

1983

Digest of state accountancy laws and state board regulations, 1983

American Institute of Certified Public Accountants

National Association of State Boards of Accountancy

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**Digest of State Accountancy Laws
and State Board Regulations**

1983

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

AICPA/NASBA — Digest of State Accountancy Laws and State Board Regulations



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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 4 through 98.

In addition, several tabulations of the state licensing requirements are included on pages 100 to 140 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 141 to 144) 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 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	<p>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.</p> <p>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.</p>
Conditioning	<p>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.</p> <p>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.</p> <p>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.</p>
Continuing Education	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.

ALABAMA *Continued*

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 Education** 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. The permit is effective only until the Board notifies the applicant that his application for reciprocity has been granted or rejected.

ALASKA *Continued*

Reciprocity

A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of Alaska. The applicant must meet the general, educational, examination conditioning, and experience requirements in effect in Alaska at the date of application for the certificate.

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
Reciprocal Certificate.....	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 Education** 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

ARIZONA *Continued*

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.

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 and Arizona Accountancy Law and Rules 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 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 Arizona. In addition, the applicant may be required to pass an examination in federal income tax and business law.

Fees

Preexamination.....	\$ 40.00
Examination.....	100.00
Reexamination (all parts).....	90.00
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 and a special 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, 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.
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 Education** An applicant for a 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.

ARKANSAS *Continued*

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.

Fees

Initial Application for Examination	\$ 10.00
Examination (per part*)	15.00
Reexamination (per part*)	15.00
Reciprocity.....	50.00
Annual Permit.....	25.00
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 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 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 Education 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 forty (40) hours of continuing education for each full twelve (12) months that pass between the effective date of his certificate and the next renewal date.

CALIFORNIA *Continued*

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 applied for a waiver of examination 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 40 hours. If an applicant receives such certificate in a nonrenewal year, such applicant will be required to complete an additional forty (40) hours of continuing education prior to the following renewal date in order to renew his permit for the next two (2)-year period.

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 Education** 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.

COLORADO *Continued*

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.

Examination	
All Five (5) Parts (5 x \$10.00 + \$10.00)	\$ 60.00
Three (3) Parts (3 x \$10.00 + \$10.00).....	40.00
Two (2) Parts* (2 x \$10.00 + \$10.00).....	30.00
One (1) Part (1 x \$10.00 + \$10.00).....	20.00
Reciprocity (\$48.00 + \$10.00).....	58.00
Biennial Permit--Individual	38.00
Biennial Permit--Firm	58.00
Original registration of Firm (\$58.00 + \$10.00).....	68.00

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

**Accounting Practice is considered as two parts.*

CONNECTICUT

- General Qualifications** A CPA certificate shall be granted to a person who is a resident, or has a place for the regular transaction of business, in Connecticut; is of good moral character; 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 with 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.
- 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 or equivalent accounting experience. A master's degree in accounting will be accepted in lieu of one (1) year of the above experience requirement. No experience is required for the CPA certificate.
- 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 on the next six (6) consecutive examination dates.
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 and who meet the requirements to sit for the examination in Connecticut.
- Continuing Education** Regulations provide that a licensee who holds or applies for an annual registration card will be required to submit evidence of having completed one hundred twenty (120) hours of continuing education in the three (3) years preceding annual renewal, including at least twenty (20) hours every 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

CONNECTICUT *Continued*

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.

Fees

Examination	\$ 50.00
Reexamination	50.00
Reciprocity.....	150.00
Initial Registration Fee	25.00
Registration 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 to meet 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, 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.

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

DELAWARE *Continued*

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 Education** 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.

DISTRICT OF COLUMBIA *Continued*

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.....	\$ 95.00
Reexamination Fee.....	95.00
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 and experience 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, including a concentration in accounting and business courses as specified by the Board. Twenty-seven (27) quarter hours, or the equivalent, in accounting education above the elementary level and forty (40) quarter hours, or the equivalent, in general business education is required. For applicants after August 1, 1983, an additional forty-five (45) quarter hours beyond the baccalaureate degree will be required to sit for the CPA examination.
- 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 one (1) year of experience in public accounting with either a Florida or out-of-state practitioner, or with a unit of federal, state or local government, provided the position required the use of accounting skills and was under the supervision of a certified public accountant. An additional one (1) year accounting study in an accredited college or university is accepted in lieu of one (1) year of employment. The additional one year is defined as forty-five (45) quarter hours, or the equivalent, in courses that would qualify for graduate level credit, including at least eighteen (18) quarter hours in accounting and twenty-two (22) quarter hours in general business. The experience requirement will no longer be in effect for applicants applying to sit for the CPA examination after August 1, 1983.
- 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 Education** 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.

FLORIDA *Continued*

**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 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.

Fees

Examination	\$125.00
Reexamination (per part*)	20.00
Reciprocity (not refundable if application denied)	150.00
Biennial Registration (Individual)	50.00
Biennial Registration (Partnership or Professional Service Corporation)	100.00

**Accounting Practice is counted as two (2) parts.*

GEORGIA

- General Qualifications** A CPA certificate shall be granted to a person who has a place of business in, or is regularly employed in, Georgia; 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 and obtains a minimum grade of forty percent (40%) on those parts not passed is granted credit for such parts on the next five (5) consecutive examinations.
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 Education** 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** Special permits will be required of out-of-state practicing accountants who wish to practice temporarily and periodically in Georgia; provided such practice is conducted in conformity with Board rules, and provided further that such privileges are extended to Georgia licensees.

GEORGIA *Continued*

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 in, or is regularly employed in, Georgia. 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	\$100.00
Reexamination (all subjects)	100.00*
Biennial Permit	50.00
Reciprocity	100.00
RPA Examination	50.00
RPA Reciprocity	50.00
Foreign Accountant Registration	50.00
Individual Practitioner Registration	15.00
Partnership Registration	25.00
Registration for Professional Association or Corporation ...	35.00
Temporary Permit	50.00

**Note: Reexamination in accounting practice is \$50.00; other subjects, \$25.00 each.*

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)	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** An applicant applying for a CPA certificate must hold a baccalaureate degree from a recognized college or university and thirty (30) semester hours of additional study with a concentration in accounting at a recognized college or university. In addition, the applicant must demonstrate that he or she has completed at least eighteen (18) semester hours of upper division study in accounting and auditing subjects in the total educational program.
- 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 public accounting or equivalent experience.
- Conditioning** A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the accounting practice part, and 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.
- Continuing Education** A CPA who applies to renew a biennial permit to practice must complete eighty (80) hours of acceptable continuing education during the preceding two (2)-year period. Credit hours in excess of (80) may be carried over to the succeeding biennium up to eighty (80) hours. A CPA may make up any deficiency in the succeeding biennium 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 November 30 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.

**Legislation that would significantly amend Hawaii's education and experience requirements was pending at the time this digest was printed. Please contact the Hawaii State Board for the most current information.*

HAWAII *Continued*

Reciprocity

An applicant must have a baccalaureate degree and thirty (30) semester hours of additional study. 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 temporary permit may be issued for a period of three (3) months to foreign accountants to fulfill specific engagements incident to their practice out of the state. 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.

Fees

Examination	\$ 45.00
Reexamination	35.00
Biennial Renewal of Certificate	30.00
Biennial Permit to Practice	30.00
Reciprocal	45.00

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 Education** All resident licensees engaged in the practice of public accountancy must complete at least eighty (80) hours of acceptable continuing education every two 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

IDAHO *Continued*

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	\$ 75.00
Reexamination*:	
All parts	65.00
One part	25.00
Each additional part	15.00
Annual License	50.00
Annual License (over 65)	25.00
Reciprocity Application**	35.00

**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 may be granted to a person who is, or duly intends to become, a citizen of the United States; is a resident of, or has a place of business in Illinois; is at least twenty-one (21) 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, before sitting for the CPA examination, must present proof that he or she has graduated from a recognized high school and has completed one hundred twenty (120) semester hours of additional study, of which at least twenty-seven (27) semester hours are in the study of accounting, auditing and business law, provided that of the twenty-seven (27) hours not more than six (6) are 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 three (3) years' public accounting experience, or government experience in a responsible audit position. The successful completion of two (2) years of study in a college or university is accepted in lieu of one (1) year of experience and the successful completion of four (4) years of study in a college or university is accepted in lieu of two (2) years of experience.																
Conditioning	<p>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 (50) in all subjects failed, is granted credit for such parts on any three (3) of 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 he/she elects to take the examination.</p> <p>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 and meet the general requirements of Illinois.</p>																
Temporary Practice	Temporary practice by an accountant of another state is permitted on business incident to regular practice out of state.																
Reciprocity	A reciprocal CPA certificate may be issued to a CPA of another state who is, or duly intends to become, a citizen of the United States and who meets the educational requirement in effect in Illinois at the time that the original certificate was issued.																
Fees	<table><tr><td>Examination</td><td>\$ 75.00</td></tr><tr><td>Reexamination:</td><td></td></tr><tr><td> One part</td><td>30.00</td></tr><tr><td> Two parts*</td><td>40.00</td></tr><tr><td> Three parts</td><td>50.00</td></tr><tr><td> All parts</td><td>60.00</td></tr><tr><td>Reciprocity</td><td>60.00</td></tr><tr><td>Biennial Permit</td><td>25.00</td></tr></table>	Examination	\$ 75.00	Reexamination:		One part	30.00	Two parts*	40.00	Three parts	50.00	All parts	60.00	Reciprocity	60.00	Biennial Permit	25.00
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Reexamination:																	
One part	30.00																
Two parts*	40.00																
Three parts	50.00																
All parts	60.00																
Reciprocity	60.00																
Biennial Permit	25.00																

**Accounting Practice is counted as two parts.*

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 and must have either forty (40) or more semester hours, or its equivalent, in accounting, business administration, and economics (at least twenty (20) shall be in accounting and/or business law) from a recognized college or university, or thirty (30) semester hours at the graduate level in accounting, business administration, and economics (at least sixteen (16) semester hours must be in accounting and/or 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, 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 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 Education** 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.

