

1996

# Digest of state accountancy laws and state board regulations, updated edition, 1996

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**

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*Updated Edition*

Published jointly by the  
American Institute of Certified Public Accountants  
1211 Avenue of the Americas, New York, NY 10036-8775  
and  
National Association of State Boards of Accountancy  
380 Lexington Avenue, New York, NY 10168-0002

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**AICPA**  
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The AICPA is the national professional association of certified public accountants in the United States. Members are CPAs from every state and territory of the United States and the District of Columbia. Currently, there are more than 327,000 members. Approximately 40 percent of those members are in public practice, and the other 60 percent include members working in industry, education, government and other various categories.

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

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1234567890 SSRA 99876

ISSN 0161-4290

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## PREFACE

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This digest updates the 1994 edition. It 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," "educational requirement," and "experience requirement," and organized into individual state summaries. These state summaries are arranged alphabetically on pages 1 through 110.

In addition, several tabulations of the state licensing requirements are included on pages 113 through 155 to facilitate comparison of the requirements of various states.

For current and detailed information on individual state licensing requirements, contact the appropriate state board of accountancy (see pages 159 through 162) directly.

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



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# THE LICENSING AND REGULATION OF PROFESSIONAL ACCOUNTANTS

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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 (50) 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 54 jurisdictions. The accountancy law in each of these jurisdictions restricts the use of the title "certified public accountant" to individuals who are registered as such with the state regulatory authority.

Regulatory laws in all but three states prohibit nonlicensees (i.e., persons not registered with the state regulatory authority) from expressing opinions or issuing prohibited forms of reports on financial statements. In other words, the laws restrict the performance of specific professional accounting services to licensees.

The three states that provide exceptions to the rule are Arizona, North Carolina, and Wyoming. These states are often referred to as "permissive" states because their accountancy laws only restrict the use of the CPA title. In such states anyone may render accounting, including auditing, services. The state does not regulate the scope of accounting services; it only regulates the use of the title "certified public accountant."

In many of the regulatory states, non-CPAs who were practicing public accounting on the effective date of the accountancy law were eligible to register as public accountants in accordance with a grandfather clause. Under those so-called "dying class" laws, no provision was made for the continued licensing of public accountants. There are currently 35 states that have a dying class of accountants. In addition, there are ten states that license a second class of accountants (as well as CPAs) on a continuing basis using various titles such as "accounting practitioner," "registered public accountant," "licensed public accountant," or "public accountant." Those ten states are Delaware, Georgia, Indiana, Iowa, Maine, Montana, Oklahoma, Oregon, South Carolina and Vermont.

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

# **SUMMARY OF STATE LICENSING REQUIREMENTS**

**Alphabetically By State**

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# ALABAMA

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

**Educational Requirement.** An applicant must hold a baccalaureate degree from an accredited college or university before he/she is eligible to sit for the Uniform CPA Examination. A candidate may sit for the examination without being in public accounting if he/she possesses a degree with a major in accounting or its equivalent. After January 1, 1995, any person who has not previously sat for the Uniform CPA Examination must have completed a total of one hundred fifty (150) semester hours or two hundred twenty-five (225) quarter hours of post-secondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board. The total education program must include an accounting concentration as defined by the Board of Accountancy and such other course work as the Board may require by regulation.

**Experience Requirement.** A candidate who meets the general qualifications and education requirement is eligible to sit for the Uniform CPA Examination. Permits to engage in the practice of public accounting shall be issued to a holder of a certificate of certified public accountant who has two (2) years of experience in the practice of public accounting acceptable to the Board, or five (5) years in private industry in a qualifying position.

**Conditioning.** A candidate who passes any two (2) sections of the Uniform CPA Examination is granted credit for such sections provided he/she obtains a minimum score of fifty (50) in those sections not passed. This credit is retained for the next four (4) consecutive examination dates. If such conditioned candidate passes an additional section, the conditioning period will start over.

When sitting for the entire examination, an applicant who fails to score an average grade of fifty (50) and who has no grade over sixty (60) must skip one (1) administration of the examination before applying for reexamination. Credit for the successful completion of sections of the examination may be granted to a candidate who has passed such sections of the examination in another state and who otherwise meets the Alabama requirements and receives at least a grade of fifty (50) on the remaining subjects.

