiana 46204
Attn: Sherrill L. Keesee
Administrative Assistant
Telephone: (317) 232-3898

Iowa Board of Accountancy

Executive Hills, West
1209 Court Avenue
Des Moines, Iowa 50316
Attn: William Schroeder
Executive Secretary
Telephone: (515) 281-4126

Kansas Board of Accountancy

503 Kansas, Room 236
Topeka, Kansas 66603
Attn: Glenda Sherman
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Telephone: (913) 296-2162

Kentucky State Board of Accountancy

332 West Broadway, Suite 310
Louisville, Kentucky 40202
Attn: James T. Ahler
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Telephone: (502) 588-3037

State Board of CPAs of Louisiana

2 Canal Street, Suite 1515
New Orleans, Louisiana 70130
Attn: Mildred M. McGaha, CPA
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Maine State Board of Accountancy

84 Harlow Street
Bangor, Maine 04401
Attn: L. E. Parker, Jr., CPA
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Maryland State Board of Public Accountancy

501 St Paul St, 9th Floor
Baltimore, Maryland 21202
Attn: John A. Evans
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Massachusetts Board of Public Accountancy

100 Cambridge St, 15th Floor
Saltonstall Building
Boston, Massachusetts 02108
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Executive Secretary
Telephone: (617) 727-1753

Michigan Board of Accountancy

Dept. of Licensing & Reg
P. O. Box 30018
Lansing, Michigan 48909
Attn: Suzanne U. Jolicoeur
Administrative Secretary
Telephone: (517) 373-0682

Minnesota State Board of Accountancy

Metro Square Bldg, 5th Floor
St. Paul, Minnesota 55101
Attn: Pamela K. Azer
Executive Secretary
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Mississippi Board of Public Accountancy

P. O. Box 55447
Jackson, Mississippi 39216
Attn: Roy Horton
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Missouri State Board of Accountancy

P. O. Box 613
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Attn: Beverley Shackelford
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THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

Montana State Board of Public Accountants

1424 9th Avenue
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Nebraska State Board of Public Accountancy

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Lincoln, Nebraska 68509
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Nevada State Board of Accountancy

Security Bank Building
1 East Liberty St., 6th Floor
Reno, Nevada 89501
Attn: William S. Zideck
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Telephone: (702) 786-0231

New Hampshire Board of Accountancy

2½ Beacon Street
Concord, New Hampshire 03301-4447
Attn: Nina Routhier
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New Jersey State Board of Accountancy

1100 Raymond Blvd., Room 507-A
Newark, New Jersey 07102
Attn: John J. Meade
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New Mexico State Board of Public Accountancy

P. O. Drawer 8770
Albuquerque, New Mexico 87198
Attn: Mary E. Kostedt
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New York State Board for Public Accountancy

State Education Department
Cultural Ed Center, Room 3011
Albany, New York 12230
Attn: Douglas R. Martin
Executive Secretary
Telephone: (518) 474-3836

North Carolina State Board of CPA Examiners

1101 Oberlin Road, Suite 104
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Raleigh, North Carolina 27605
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North Dakota State Board of Accountancy

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Accountancy Board of Ohio

65 South Front St., Suite 222
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Oklahoma State Board of Public Accountancy

4545 Lincoln Boulevard
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Puerto Rico Board of Accountancy

Examining Boards
Box 3271
San Juan, Puerto Rico 00904
Attn: Carmen Ramirez Vega
Director
Telephone: (809) 722-2121

THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

Rhode Island Board of Accountancy

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South Carolina Board of Accountancy

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South Dakota Board of Accountancy

1509 S. Minnesota Ave., Ste. 1
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Attn: Lynn Bethke
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Tennessee State Board of Accountancy

449 Doctor's Building
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Texas State Board of Public Accountancy

1033 La Posada, Suite 340
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Utah Committee for Public Accountancy

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Vermont Board of Public Accountancy

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Montpelier, Vermont 05602
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Chairman
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Virgin Islands Board of Public Accountancy

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Christiansted
St. Croix, Virgin Islands 00820
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Richmond, Virginia 23230
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Olympia, Washington 98504
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West Virginia Board of Accountancy

825 Charleston National Plaza
Charleston, West Virginia 25301
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Wisconsin Accounting Examining Board

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Madison, Wisconsin 53708
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Wyoming Board of Certified Public Accountants

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Cheyenne, Wyoming 82002
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