INDIANA *Continued*

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	\$ 75.00
	Reexamination (all parts)	75.00
	Reexamination (1 or 2 parts)	50.00
	Reciprocity	75.00
	Permit to Practice	20.00
	Biennial Registration	40.00
	Proctoring Fee	50.00

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 Education** 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.

IOWA *Continued*

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 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

**Accounting Practice is considered as two parts.*

Continued on next page

IOWA *Continued*

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.

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 or an examination 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 written examination, and who is otherwise qualified, may be 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 issued a CPA certificate. A permit to practice public accounting 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, six (6) months of public accounting experience in auditing, or one (1) year of service as an employee of the legislative division of post audit under the supervision of a CPA who holds a permit to practice is required. All other certificate holders must complete two (2) years of public accounting experience, including at least six (6) months experience in auditing.
- 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 Education** 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

KANSAS *Continued*

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 biennial renewal date, or have the full forty (40) hours within the fiscal year.

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 a proportionate amount of acceptable continuing education from the date of filing the application for the permit to the June 30th renewal date, or have the full 40 hours earned within the fiscal year in which reciprocity was received.

Fees*

CPA Certificate (fee includes initial examination fee).....	\$ 75.00
Reexamination:	
One part (other than accounting practice)	15.00
Two parts (accounting practice or 2 other subjects).....	30.00
Three parts (accounting practice and	
1 other subject)	40.00
All parts.....	60.00
Reciprocal certificate, or transfer of grades	
from another state.....	75.00
Biennial Permit to practice	70.00
Late Permit Renewal or Reinstatement (one-and-a-half	
times the biennial fee)	

**Fees will be increased effective with the 1983 Uniform CPA Examination.*

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 Education** 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.

KENTUCKY *Continued*

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	\$ 75.00
Reexamination (per part*)	15.00
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 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), 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 15 hours shall be in accounting theory and practice and at least 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.)

LOUISIANA *Continued*

Continuing Education 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.

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	15.00
	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, or intends to become, a citizen of the United States; 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	<p>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.</p> <p>Credit for passing parts of the examination may be granted to candidates who passed such parts of the examination in another state.</p>								
Continuing Education	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	<p>Temporary practice by a foreign accountant is permitted on business incident to the foreign accountant's regular practice outside of the state.</p> <p>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.</p>								
Fees	<table><tr><td>Examination</td><td style="text-align: right;">\$ 80.00</td></tr><tr><td>Reexamination (per part after being conditioned*).....</td><td style="text-align: right;">20.00</td></tr><tr><td>Reciprocity.....</td><td style="text-align: right;">100.00</td></tr><tr><td>Annual Registration</td><td style="text-align: right;">25.00</td></tr></table>	Examination	\$ 80.00	Reexamination (per part after being conditioned*).....	20.00	Reciprocity.....	100.00	Annual Registration	25.00
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 Education** A CPA who is engaged in public practice must complete forty (40) hours of acceptable continuing education during the year immediately preceding renewal. 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 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 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. Such accountant must issue reports from his/her out-of-state office.

MARYLAND *Continued*

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 All Parts.....	\$ 70.00
Examination Less Than All Parts.....	50.00
Reciprocity.....	50.00
Biennial Registration.....	50.00
Special Enrollment (Nonpracticing).....	10.00

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 academic year) 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 Education** 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 that such practice is conducted in conformity with the regulations and rules of conduct issued by the Board.

MASSACHUSETTS *Continued*

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. 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.

Fees

Examination	\$115.00
Reexamination:	
All subjects	115.00
Three subjects	85.00
Two subjects*	70.00
One subject	55.00
Biennial Permit	60.00
Annual CPE Fee (maximum)	20.00
Notice of Temporary Practice	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 and who has completed a curriculum leading to the mastery of a body of knowledge, 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 Education** 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.

MICHIGAN *Continued*

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.

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

**Accounting Practice is considered as two parts.*

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.

MINNESOTA *Continued*

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 Education All licensees engaged in public practice must complete one hundred twenty (120) hours of continuing education during each three (3)-year period preceding reregistration.

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.....	15.00
	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 Education 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.

Reciprocity A reciprocal CPA certificate may be issued to a CPA of another state who meets the requirements in effect in Mississippi at the time that the original certificate was issued. Reciprocal CPA certificates will be issued only to individuals from states which grant similar privileges to Mississippi CPAs.

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.....	50.00
	Annual Registration Fee.....	25.00
	Annual Reciprocal Fee.....	50.00
	Original Certificate.....	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. The Board has determined that the equivalent of a concentration in accounting is twenty-four (24) hours of accounting subjects with not more than six (6) of such hours in business law.
- Experience Requirement** No experience is required of applicants for a CPA certificate. Experience is required under all circumstances 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., of which at least two (2) years is certified by a District Director as having been at field agent-journeyman level, grade GS-512-11 or above.
- Conditioning** In order to receive initial 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.* After receiving initial credit, the candidate must pass one part and receive a grade of 50 percent (50%) or more in the unpassed parts in one sitting in order to receive additional credit. 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.
- 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.

*Accounting Practice is considered as two parts.

MISSOURI *Continued*

Fees	Examination Fee (\$15.00 per subject).....	\$ 75.00
	Reexamination Fee (per subject*)	15.00
	Permit to Practice Fee.....	36.00
	Reciprocity Fee	75.00
	Issuance of Certificate Fee.....	10.00
	Professional Corporation Permit Fee	60.00
	Firm or Partnership Permit Fee	No Charge

**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 and an open-book examination in professional ethics.
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	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 in public, private, governmental or areas of educational accounting such as educator, researcher, or publisher.
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. Accounting Practice is considered as two (2) parts of the examination.
Continuing Education	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.
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.
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 70.00 Reexamination (per part*) 20.00 Annual CPA Permit..... 50.00

**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; is twenty-one (21) years of age; is of good moral character; and has satisfied the education requirements, and passes the Uniform CPA Examination. A special examination in professional ethics is required of all candidates who have passed the Uniform CPA Examination.
- 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 score of 50% is achieved in all other sections. The candidate has five (5) following examinations in which to pass all remaining sections.
- Continuing Education** A CPA engaged in public practice must complete fifteen (15) days of acceptable continuing education during the three (3) full calendar years immediately preceding renewal of a permit to practice. Nonresidents are required to meet the continuing education requirements. Effective with the 1983 permit to practice, 40% of CPE 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 general and experience 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 temporarily practice in Nebraska on professional business incident to the accountant's regular practice in such foreign country.

NEBRASKA *Continued*

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.....	\$ 80.00
Reexamination Fees:	
One subject.....	30.00
Two subjects*.....	50.00
Three subjects.....	65.00
All subjects.....	75.00
Reciprocity Fee.....	80.00
Annual Permit Fee.....	50.00
Annual Firm or Partnership Fee.....	50.00
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 (1000) 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 1000 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 Education** 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).

NEVADA *Continued*

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
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 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 Education 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 None. 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
	Annual Permit.....	50.00
	Foreign Accountant Practice Permit	25.00

**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 and is reviewed by the State Board's Character Committee.

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 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 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.

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.

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

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 in New Mexico 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 Education** 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 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.

NEW MEXICO *Continued*

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. Fifteen (15) years of acceptable public accounting experience may be substituted for the above educational requirement.
- Experience Requirement** No experience is required of applicants to sit for the examination. However, two (2) years of 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 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 any two (2) or more subjects passed at the same examination. Any remaining subjects may be passed singly. Credit shall also be allowed for accounting problems passed at any 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 at the time that the original certificate was received; 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

NEW YORK *Continued*

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
Biennial Registration.....	80.00
Reciprocal Certificate.....	75.00
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 the application; 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 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 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.