**Continuing Professional Education (CPE).** Each person to whom the continuing professional education requirement applies must complete forty (40) hours of acceptable continuing professional education each fiscal year by September 30. Eight (8) hours must be in accounting and auditing, and no more than eight (8) may be in human behavior courses. No more than fifty (50) percent of the hours may be in self-study.



**Quality Review.** The Board has statutory authority to implement a quality review program.

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

**Reciprocity.** An applicant for a reciprocal CPA certificate based on a certificate issued by another state must be a citizen of the United States or have declared his/her intent to become a citizen, be nineteen (19) years of age or older, and be of good moral character. He/she must have satisfactorily passed an ethics examination acceptable to the Board, or the Business Law and Professional Responsibilities section of the examination beginning with the May 1994 Uniform CPA Examination. The applicant must demonstrate five (5) years of experience in public accountancy within the previous ten (10) years. An applicant must meet the requirements in effect in Alabama when his/her original certificate was issued.

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

**Other.** The Board has the authority to levy civil fines.

**Fees**

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

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# ALASKA

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

**Educational Requirement.** To sit for the Uniform CPA Examination an applicant must have a baccalaureate degree conferred by a college or university acceptable to the Board; or verify that they are within eighteen (18) semester hours of obtaining a baccalaureate degree. The degree can be with a non-accounting major. The one hundred fifty (150) hour education requirement is effective September 1, 1997. There are no course specifications.

**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 had the required number of years of professional accounting experience. Three (3) years of professional accounting experience are required if such applicant holds a baccalaureate with a non-accounting major; or two (2) years if such applicant holds a baccalaureate with a concentration in accounting. Professional accounting services include the application of auditing procedures and techniques, and other related activities, as defined by the Board. Part-time work experience is acceptable and will be evaluated by the Board on a case by case basis.

**Conditioning.** An applicant who fails an examination may take as many examinations as the applicant chooses. An applicant who receives a passing grade in at least two (2) subjects before May 1, 1994, has the right to be reexamined in only the remaining sections at succeeding examinations within five (5) years after the first examination, if the applicant takes an examination in the remaining sections at least once each calendar year unless excused by the Board for good cause. An applicant who receives a passing grade in the remaining sections has passed the entire examination. An applicant must attain a minimum grade of fifty (50) percent on each section required to be written but not passed at an examination sitting to receive credit for passing sections on which a grade of at least seventy-five (75) percent was attained at that sitting.

**Continuing Professional Education (CPE).** A CPA who is engaged in public accounting and has held a certificate for two (2) years or more must complete eighty (80) hours of acceptable continuing education in the two (2)-year period immediately preceding each biennial renewal of the permit to practice. A practitioner applying for renewal of such permit must submit documents upon request indicating satisfaction of the continuing education requirements.

**Quality Review.** The Board has statutory authority to require that on either a uniform or a random basis, as a condition to issuance and renewal of permits, applicants must undergo and pass quality reviews conducted in a manner the Board may specify. The Board is currently working on quality review regulations.

**Temporary Practice.** General permits for nonresident firms can be obtained on a temporary basis.

**Reciprocity.** Technical provisions for reciprocity are repealed; however, the Board may give credit to an applicant who has passed all or part of the examination in another state if the Board determines that the standards under which the examination was held are as high as the standards established for the examination in this State.

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

**Fees**

Application (all initial applications) .....	\$ 50.00
Examination .....	100.00
Reexamination (all sections) .....	100.00
Active Permit (biennial) .....	165.00
Inactive Registration (biennial) .....	100.00
Partnership or Corporation Biennial Permit/License .....	100.00
General Permits to Practice (annual)	
Application .....	50.00
Permit .....	75.00

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## ARIZONA

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**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 educational and experience requirements; and passes the Uniform CPA Examination and a course in professional ethics.

**Educational Requirement.** An applicant for a CPA certificate must hold a bachelor's degree from one of the public or private regionally accredited universities or colleges in this State, or from a college or university maintaining standards comparable to those of the private or public regionally accredited universities and colleges in this State. In addition, an applicant must have acquired twenty-four (24) semester hours in accounting and eighteen (18) semester hours in related economics and business administration courses from a regionally accredited college or university. If the applicant has the stipulated bachelor's degree but does not have the required courses, the applicant must pass a preexamination test



prepared by the accounting or other faculties of the State universities under the supervision of the Board, in lieu of the required accounting and/or business-related courses.

**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 aforementioned experience requirement.

**Conditioning.** A candidate who successfully completes any two (2) sections of the Uniform CPA Examination and who obtains a grade of at least fifty (50) on all sections not passed may be granted credit for such sections on the next six (6) consecutive examination dates.

A candidate who has taken two (2) examinations and has failed to receive a condition may be required to furnish evidence that he/she has made further diligent study in the failed sections before taking the next examination. A candidate will be permitted to take the fourth and subsequent examinations upon a statement of self-study providing the grades on the last examination demonstrate an overall improvement over the examination immediately prior; or upon proof of additional formal education.

Credit for the successful completion of sections of the examination may be granted to candidates who passed such sections of the examination in another state provided that such sections were passed in the other state under requirements equal to those in Arizona. In addition, a candidate who transfers conditions from another state must pass all the remaining sections of the examination within the next six (6) consecutive examinations following the date of conditioning in the other state.

**Continuing Professional Education (CPE).** All applicants for registration renewal who are engaged in the practice of public accounting must complete eighty (80) hours of continuing professional education during the two (2)-year period immediately preceding biennial registration. Resident applicants not in public practice must complete sixty (60) hours of continuing professional education during the two (2)-year period immediately preceding biennial registration. The Board shall grant exemption from the continuing education requirement for one (1) registration period for registrants who successfully complete a periodic reexamination conducted by the Board.

**Quality Review.** The Board has not implemented a quality review program. Proposed statutory language was drafted during the 1989 legislative session that would have given the Board the authority to require practice units to undergo quality reviews every three (3) years, however it failed to pass.

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

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

requirements: meets all current requirements in this State for issuance of a certificate at the time application is made; at the time of the issuance of the applicant's certificate in the other state, met all the requirements then applicable in this State; or after passing the examination on which the out-of-state certificate was based and within ten (10) years immediately preceding application in this State, the applicant either has had five (5) years of experience in another state in the practice of public accounting or meets equivalent requirements prescribed by the Board by rule.

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

**Fees**

Preexamination .....	\$ 60.00
Examination .....	175.00
Reexamination	
Per Section .....	50.00
All Sections .....	175.00
Proctoring--Out-of-State	
Nonconditioned .....	175.00
Conditioned (per section) .....	50.00
Reciprocal Certificate .....	50.00
Biennial Registration .....	150.00
Firm Registration .....	150.00

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**ARKANSAS**

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

**Educational Requirement.** An applicant for a CPA certificate must hold a baccalaureate degree with thirty (30) hours of accounting above the Principles/Introductory level with a minimum grade of "C" in each course. and thirty (30) hours of non-accounting courses in subject areas deemed appropriate by the Board with a minimum grade of "C" in each course.

**Experience Requirement.** An applicant who meets the general, educational, and examination requirements will be issued a permit to practice upon presenting evidence that such applicant has attained 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 master's degree in accounting or business administration is required to meet only one (1) year of the aforementioned experience requirement. Experience is not required for the CPA certificate.

**Conditioning.** A candidate who passes any two (2) sections of the Uniform CPA Examination is granted credit for such sections on the next six (6) consecutive examination dates provided a minimum grade of fifty (50) is obtained on the sections not passed.

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

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

**Continuing Professional Education (CPE).** An applicant for renewal of an annual permit to practice must complete 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.

**Quality Review.** One-third (1/3) of practice units are randomly selected each year to be peer reviewed. Those selected are required to submit a copy of an audit, a compilation, a review, and a government audit if performed. A practice unit can qualify for an exemption if it has successfully undergone an acceptable quality review or peer review.

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

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

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



**Fees**

Examination .....	\$160.00
Reexamination	
Per Section .....	40.00
All Sections .....	160.00
Annual Renewal	
Certificate Only .....	30.00
Certificate with Permit .....	40.00
Reciprocal Certificate .....	50.00

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**CALIFORNIA**

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

**Educational Requirement.** To be admitted to the examination a candidate must meet one of the following education requirements: complete a BA that includes the core course requirement of twenty (20) semester units of business subjects and ten (10) semester units of accounting subjects; complete one hundred twenty (120) semester units of course work including the core course requirement but no degree; complete the equivalent of either of the above at a foreign college or university (foreign degrees must be evaluated by a Board-approved advisory service); complete Board specified preliminary examinations (CLEP) and ten (10) semester hours of accounting; or be a member of a Board-recognized foreign accounting body.