NORTH CAROLINA *Continued*

Continuing Education A CPA must complete twenty-four (24) 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. The requirement is raised to thirty-two (32) hours for certificate renewals on July 1, 1984 and forty (40) hours for renewals on July 1, 1985 and thereafter. Up to twenty-four (24) 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 for all partners of the firm and for all other CPAs who will be assigned to the engagement.

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).....	\$ 75.00
	Examination Fee (less than all parts).....	75.00
	Initial Certificate.....	35.00
	Annual Registration.....	25.00
	Temporary Practice License.....	25.00
	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 Education	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.														
Fees	<table border="0" style="width: 100%;"> <tr> <td>Examination Fee.....</td> <td style="text-align: right;">\$ 100.00</td> </tr> <tr> <td>Reexamination Fee (accounting practice).....</td> <td style="text-align: right;">50.00</td> </tr> <tr> <td>Reexamination Fee (all other parts, per part)</td> <td style="text-align: right;">25.00</td> </tr> <tr> <td>Reciprocal Certificate.....</td> <td style="text-align: right;">100.00</td> </tr> <tr> <td>Annual Permit:</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">In State</td> <td style="text-align: right;">40.00</td> </tr> <tr> <td style="padding-left: 20px;">Out-of-State.....</td> <td style="text-align: right;">30.00</td> </tr> </table>	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
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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 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 an equivalent education as determined by the Board.
- 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.
- Continuing Education** 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 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 that the original certificate was issued.
- An applicant who meets all of the above requirements may be issued a temporary certificate until the reciprocal certificate application is either granted or rejected or for a period of six (6) months, whichever is less.

OHIO *Continued*

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, and an examination in professional ethics.
- 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 passed 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 Education** All applicants for a permit to practice must complete twenty-four (24) hours of acceptable continuing education in the one (1)-year period immediately preceding registration.
- 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.

OKLAHOMA *Continued*

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

**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 at least two (2) months of auditing experience, or its equivalent, 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.
- Acceptable experience for a minimum of five (5) years with the Internal Revenue Service or the Department of Revenue, or three (3) years with the Division of Audit of the Oregon Secretary of State or the U.S. General Accounting Office may, with Board approval, meet the above requirement. Other experience is considered on an individual basis.
- 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 Education** 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 and must complete forty (40) hours of continuing education within eight (8) months from the date of entry into Oregon practice.

OREGON *Continued*

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.

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 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 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 Education** Each CPA, PA and foreign accountant filing an application for a permit or a renewal of a permit must, during the two (2)-year period immediately preceding a biennial date, complete eighty (80) hours of continuing education.

PENNSYLVANIA *Continued*

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 above stated general qualifications (including the education and experience requirements in effect in Pennsylvania when his/her original certificate was issued) and complies with the requirements of continuing education.

Foreign Accountants

At the discretion of the Board, an accountant 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, may be registered by the Board. Registration of a foreign accountant will be allowed only if such foreign country grants similar privileges to Pennsylvania CPAs; and if the Board determines that the standards under which the applicant received his certificate, license or degree are equivalent to the standards for the issuance of a Pennsylvania CPA certificate. A registered foreign accountant may use only the title under which he/she is permitted to practice in his/her own country, followed by the name of the country.

Foreign accountants who meet the above requirements may temporarily practice in Pennsylvania on professional business incident to their regular practice in a foreign country without the need to register.

Fees

Examination Fee.....	\$ 50.00
Reexamination Fees:	
Five parts.....	50.00
Four parts.....	45.00
Three parts.....	40.00
Two parts.....	35.00
One part.....	30.00
Reciprocity.....	50.00
Biennial Permit.....	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.
- 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 who is a resident of, or has a place of business in, or is regularly employed in, Rhode Island; has attained the age of twenty-one (21) years; is of good moral character; meets the specified education and experience requirements; and passes the Uniform CPA Examination and an open-book 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, with a major in accounting — 30 credit hours of accounting and related courses — or the equivalent as determined by the Board.
- 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 full-time public accounting experience, or the equivalent in government experience as determined by the Board. Candidates holding a master's degree in accounting or business administration with an adequate number of semester hours in accounting, business administration, economics and related subjects as determined by the Board, 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 Education** 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** An out-of-state accountant may temporarily practice in Rhode Island on professional business incident to his or her regular practice outside Rhode Island.
- Reciprocity** A reciprocal CPA certificate may be granted to a CPA of another state provided that the applicant meets one or all of the following requirements: is a resident partner of a firm registered and with an office in Rhode Island; has been a resident of Rhode Island for one (1) year prior to filing application; has been employed in Rhode Island for a year prior to time of filing application by an accounting firm registered and with an office in Rhode Island. The standards under which the applicant's original certificate was awarded must be equivalent to the standards in effect in Rhode Island and similar privileges must be granted by such other state to Rhode Island CPAs.

RHODE ISLAND *Continued*

Foreign Accountants

Any person 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 temporarily practice in Rhode Island on professional business incident to his/her regular home practice provided that such temporary practice is conducted in conformity with the regulations and rules promulgated by the Board.

The Board does not waive the Uniform CPA Examination for any foreign accountant.

Fees

Examination Fee.....	\$ 50.00
Reexamination Fees:	
One subject.....	20.00
Two subjects*.....	30.00
Three subjects.....	40.00
Four subjects.....	50.00
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 conferred by a college or university recognized by the Board, or the equivalent as determined by the Board. 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 independent 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; however, a certificate will not be issued until such time as the candidate has obtained his baccalaureate degree. After July 1, 1984 the educational requirement shall be 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.

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 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.

SOUTH CAROLINA *Continued*

Continuing Education 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 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 of four subjects.....	100.00
	Certificate Fee.....	20.00
	Reciprocity Application.....	50.00
	Annual License.....	45.00

*Accounting Practice is considered as two parts.

SOUTH DAKOTA

General Qualifications	A CPA certificate shall be issued to any person who is a citizen of the United States or has declared his or her intention of becoming a citizen; is a resident of South Dakota or has a place of business therein or, as an employee, is regularly employed therein; has attained the age of eighteen (18) years; 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	The educational requirement to sit for the CPA examination is graduation from an accredited two- or four-year college or university with a major in accounting, or the equivalent as determined by the Board. A candidate who is in the final semester of education which will meet the above requirement may be permitted to sit for the examination provided, however, that a CPA certificate will not be awarded until the educational requirement is met fully.												
Experience Requirement	An applicant for a CPA certificate must have at least one (1) year's experience in public accounting or the equivalent.												
Conditioning	<p>Candidates who successfully complete two (2) or more parts of the Uniform CPA Examination, or Accounting Practice, may retain credit for such parts for four (4) years.</p> <p>Persons who become domiciled in South Dakota after having passed two (2) or more parts of the CPA examination in another state may be granted conditional credit for those parts if the applicant meets all other qualifications and requirements for South Dakota candidates.</p>												
Continuing Education	<p>All CPAs in public practice must complete ninety-six (96) hours of continuing education during the three (3)-year period preceding annual licensing.</p> <p>Holders of reciprocal CPA certificates must complete thirty-two (32) hours of continuing education within one (1) year (and sixty-four (64) hours within two (2) years) from June 30 after receiving a South Dakota certificate.</p>												
Temporary Practice	A CPA of another state may practice temporarily in South Dakota on business incident to his or her regular practice in another state. CPAs who intend to practice in South Dakota on a temporary basis are required to notify the Board of their visitation and the nature and duration of their practice in the state.												
Reciprocity	A reciprocal CPA certificate may be granted to a CPA from another state which had requirements equivalent to those in South Dakota at the time that the original certificate was issued.												
Fees	<table border="0" style="width: 100%;"> <tr> <td>Examination Fee.....</td> <td style="text-align: right;">\$ 120.00</td> </tr> <tr> <td>Reexamination Fee (per part*).....</td> <td style="text-align: right;">15.00</td> </tr> <tr> <td>Application for CPA Certificate or PA License.....</td> <td style="text-align: right;">60.00</td> </tr> <tr> <td>Annual License Renewal.....</td> <td style="text-align: right;">50.00</td> </tr> <tr> <td>Annual Registration (Firm).....</td> <td style="text-align: right;">15.00</td> </tr> <tr> <td>Reciprocal Certificate.....</td> <td style="text-align: right;">120.00</td> </tr> </table>	Examination Fee.....	\$ 120.00	Reexamination Fee (per part*).....	15.00	Application for CPA Certificate or PA License.....	60.00	Annual License Renewal.....	50.00	Annual Registration (Firm).....	15.00	Reciprocal Certificate.....	120.00
Examination Fee.....	\$ 120.00												
Reexamination Fee (per part*).....	15.00												
Application for CPA Certificate or PA License.....	60.00												
Annual License Renewal.....	50.00												
Annual Registration (Firm).....	15.00												
Reciprocal Certificate.....	120.00												

**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 Education Every CPA and PA 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-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.