**Experience Requirement.** An applicant who meets the general examination requirements and holds a baccalaureate 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 of 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 the type described above. An applicant who works part time is credited with one (1) month of experience for every one hundred seventy (170) hours of applicable experience.

Experience obtained in private or governmental employment may be accepted after review, if such experience is deemed to be substantially equivalent to the practice of public accounting.

**Conditioning.** An applicant who passes two (2) or more sections at any examination shall receive conditional credit for such section or sections, and shall have the right to be reexamined in the remaining section or sections for six (6) subsequent examinations. The Board may give credit to an applicant who has passed all or part of the examination in another state or jurisdiction, if the Board determines that the standards under which the examination was held are equivalent to the standards established for the examination by this Board.

**Continuing Professional Education (CPE).** A CPA who is engaged in public accounting must complete eighty (80) hours of acceptable continuing education during the two (2)-year period immediately preceding each biennial permit renewal and certify such on the renewal form at the time of renewal. A newly licensed CPA must complete 20 hours of CPE for each full six (6) months that pass between the effective date of his/her initial certificate and the next renewal date.

A licensee who is responsible for planning, directing, reporting or conducting substantial portions of field work on any financial or compliance audit report on a governmental agency must complete twenty-four (24) CPE hours of the eighty (80) CPE hour requirement in governmental accounting and auditing or related subjects during the two (2)-year license period. A licensed CPA who is required to comply with the governmental CPE requirement must complete six (6) hours of the twenty (20)-hour CPE requirement for each full six (6)-month increment from the date of engagement to the first renewal date. The Board may verify continuing education records on a random and/or selected basis.

A licensee who is not engaged in public practice, and who has been excepted on that basis from the continuing education requirement at the time of last renewal, may reenter by completing forty (40) hours of CPE within the twelve (12) months prior to notifying the Board of reentry.

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

**Temporary Practice.** Any person who is the holder of a valid and unrevoked certificate as a certified public accountant issued under the laws of any state, who applies to the Board for a certificate as a certified public accountant and submits eighty (80) hours of continuing education accumulated within the twenty-four (24) months immediately preceding the date of application, shall be deemed to be practicing temporarily in this State on professional business incident to his/her regular practice elsewhere until such time as the Board shall notify him/her that the application has been approved or rejected.

**Reciprocity.** California does not have any provisions for reciprocity. However, the Board may waive the examination requirements and issue a certified public accountant certificate to any applicant who is a holder of a valid and unrevoked certificate as a certified public accountant issued under the laws of another state,

if the Board determines that the standards under which the applicant received the certificate were as high as the standards established by the Board, and the applicant is over the age of eighteen (18) and has not committed acts or crimes constituting grounds for the denial of a certificate. The Board uses the “five (5) - in - ten (10)” rule in reviewing experience from outside California.

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

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

**Fees**

Examinations	
Each Section .....	\$25.00
Registration/Scheduling .....	60.00
Out-of-State Proctoring .....	75.00
CPA License Issuance	
Application Processing .....	200.00
Initial License (fee varies)* .....	175.00
Renewal of CPA/PA License** .....	175.00
Partnerships and Corporations	
Application Processing .....	150.00
Initial Registration (fee varies)* .....	175.00
Biennial Renewal** .....	175.00
Name Change .....	150.00
Certification of Grades/License Status .....	2.00

\* *Maximum Fee is \$175.00*

\*\* *Regulations are pending to reduce renewal fees to \$100, commencing July 1, 1996 and ending June 30, 1998.*

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## COLORADO

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

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

**Educational Requirement.** An applicant for a CPA certificate must hold a baccalaureate with a concentration in accounting, or its equivalent, or a non-accounting concentration, supplemented by what the Board determines to be the equivalent of an accounting concentration, from a recognized college or university. A concentration in accounting, or its equivalent, requires twenty-seven (27) semester hours in accounting subjects, of which twenty-one (21) semester hours must be in specialized accounting courses and 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 (1) 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, educational, 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. The experience is defined as no less than 2,080 employment hours and may be any combination of full-time or part-time employment for one or more employers. Beginning January 1, 1996, it must include a minimum of 1,800 qualifying work hours, as defined in the regulations. The one-year work experience must be gained over a minimum twelve (12)-month period of employment. The qualifying experience must be obtained no more than five (5) years prior to or subsequent to passing the examination.