Fees	Examination	\$100.00
	Reexamination	75.00
	Reciprocal Certificate (per year)	25.00
	Annual Registration	25.00
	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.

TEXAS *Continued*

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 Education

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.

The mandatory attendance requirement is in force only after the Board, by majority vote, determines that a CPE section is in a place that is headed by a qualified director and supported by adequate staff and facilities to afford a viable and positive program of review and enforcement.

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.

*Accounting Practice is considered as two parts.

TEXAS *Continued*

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	\$ 75.00
Reciprocal Certificate	75.00
Annual Permit	30.00
Temporary Practice Permit	10.00

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** Those who are granted a CPA certificate must have two (2) years of public accounting experience before a license to practice public accounting 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 Education** All CPAs and PAs 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 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.

UTAH *Continued*

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 certificate, license or degree was 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	25.00
Reciprocity	50.00
Annual 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 is a resident, 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 Education** 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.

VERMONT *Continued*

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 tax/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 or 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.
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.
Practice by Nonresident CPAs	CPAs from another state may undertake accounting engagements in Virginia; provided they show evidence that they are CPAs and are registered with the Board.
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, from a state which extends similar privileges to Virginia CPAs; 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 Registration 30.00 Reciprocal 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.....	\$ 50.00
	Reexamination Fee.....	25.00
	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 a resident, or has a place of business, or is employed in Washington; has attained the age of eighteen (18) years; is of good moral character; meets the specified educational requirements; and passes the Uniform CPA Examination and a special examination in professional ethics. Those attending a college or university in Washington are considered residents of Washington.
- 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. There is no experience requirement for the CPA certificate. However, an applicant for an initial permit to practice who is a college graduate and who has completed courses in the study of accounting, business law, economics and finance must have either engaged in the practice of public accounting for one (1) year or been engaged in private or governmental work acceptable to the Board for two (2) years.
- Experience Requirement** An applicant for an initial permit to practice who is a college graduate but who has not completed the courses required above must have engaged in the practice of public accounting for two (2) years or been employed in private or governmental work acceptable to the Board for at least three (3) years.
- 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.
- Conditioning** A candidate who passes any two (2) parts of the CPA examination, or Accounting Practice, is granted credit for such part(s) on subsequent examinations during the following three (3) years, provided that the candidate sits for the examination at least once every twelve (12) months. A minimum of fifty percent (50%) must be obtained on subjects not passed.
- Continuing Education** All CPAs in public practice must complete one hundred twenty (120) hours of continuing education during the three (3)-year period ending the December 31 immediately preceding annual licensing. At least forty-eight (48) hours in each three (3)-year reporting period shall consist of accounting related or auditing related subjects. CPAs who obtain reciprocal certificates or who enter public practice after being exempt from the continuing education requirement, must meet the above number of hours (120) upon the first renewal of their permit following entry into practice.
- Effective January 1, 1983 no more than eight (8) hours per year of the continuing education requirements may be in nontechnical courses.
- 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.

WASHINGTON *Continued*

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

A foreign accountant who holds a certificate, degree or license which permits him/her to practice in a foreign country may practice in Washington under the provisions of the above section on temporary practice.

Fees

Examination Fee.....	\$ 75.00
Reexamination Fees:	
Four parts.....	75.00
Three parts.....	60.00
Two parts*.....	50.00
One part.....	50.00
Annual Public Accounting Permit.....	40.00
Annual Non-Public Accounting Permit.....	25.00
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	<table border="0" style="width: 100%;"> <tr> <td style="padding-left: 20px;">Examination Fee</td> <td style="text-align: right;">\$ 40.00</td> </tr> <tr> <td style="padding-left: 20px;">Reexamination Fee</td> <td style="text-align: right;">20.00</td> </tr> <tr> <td style="padding-left: 20px;">Initial Certificate Fee</td> <td style="text-align: right;">6.00</td> </tr> <tr> <td style="padding-left: 20px;">Reciprocity</td> <td style="text-align: right;">60.00</td> </tr> <tr> <td style="padding-left: 20px;">Annual Permit</td> <td style="text-align: right;">10.00</td> </tr> <tr> <td style="padding-left: 20px;">Temporary Practice Permit</td> <td style="text-align: right;">10.00</td> </tr> </table>	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
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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 50 percent.
- 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.

WISCONSIN *Continued*

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).....	25.00
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 concentration in accounting, or the equivalent of a baccalaureate degree with a concentration 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	<p>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.</p> <p>Credit may be granted to candidates who successfully complete part(s) of the CPA examination in another state in accordance with the above standards.</p>												
Continuing Education	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.												
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	<table border="0" style="width: 100%;"> <tr> <td style="padding-left: 20px;">Examination Fee.....</td> <td style="text-align: right;">\$ 95.00</td> </tr> <tr> <td style="padding-left: 20px;">Reexamination Fee (per part*).....</td> <td style="text-align: right;">23.50</td> </tr> <tr> <td style="padding-left: 20px;">Original Certificate Fee.....</td> <td style="text-align: right;">12.00</td> </tr> <tr> <td style="padding-left: 20px;">Annual Inactive Status Fee.....</td> <td style="text-align: right;">35.00</td> </tr> <tr> <td style="padding-left: 20px;">Annual Permit.....</td> <td style="text-align: right;">70.00</td> </tr> <tr> <td style="padding-left: 20px;">Reciprocal Certificate.....</td> <td style="text-align: right;">35.00</td> </tr> </table>	Examination Fee.....	\$ 95.00	Reexamination Fee (per part*).....	23.50	Original Certificate Fee.....	12.00	Annual Inactive Status Fee.....	35.00	Annual Permit.....	70.00	Reciprocal Certificate.....	35.00
Examination Fee.....	\$ 95.00												
Reexamination Fee (per part*).....	23.50												
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 AND RESTRICTED NON-CPA TITLES**

<u>State</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
Hawaii	1923	1955	PA	---
Idaho	1919	1976	PA	---
Illinois	1903	1927	PA	---
Indiana	1921	1969	PA	AP
Iowa	1915	1929	PA	AP
Kansas	1915	---	---	---
Kentucky	1916	1946	PA*	---
Louisiana	1908	1924	PA	---
Maine	1913	1967	PA	PA
Maryland	1900	1924	PA	---
Massachusetts	1909	1963	PA	---
Michigan	1905	1925	PA	---
Minnesota	1909	1979	LPA*	---
Mississippi	1920	1930	PA	---
Missouri	1909	1943	PA	---
Montana	1909	1969	PA	LPA
Nebraska	1909	1957	PA	---
Nevada	1913	1960	PA	---
New Hampshire	1921	1971	PA	AP
New Jersey	1904	1977	PA*	RMA, PSA

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

continued

<u>State</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>
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	---
Rhode Island	1906	1962	PA	---
South Carolina	1915	1969	PA	AP
South Dakota	1917	1961	PA	PA
Tennessee	1913	1955	PA	PA
Texas	1915	1945	PA	---
Utah	1907	1959	---	---
Vermont	1912	1953	RPA	RPA
Virginia	1910	1928	PA	---
Washington	1903	1949	PA & LPA**	---
West Virginia	1911	1959	PA	---
Wisconsin	1913	1935	PA	---
Wyoming	1911	---	---	---
Puerto Rico	1927	1945	PA	---
Virgin Islands	1942	1957	PA	---
Guam	1967	1967	PA	---

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

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

***PA permits are no longer issued in Washington.*

SUNSET LAWS AFFECTING STATE BOARDS OF ACCOUNTANCY

State	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	6/30/84	4 yrs.	First review completed. Board extended to 6/30/84
Arizona	1978	7/ 1/90	6 yrs.	First review completed. Board extended to 7/1/90
Arkansas	1977	6/30/80	-----	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/ 1/83	5 yrs.	In progress
Delaware	1980	7/ 1/83	4 yrs.	-----
District of Columbia	NA	-----	-----	-----
Florida	1976	7/ 1/85	6 yrs.	First review completed. Board extended to 7/1/85
Georgia	1977	7/ 1/88	6 yrs.	First review completed. Board extended to 7/1/88
Guam	NA	-----	-----	-----
Hawaii	1977	12/31/83	6 yrs.	In progress
Idaho	NA	-----	-----	-----
Illinois	1979	12/31/83	10 yrs.	In progress
Indiana	1978	7/ 1/81	-----	Review completed. Board continued. The Indiana Sunset Law provided for only one review cycle.
Iowa	NA	-----	-----	-----
Kansas	1977	7/ 1/81	-----	Review completed. Board continued. The Kansas Sunset Law was amended to delete further Board of Accountancy reviews.
Kentucky	NA	-----	-----	-----
Louisiana	1976	7/ 1/83	4 yrs.	First review completed. Board extended to 7/1/83
Maine	1977	6/30/86	10 yrs.	-----
Maryland	1978	6/30/84	10 yrs.	In progress
Massachusetts	NA	-----	-----	-----
Michigan	1980	-----	-----	In progress. report due 7/1/83.
Minnesota	1979	7/ 1/82	-----	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	7/ 1/85	6 yrs.	First review completed. Board extended to 7/1/85

SUNSET LAWS AFFECTING STATE BOARDS OF ACCOUNTANCY

Continued

State	Year of Enactment	Scheduled Date of Termination	Frequency of Review	Status
Nebraska	1977	7/ 1/83	6 yrs.	In progress
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	7/ 1/81	----	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	12/31/83	----	In progress
Puerto Rico	NA	----	----	----
Rhode Island	1977	6/30/84	----	----
South Carolina	1978	6/30/86	5 yrs.	First review completed. Board extended to 6/30/86
South Dakota	1977	Not set	----	----
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	6/30/84	6 yrs.	----
West Virginia	NA	----	----	----
Wisconsin	NA	----	----	----
Wyoming	NA	----	----	----

COMPOSITION OF STATE BOARDS OF ACCOUNTANCY

State	CPAs	PAs	Non-Licensees	Total
Alabama	5	2	--	7
Alaska	5	--	2	7
Arizona	4	--	1	5
Arkansas	4	1	1	6
California	4	2	3	9
Colorado	4	--	1	5
Connecticut	3	1	2	6
Delaware	4	--	1	5
District of Columbia	3	1	1	5
Florida	5	--	2	7
Georgia	5	1	1	7
Guam	4	--	--	4
Hawaii	5	2	2	9
Idaho	5	--	--	5
Illinois	5	--	--	5
Indiana	3	2	1	6
Iowa	5	--	2	7
Kansas	5	1(a)	1	7
Kentucky	6	--	1	7
Louisiana	5	--	--	5
Maine	3	3	1	7
Maryland	4	--	1	5
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	5	2	1	8
Nevada	6	1	--	7
New Hampshire	3	1	1	5
New Jersey	5	2	4(b)	11
New Mexico	3	2	1	6
New York	16	4	4	24
North Carolina	5	--	2	7

COMPOSITION OF STATE BOARDS OF ACCOUNTANCY

Continued

<u>State</u>	<u>CPAs</u>	<u>PAs</u>	<u>Non-Licensees</u>	<u>Total</u>
North Dakota	4	1	--	5
Ohio	4	2	1	7
Oklahoma	5	--	1	6
Oregon	5	1	1	7
Pennsylvania	6	2	3(b)	11
Puerto Rico	5	--	--	5
Rhode Island	3	--	--	3
South Carolina	5	2	2	9
South Dakota	3	1	2	6
Tennessee	6	3	2	11
Texas	7	2(a)	3	12
Utah	4	--	1	5
Vermont	2	2	1	5
Virginia	5	--	2	7
Virgin Islands	3	--	--	3
Washington	3	2	--	5
West Virginia	3	3	--	6
Wisconsin	5	--	2	7
Wyoming	4	--	1	5
U.S. TOTAL	250	53	67	370

a) Licensed Municipal Public Accountant, who may be a CPA.

b) Includes 1 State Executive Department Member who may be a CPA.

**COMPILATION OF
GENERAL QUALIFICATIONS, EDUCATION AND EXPERIENCE REQUIREMENTS
FOR THE CPA CERTIFICATE AND PERMIT TO PRACTICE**

State	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	4 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)	4 2 or 2½	4 3, 3½ or 4(f)
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 (g)	---	No	No	D G	1 0	1 0
Georgia	18	No	E or O	D(c)	2	5
Guam	21	Yes	R 3 months, E or O	D G	2 1	2 1
Hawaii	18	No	No	G	1,500 chargeable hours in the performance of audits or 2 years	2
Idaho	18	No	R (is, has been or plans to immediately become a resident)	D	1	2
Illinois	21	Yes	R or O	4	1	1
Indiana	18	No	R (60 days actual residency or 6 months legal residency)	D G	3 2	3 to 6 3 to 6

Continued from preceding page

**COMPILATION OF
GENERAL QUALIFICATIONS, EDUCATION AND EXPERIENCE REQUIREMENTS
FOR THE CPA CERTIFICATE AND PERMIT TO PRACTICE**

State	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	O D G	3 2 1	No
Kansas	---	No	R, E or O	D(h) G(h)	2 6 months to 1 year	Yes(i) Yes(i)
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(j) 1 year	D G	2 1	Yes 1
Maine	18	Yes	R, E or O	D G	2 1	2 1
Maryland	18	Yes	R (on date of application)	D	0	0
Massachusetts	18	Yes	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	Nonresidents must show need for a Minnesota certificate	O 2 D G	6 5 2 or 3 1	6 5 2 or 3 1
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	1
Nebraska	21	No	R, E or O	D	2	3 or 3½
Nevada	---	No	R, E or O	D	2	Yes
New Hampshire	21	No	R, E or O (at the time of filing the application)	4 G	2 1	2 1

Continued from preceding page

COMPILATION OF GENERAL QUALIFICATIONS, EDUCATION AND EXPERIENCE REQUIREMENTS FOR THE CPA CERTIFICATE AND PERMIT TO PRACTICE

State	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(k)	No
New York	21	No	No	O D G	15 2 1	No 2 1
North Carolina	18	Yes	R, 4 months (at the time of filing the application)	2(c) G	2 1	5 4
North Dakota	18	No	R	O D	4 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	O D	3 0	3 0
Oregon	---	No	No	O D G	2 2 1	3 to 5 3 to 5 3
Pennsylvania	18	No	R	D G	2 1	Yes
Puerto Rico	21	Yes	R, E or O	O D	6 0 to 4	12 8
Rhode Island	21	No	R, E or O	D G	2 1	2 to 5 --
South Carolina	18	No	R	D(c)	2	2
South Dakota	18	Yes	R, E or O	D	1	No
Tennessee	---	No	R, E or O	D(c) G	2 1	3 2
Texas	18	Yes(l)	No	2 D G	6 2 1	6 2 1
Utah(m)	21	Yes	R, E or O	D G	2 1	No

Continued from preceding page

**COMPILATION OF
GENERAL QUALIFICATIONS, EDUCATION AND EXPERIENCE REQUIREMENTS
FOR THE CPA CERTIFICATE AND PERMIT TO PRACTICE**

State	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	R, E or O	1 (n)	2	Yes
Virginia	---	No	No	D(c) G	2 1	3 or 4 2 or 3
Virgin Islands	21	Yes	R, E or O	O D	6 2 to 3	No 2 to 3
Washington	18	No	R, E or O	D(c)	1 or 2	2 or 3
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) Equivalent experience may be longer than 4 calendar years.
- (g) New education and experience requirements become effective after August 1, 1983.
- (h) Including specified courses as defined by the Board.
- (i) Only acceptable equivalent experience is 1½ years as employee of the legislative division of post audit; with graduate degree only 1 year of post audit experience is required.
- (j) No residency required for a reciprocal certificate.
- (k) Only one year of experience in New Mexico is required of holders of a baccalaureate degree majoring in accounting.
- (l) Or have lived in Texas 90 days preceding date of submission of initial examination application.
- (m) Those licensed to practice public accountancy by the state of Utah for a period of at least 20 years are exempted from passing the Uniform CPA Examination.
- (n) Must have high school diploma and 30 hours of accounting and related subjects, including 3 hours in auditing.

CPA EXAMINATION CONDITIONING REQUIREMENTS

State	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)		Next 5 Exams		Yes
California	2(a)		Next 6 Exams	Only one (1) such conditional credit shall be granted within any one year period.	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)		Next 6 Exams	If none is passed in 3 attempts, must show evidence of additional study.	Yes
Delaware	2(a)	50%	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	If all parts are failed, may become conditioned on next exam and pass rest on 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

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CPA EXAMINATION CONDITIONING REQUIREMENTS

State	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	If a grade of less than 40 is received on any part, the candidate must skip one examination.	Yes
Maine	2(a)		Next 6 Exams		Yes, if within 6 exams
Maryland	2(a)	50% (no minimum if 3 are passed)	Next 5 Exams		Yes
Massachusetts	2(a)	50% average	Next 6 Exams		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% average	Next 4 Years	Must sit for all remaining subjects each time he or she appears for reexamination.	Yes

CPA EXAMINATION CONDITIONING REQUIREMENTS

State	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%	No time limit		Yes
Montana	2(a)		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%	Next 5 Years		Yes
New Jersey	2(a)	50% average	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)		No time limit	Subjects may be passed singly after 2 parts are passed together. Also, credit may be earned for problems taken singly.	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 (b)
Puerto Rico	2		No time limit		Yes
Rhode Island	2(a)		No time limit	Must sit for all failed subjects.	Yes

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CPA EXAMINATION CONDITIONING REQUIREMENTS

State	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)		Next 4 Years		Yes
Tennessee	2(a)		Next 6 Exams	Must sit for all failed subjects each time. If less than 50% average and all subjects failed, must present evidence of additional study.	No
Texas	2(a)		Unlimited, if conditioned prior to September 1, 1979; otherwise next 10 Exams		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.	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	Must sit for exam at least once every 12 months to retain credit.	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.

**STATES WHICH MAY ISSUE CPA CERTIFICATES
TO CANDIDATES WITHOUT PRIOR EMPLOYMENT EXPERIENCE**

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

- (a) *Experience is required for the permit or license to practice.*
- (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.*

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

State	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	Theory and 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
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 equivalent	1 year of acceptable 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

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

State	Title	Age	Education	Experience	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 equivalent	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	None
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

Continued from preceding page

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

State	Title	Age	Education	Experience	Examination
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 of the Uniform CPA Examination, or Meet the education requirement
South Dakota	Public Accountant	18	Baccalaureate degree with a major in accounting	None	Accounting practice part of the Uniform CPA Examination
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	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

**STATES WHICH REQUIRE
CPA CANDIDATES TO COMPLETE
A SPECIAL EXAMINATION OR COURSE
IN PROFESSIONAL ETHICS**

- | | |
|----------------|--------------------|
| 1. Alabama | 18. Nebraska |
| 2. Alaska | 19. Nevada |
| 3. Arizona (a) | 20. New Jersey (b) |
| 4. Arkansas | 21. New Mexico |
| 5. California | 22. North Dakota |
| 6. Colorado | 23. Ohio |
| 7. Delaware | 24. Oklahoma |
| 8. Hawaii | 25. Oregon |
| 9. Idaho | 26. Rhode Island |
| 10. Indiana | 27. South Dakota |
| 11. Iowa | 28. Tennessee |
| 12. Kansas | 29. Utah |
| 13. Kentucky | 30. Virginia |
| 14. Maryland | 31. Washington |
| 15. Minnesota | 32. Wisconsin |
| 16. Missouri | 33. Wyoming |
| 17. Montana | |

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

(b) Interview before State Board Character Committee.

STATE BOARD FEES

State	Initial Exam	Re-Exam (all parts)	Reciprocal	Temporary Practice Permit	License (Indiv.) Annual/ Biennial/Triennial
Alabama	\$ 75	\$ 100(a)	\$ 50	\$ 25	\$ 25A
Alaska	50	50	60		60B
Arizona	100	100	50		100B
Arkansas	85	75	50		25A
California	75	75	50		40B
Colorado	60	60	58		38B
Connecticut	50	50	150		150A
Delaware	100	75	100	100	
District of Columbia	95	95	80		40B
Florida	125	100	150	10	50B
Georgia	100	100	100	50	50B
Guam	35	25			25A
Hawaii	45	45	45	30	30B
Idaho	75	65	35		50A
Illinois	75	60	60		25B
Indiana	75	75	75		40B
Iowa	90	75	60		90B
Kansas	75	60	75		70B
Kentucky	75	75	25	50	50A
Louisiana	75	65	50(b)		40A
Maine	80	20	100		25A
Maryland	70	70	50		50B
Massachusetts	115	115	100	15	60B
Michigan	100	80	35	15	25A(c)
Minnesota	100	100	75		15A
Mississippi	92	72	50		25A
Missouri	75	75	75		36A
Montana	100	100	70		50A
Nebraska	80	75	80		50A
Nevada	75	75	175	150(d)	120A

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STATE BOARD FEES

State	Initial Exam	Re-Exam (all parts)	Reciprocal	Temporary Practice Permit	License (Indiv.) Annual/ Biennial/Triennial
New Hampshire	\$ 125	\$ 100	\$ 125	\$	\$ 50B
New Jersey	100	75	100		40B
New Mexico	60	60	50		50A
New York	125	65	75		80B
North Carolina	75	75	75	25	25A
North Dakota	100	100	100		40A
Ohio	100	100	100		90T
Oklahoma	100	100	100		25A
Oregon	75	75	100		80B
Pennsylvania	50	50	50		30B
Puerto Rico	50	25	50		10A
Rhode Island	50	50	100		25A
South Carolina	100	100	50		45A
South Dakota	120	75	120		50A
Tennessee	100	75	25	25	25A
Texas	75	75	75	10	30A
Utah	75	50	50		40B
Vermont	100	100	100		10B
Virginia	85	75	85		30B
Virgin Islands	50	25	25		15A
Washington	75	75	40		40A
West Virginia	40	20	60	10	10A
Wisconsin	50	50	50		25B
Wyoming	95	94	35		70A

- (a) Includes \$25.00 reexamination registration fee.
- (b) Reciprocal certificate \$25.00, reciprocal certificate and license to practice \$50.00.
- (c) Includes \$10.00 registration fee.
- (d) Plus \$25.00 per person working in Nevada.

STATE CONTINUING EDUCATION/Rules and Regulations

State	Law	Board Regulations	Reporting Form	Coverage
Alabama	x	x	x	All registered PAs and 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 a 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
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
Hawaii	x	x	x	All holders of a permit to practice

Hours	Reciprocity	Comments	State
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			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
(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' courses must be approved by the State Board in advance. So must self-study & correspondence courses	Georgia
80 hours in biennium. May carry over excess up to 80 hours. Also may make up deficiency 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 suggested continuing education hours shown thereon. 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

STATE CONTINUING EDUCATION/Rules and Regulations *Continued*

State	Law	Board Regulations	Reporting Form	Coverage
Idaho		x	x	All licensees engaged in public practice
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	Not yet	Not yet	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	State
80 hours every 2 years, including at least 30 hours each year	Must meet the requirement prior to renewal and thereafter		Idaho
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	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

STATE CONTINUING EDUCATION/Rules and Regulations *Continued*

State	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
Montana	x	x	x	CPAs & LPAs engaged in the practice of public accounting unless granted exemption 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 Mexico	x	x	x	Resident licensees in public practice
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	State
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 CPE requirement on a pro rata basis when license next renewed		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
120 hours in 3 years of which 24 must be in accounting or auditing subjects	Considered to meet requirement until 6/30 following date of application. Then must complete 40 hours (8 of A&A) within 1 year		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
120 hours in each 3-year period preceding reregistration	Must complete pro rata amount to next renewal date		New Mexico
32 in 1983, 40 in 1984 and each year thereafter. Excess hours up to 24 may be carried forward 1 year		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

STATE CONTINUING EDUCATION/Rules and Regulations *Continued*

State	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 permits to practice
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 licensees in public practice
Tennessee	x	x	Not yet	All licensees in public practice
Texas		x		All licensees

Hours	Reciprocity	Comments	State
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			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. By next reporting date must furnish evidence of completing 40 hours of CPE before end of 8-month period following entry into Oregon practice	Effective 7/1/83, 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
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
96 hours in 3-year period preceding annual licensing	Must complete 32 hours within 1 year from the June 30 after receiving South Dakota certificate. Must complete 64 hours in 2 following years. May receive credit for education completed prior to filing application	CPA firms may qualify all programs in advance	South Dakota
120 hours in 3-year period preceding license renewal			Tennessee
20 hours for 1985 license year; 40 thereafter		Beginning in 1983, mandatory reporting of hours, even when the number of hours is zero(0), is required as a condition of license renewal. For 1985 renewals, and thereafter, mandatory attendance and reporting is required	Texas

STATE CONTINUING EDUCATION/Rules and Regulations *Continued*

State	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
Washington	x	x	x	All licensees in public practice
Wyoming	x	x	x	All holders of live permits to practice

Hours	Reciprocity	Comments	State
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
120 hours (15 days) in 3 years preceding annual licensing. 16 hours (2 days) in each calendar year and 48 hours (6 days) in each 3-year period must be in accounting-related or auditing-related subjects. Nontechnical courses are limited to 8 hours per year. A licensee is exempt from the accounting and auditing subject requirement for any calendar year during which he was not involved in preparing financial reports provided he does not expect to be involved in succeeding calendar year	Must meet requirements 3 years following the end of the calendar year in which the individual's first permit to practice is issued		Washington
120 hours in 3-year period preceding annual licensing	120 hours in 3 years preceding first renewal of annual permit		Wyoming

**STATE CONTINUING EDUCATION/Rules and Regulations
Qualifying Subjects, Programs and Reporting**

State											Comments																						
	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	Statistics	Mathematics	Computer sciences											
Alabama	x	x	x	x	x	x	x(1)				x	Maximum credit: technical sessions of Chapter meetings - 8 hours; self-study - 50%; articles and books - generally 25%. Instructors must be approved by the Board	x	x	x	x																	
Alaska	x	x	x	x	x	x	x(5)				x	Maximum credit: instructor - 30 hours in 2-year period																					
Arizona	x	x	x	x	x	x	x	x	x	x	x	Maximum credit: instructor 40 hours; articles and books 20 hours; practice reviews 10 hours for each biennial registration period	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
Arkansas	x	x	x	x	x	x	x					Lecturers and discussion leaders will not be allowed credit for repetition of same course material in same year																					
California	x	x	x		x	x	x				x	Maximum credit: instructor 1 hour for each hour as an instructor																					
Colorado	x	x	x	x	x	x	x(1)	x			x	Maximum credit: formal self-study - generally 25%; instructor - 50% articles and books - 50%	x(a)	x(a)	x(a)	x(a)	x	x	x	x	x(3)	x	x	x									
Connecticut	x	x	x	x	x	x	x(5)				x	Maximum credit: instructor 20 hours per year; articles and books generally 10 hours per year; noncredit college courses 10 hours per year	x	x	x	x	x	x	x	x	x(2)	x	x	x									
Dist. of Columbia												(Not yet available)																					
Florida	x	x	x	x	x	x	x(1)					No credit after second instruction of same course	x	x	x	x	x	x	x	x	x(2)	x	x	x									
Georgia	x	x	x	x	x	x	x(1)				x	Maximum credit articles and books - 15 hours	x	x	x	x	x	x	x	x	x(2)	x	x	x									

											Comments												Reporting Date	State						
Communications arts	Production	Performer	Business (human) relations	Social management & organization	Specialized areas 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											
									x	x	x	x	x	x					Formal programs of learning which contribute directly to the professional competence of a registrant in public practice	x	x	x	x	x	x	x			Annually on 10/1	Alabama
									x	x	x	x	x						Any subject which contributes directly to the professional competence of a person licensed to practice as a CPA	x									12/31 of odd-numbered years	Alaska
x	x	x	x			x	x	x	x	x	x	x	x	x					Formal programs of learning which contribute directly to the professional competence of an individual registered to practice as a public accountant	x	x	x	x	x	x				Biennially during month of birth date	Arizona
									x	x	x	x	x						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	x	x	x	x	x					Annually on 7/1	Arkansas
									x	x	x	x	x						Formal programs of learning which contribute to one's professional competence	x	x	x	x	x					Biennially on birth date	California
x	x	x	x	x	x	x(a)	x(a)	x	x	x	x	x	x	x					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	x	x	x	x	x	x				Biennially prior to 5/31 of even-numbered years	Colorado
x	x	x	x	x	x	x	x	x	x	x	x	x	x						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	x	x	x	x	x	x				Annually on 7/31	Connecticut
																			(Not yet available)											District of Columt
x	x	x	x	x	x	x	x	x	x	x	x	x	x						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"	x		x	x	x					Must report by 7/15 prior to biennial license renewal. Hours claimed divided between: (a)accounting and auditing, and (b)other	Florida
x	x	x	x			x	x		x	x	x	x	x						And such other subjects as deemed appropriate by the Board	x	x	x	x	x					Biennially on 12/31	Georgia

Continued from preceding page

STATE CONTINUING EDUCATION/Rules and Regulations Qualifying Subjects, Programs and Reporting

State											Comments											
	AICPA & 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	Statistics	Mathematics	Computer sciences
Hawaii	x	x	x	x	x	x	x		x	x	Maximum credit: instructor 20 hours; books and articles 10 hours; practice review 10 hours (1 hour credit for each 2 hours devoted to practice review)	x	x	x	x	x	x	x	x(2)	x	x	x
Idaho	x	x	x	x	x	x	x(5)	x(8)			Maximum credit: 40 hours in 2 years	x	x	x	x	x	x	x	x(2)	x	x	x
Indiana	x	x	x	x	x	x	x				Maximum credit: instructor-50% of minimum; self-study -50%	x	x	x	x	x	x	x(2)	x			
Iowa	x	x	x	x	x	x	x(5)	x		x	Maximum credit: instructor-50% of total; books and articles - generally 25%	x	x	x	x	x	x	x(2)	x	x	x	
Kansas	x	x	x	x	x	x	x				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											(Not yet available)											
Louisiana	x	x	x	x	x	x	x(5)	x		x	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	x	x	x	x	x	x	x(2)	x	x	x	
Maine	x	x	x	x	x	x	x(1)			x	Maximum credit: instructor -50% of total	x	x	x	x	x	x	x	x	x	x	
Maryland	x	x	x	x	x	x	x				Maximum credit instructor -20 hours, self-study - 20 hours											
Massachusetts	x	x	x	x	x	x	x(5)	x		x	Maximum credit - instructor-50%; articles and books - generally 25%	x	x	x	x	x	x	x(2)	x	x	x	

										Comments											Reporting Date	State								
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											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		
x	x	x	x	x	x	x	x	x	Qualifying subjects include but are not limited to those shown	x(6)	x(7)	x	x	x	x									x	Report biennially on 11/30 of every odd-numbered year	Hawaii				
x	x	x	x	x	x	x	x	x		x	x	x	x	x	x	x								x	Annually by 1/30	Idaho				
					x	x			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)	x	x	x	x	x	x	x									Report by 2/15 of even-numbered years	Indiana				
x	x	x	x	x	x	x	x		Also other areas if they contribute to one's professional competence	x	x	x	x	x	x										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	Iowa				
									Any formal program of learning which contributes directly to the professional competence of a CPA	x	x	x	x	x										x	Report biennially on 6/30, of the specific renewal year	Kansas				
									(Not yet available)																Effective 7/1/85	Kentucky				
x	x	x	x	x	x	x	x		Also other areas that contribute to the licensee's professional competence	x	x	x	x	x											Report annually on 12/31 (or other fiscal year end selected by the licensee)	Louisiana				
x	x	x	x	x	x	x	x		Any formal program of learning which contributes directly to the professional competence of a registrant in public practice	x	x	x	x	x											Report annually on 6/30	Maine				
									Any formal program of learning which contributes directly to the professional competence of an individual after he has been enrolled to practice public accounting	x	x	x	x	x										x	Must also submit evidence to support fulfillment of requirements if program not previously approved by Board	Maryland				
x	x	x	x	x	x	x	x		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	x	x	x	x	x											Report biennially on 6/30	Massachusetts				

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STATE CONTINUING EDUCATION/Rules and Regulations Qualifying Subjects, Programs and Reporting

State											Comments											
	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	Statistics	Mathematics	Computer sciences
Michigan	x	x	x	x	x	x	x(1)	x		x	Maximum credit self-study 50% of total, instructor - 50%, articles and books - 25%, committee meetings - 25%	x	x	x	x	x	x	x(2)	x	x	x	
Minnesota	x	x	x	x	x	x	x(5)	x(8)		x	Maximum credit: instructor -50%; articles & books - generally 25%	x	x	x	x	x	x	x	x(2)	x	x	x
Mississippi											Maximum credit: instructor - 50%; articles & books - 25%	x	x	x	x	x	x	x	x(2)	x	x	x
Montana	x	x	x	x	x	x	x(5)	x(8)		x	Maximum credit: instructor - 50%; articles and books - generally 25%	x	x	x	x	x	x	x	x(2)	x	x	x
Nebraska	x	x	x	x	x	x	x(5)	x	x	x	Maximum credit: formal individual self-study-50%. In-firm CPE meetings count only if 50 minutes of continuous instruction	x	x	x	x	x	x	x	x(2)	x	x	x
Nevada	x	x	x	x	x	x	x			x	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%	x	x	x	x	x	x	x	x(2)	x	x	x
New Hampshire	x	x	x		x	x	x	x		x	Maximum credit: instructor up to two times the class contact hours but no more than 50% of the applicable renewal period requirement; books and articles - 25%	x	x	x	x	x	x	x	x	x	x	x
New Mexico	x	x	x	x	x	x	x	x(8)		x		x	x	x	x	x	x	x	x(2)	x	x	x

										Comments											Reporting Date	State								
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											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		
											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	Michigan	
x	x	x	x	x	x	x	x				Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a CPA	x	x	x	x	x											Annually on 12/31, or 3 years after initial registration, whichever is later	Minnesota		
		x	x	x	x	x	x				Also other areas if the licensee can demonstrate they contribute to his professional competence	x	x	x	x	x											6/30/83 and every third year thereafter	Mississippi		
x	x	x	x	x	x	x	x	x			Any program which meets CPE standards and demonstrably contributes to the CPA's professional competence	x	x	x	x	x											Must report annually by 7/31 for the period ended 6/30	Montana		
x	x	x	x	x	x	x	x				Also related areas which contribute to the professional competence of the individual in the practice of public accountancy	x	x	x	x	x											Annually on 1/31	Nebraska		
x	x	x	x	x	x	x	x				Also other areas if they contribute to one's professional competence	x	x	x	x	x	x										Annually on 12/31	Nevada		
x	x	x	x				x				Any formal program of learning which contributes to the growth and the professional knowledge and professional confidence of an individual in the practice of public accountancy															Biennially on 7/1	New Hampshire			
x	x	x	x	x	x	x	x				Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a public accountant	x	x	x	x	x											Annually on 12/31	New Mexico		

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STATE CONTINUING EDUCATION/Rules and Regulations Qualifying Subjects, Programs and Reporting

State									Comments													
	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	Law	Statistics	Mathematics	Computer sciences
North Carolina	x	x	x	x	x	x	x(5)			x	Maximum credit: instructor -50% of total; books and articles - generally 25%	x	x	x	x	x	x	x	x(2)	x	x	x
North Dakota	x	x	x	x	x	x	x															
Ohio	x	x	x	x	x	x	x(5)	x(8)		x	Maximum credit: instructor, articles and books determined by the Board	x	x	x	x	x	x	x	x(2)	x	x	x
Oklahoma	x	x	x	x	x	x	x		x		Maximum credit: instructor -50% of total; articles and books - 50% (25% without submitting manuscripts)	x	x	x	x	x	x	x	x	x	x	x
Oregon	x	x	x	x	x	x	x(1)	x(8)	x	x	Maximum credit: instructor -50% of total; books and articles - generally 25%	x	x	x	x	x	x	x	x(2)	x	x	x
Pennsylvania	x	x	x	x	x	x	x(5)	x(8)		x	Maximum credit: correspondence courses 50% of total; self-study courses - 25%; instructor - 50%; books and articles - generally 25% and no more than 50%	x	x	x	x	x	x	x	x(2)	x	x	x
Rhode Island	x	x	x	x	x	x	x			x	Maximum credit: instructor, speaker or discussion leader -50% of total											
South Carolina	x	x	x	x	x	x	x			x(9)		x	x	x	x	x	x	x	x(2)	x	x	x
South Dakota	x	x	x	x	x	x	x(1)			x	Instructors must be approved by Board of Accountancy. Self-study includes studying tax laws, accounting periodicals, publications and tape recordings if synopsis is prepared	x	x	x	x	x	x	x	x(2)	x	x	x
Tennessee	x	x	x	x	x	x	x(5)			x	Maximum credit: instructor - 50%; articles and books - 50% of 3-year requirement											

										Comments											Reporting Date	State		
Communications arts	Production	Personnel	Business (human) relations	Social management & organization	Specialized areas 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?	on completion of individual study programs			
x	x	x	x	x	x	x	x	x	x	Board will maintain a list of sponsors who comply with standards													Annually on 1/31	North Carolina
										Any subject which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting	x	x	x	x	x(4)								Annually on 6/30	North Dakota
x	x	x	x	x	x	x	x	x	x	Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting	x	x	x	x	x	x							November 15 every third year	Ohio
x	x	x	x	x	x	x	x	x	x	Any formal program of learning which contributes directly to the professional competence of an individual	x	x	x	x	x	x	x	x					Annually before 7/31	Oklahoma
										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	x	x	x	x	x								7/1 of odd-numbered years	Oregon
x	x	x	x	x						Also other subjects if the permit holder can demonstrate they contribute to the maintenance of his professional competence	x	x	x	x	x	x							9/1 of odd-numbered years	Pennsylvania
										Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting	x	x	x	x	x								Annually on 1/1	Rhode Island
x	x	x	x	x	x	x	x	x	x	At least 20% of the hours must be in accounting and/or auditing subjects	x	x	x	x	x	x	x						7/1 of even-numbered years	South Carolina
x	x	x	x	x	x	x	x	x	x	Also other subjects which contribute directly to the professional competence of the licensee in public practice	x	x	x	x	x	x							Annually on 7/1	South Dakota
										A formal program of learning which contributes directly to the professional competence of the licensee														Tennessee

Continued from preceding page

STATE CONTINUING EDUCATION/Rules and Regulations Qualifying Subjects, Programs and Reporting

State	Qualifying Subjects, Programs and Reporting								Comments	Qualifying Subjects																	
	AICPA & 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	Statistics	Mathematics	Computer sciences					
Texas	x	x	x	x	x	x	x(5)			x	Maximum credit: instructor - 50% of total; books and articles - 10 hours in any period	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
Utah	x	x	x	x	x	x	x				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%	x	x	x	x	x	x	x	x(2)	x	x	x					
Vermont	x	x	x	x	x	x	x																				
Washington	x	x	x	x	x	x	x(5)			x	Maximum credit as instructors is 15 hours in any 1 calendar year. Presentation hours in excess of the 15 may be reported as educational programs attended																
Wyoming	x	x	x	x(10)	x	x	x(5)		x(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	x	x	x	x	x	x	x	x(2)	x	x	x					

Communications arts Production Personnel Business (human) relations Social management & organization 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	Date 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	State
x	x	x	x	x	x	x	x	x	x		Any formal program contributing to the development and maintenance of the licensees' professional competence	x	x	x	x						Annually by 12/31	Texas
x	x	x	x	x	x					Overriding consideration is that they be formal programs of learning which contribute directly to the professional competence of an individual licensed to practice	x		x	x	x	x				Biennially by 8/31	Utah	
										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										June 30 of even-numbered years, beginning in 1980. Will not have to report specific programs	Vermont	
										Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting	x	x	x	x	x	x				1/31/84 for 1983, annually on 12/31 thereafter	Washington	
x	x	x	x	x						Also other areas if the permit holder can demonstrate they contribute to his professional competency	x	x		x						Annually on 12/31	Wyoming	

- (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).
- (11) A member firm must maintain for 5 years attendance lists, outlines and materials for programs it sponsors. For other programs, evidence of attendance or completion must be maintained by the firm or the individual for 5 years.

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

Alabama State Board of Public Accountancy

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Secretary
Telephone: (205) 834-7651

Alaska State Board of Public Accountancy

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

Arizona State Board of Accountancy

1645 West Jefferson Street
Phoenix, Arizona 85007
Attn: Alta F. Cushing
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
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Telephone: (501) 371-1520

California State Board of Accountancy

2135 Butano Drive, Ste. 112
Sacramento, California 95825
Attn: Della Bousquet
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1525 Sherman St., Room 600A
Denver, Colorado 80203
Attn: Evelyn Brundage
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165 Capitol Avenue, Rm. G-8
Hartford, Connecticut 06106
Attn: Peter M. Sarkissian
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P. O. Box 1401
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District of Columbia Board of Accountancy

Dept. of Licenses
Investigations & Inspections
614 H Street, NW
Washington, D.C. 20001
Attn: Barbara Hagans
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Florida State Board of Accountancy

4001 NW 43rd Street
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Gainesville, Florida 32606
Attn: Martha P. Willis
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Georgia State Board of Accountancy

166 Pryor Street, SW
Atlanta, Georgia 30303
Attn: Barbara Wilkerson
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Guam Territory Board of Public Accountancy

P. O. Box P
Agana, Guam 96910
Attn: Robert J. Steffy, CPA
Telephone: ("O") 646-6987

Hawaii Board of Accountancy

Dept. of Commerce and
Consumer Affairs
P. O. Box 3469
Honolulu, Hawaii 96801
Attn: Henry Lee
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Idaho State Board of Accountancy

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Continued

THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

Illinois Committee on Accountancy

University of Illinois
10 Administration Building
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Secretary
Telephone: (217) 333-1565

Illinois Public Accounting Registration Committee

Dept. of Registration & Ed.
320 West Washington St., 3rd Floor
Springfield, Illinois 62786
Attn: Gary L. Clayton
Director
Telephone: (217) 785-8000

Indiana State Board of Public Accountancy

Reg. Occup. & Prof. Ser. Bur.
1021 State Office Bldg.
Indianapolis, Indiana 46204
Attn: Mary Lou Bauer
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Iowa Board of Accountancy

Executive Hills, West
1209 Court Avenue
Des Moines, Iowa 50316
Attn: William Schroeder
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Kansas Board of Accountancy

503 Kansas, Room 236
Topeka, Kansas 66603
Attn: Glenda Sherman
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Kentucky State Board of Accountancy

310 West Liberty, Suite 315
Louisville, Kentucky 40202
Attn: James T. Ahler
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State Board of CPAs of Louisiana

310 Masonic Temple Bldg.
333 St. Charles Avenue
New Orleans, Louisiana 70130
Attn: Mildred M. McGaha, CPA
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84 Harlow Street
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501 St. Paul St., 9th Floor
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Massachusetts Board of Public Accountancy

100 Cambridge St., Room 1524
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Michigan Board of Accountancy

Dept. of Licensing & Reg.
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Lansing, Michigan 48909
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Continued

THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

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Nevada State Board of Accountancy

Security Bank Building
1 East Liberty St., Suite 614
Reno, Nevada 89501
Attn: Gordon Livingston
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New Hampshire Board of Accountancy

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Concord, New Hampshire 03301
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Newark, New Jersey 07102
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New York State Board for Public Accountancy

State Education Department
Cultural Ed Center, Room 3011
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Puerto Rico Board of Accountancy

Examining Boards
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Continued

THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

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