In lieu of the experience requirement, the Board will accept a baccalaureate degree plus an additional thirty (30) semester hours of study or a master's degree. To qualify for a certificate, without meeting the experience requirement, 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, and an additional thirty (30) semester hours of study. In addition, the applicant must have thirty-six (36) semester hours of business-related courses, with not more than nine (9) in any one (1) area.

**Conditioning.** Effective January 1994, a candidate who successfully completes any two (2) or more sections and who receives a grade of at least fifty (50) in the remaining sections of the Uniform CPA Examination is granted credit for such sections on the next six (6) succeeding examination dates.

Credit for the successful completion of two (2) or more sections may be granted to candidates who passed such sections of the examination in another state, provided the candidate meets Colorado's educational requirements and conditioning rules.

**Continuing Professional Education (CPE).** A Colorado 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 certificate renewal.

**Quality Review.** The Board has a quality review program which is implemented in conjunction with settlement and/or discipline in disciplinary matters.

**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. The applicant must have passed the examination required for issuance of the certificate with grades which would have been passing grades at the time in Colorado; have five (5) years of experience practicing public accounting as a CPA in another U.S. licensing jurisdiction within the ten (10) years immediately preceding application; and have completed a minimum of one hundred (100) hours of CPE, with a minimum of forty (40) hours in the two (2) years immediately preceding the application. A course and examination in professional ethics is required as a condition to receiving a certificate by reciprocity.

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

**Other.** Civil fines are authorized under the Consumer Protection Act. The Board has statutory authority to levy administrative fines, as follows: in the first administrative hearing, not to exceed \$1,000.00; in subsequent proceedings, not less than \$1,000.00 nor exceeding \$2,000.00.

**Fees**

Examination .....	\$200.00
Reexamination	
One Section .....	88.00
Two Sections .....	122.00
Three Sections .....	156.00



All Sections .....	185.00
Proctoring Examination (for out-of-state candidates) .....	75.00
Reciprocal Certificate .....	120.00
Biennial Certificate	
Individual .....	90.00
Firm Triennial Registration .....	225.00
Original Registration of Firm .....	125.00

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## CONNECTICUT

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

**Educational Requirement.** To sit for the Uniform CPA Examination, an applicant must hold a baccalaureate degree from an accredited four (4)-year institution. An applicant must have at least forty-six (46) semester hours in the study of accounting and related subjects of which at least twenty-four (24) semester hours must be in accounting; three (3) semester hours in economics; three (3) semester hours in finance; three (3) semester hours in business law; and thirteen (13) semester hours in business-related subjects.

**Experience Requirement.** For an initial CPA certificate, Connecticut requires three (3) years of full-time, diversified experience, involving the application of generally accepted accounting principles and the application of generally accepted auditing standards, as the result of employment in public accounting or the equivalent in government or industry.

**Conditioning.** At each sitting of the Uniform CPA Examination, an applicant must take all sections for which credit has not been retained. An applicant who successfully completed two (2) sections of the examination and attains a grade of at least fifty (50) on each of the remaining sections is granted credit for such sections on reexamination for the next six (6) consecutive sittings.

**Continuing Professional Education (CPE).** Connecticut requires forty (40) hours of continuing professional education each year as a condition for renewal of the individual CPA license.

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

**Reciprocity.** A reciprocal CPA certificate may be granted when the holder of a certificate in another jurisdiction either meets the initial requirements of education, examination, experience, ethics, and good character, or has five (5) years of experience, after passing the Uniform CPA Examination, in the practice of public accounting within the last ten (10) years.

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

**Fees**

Examination .....	\$250.00
Reexamination .....	250.00
Certificate (initial and reciprocal) .....	75.00
License	
Initial .....	75.00
Annual Renewal .....	450.00
Reinstatement .....	450.00
Permit to Practice (initial and renewal)* .....	75.00

\* *No fee required for single licensee firms.*

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**DELAWARE**

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**General Qualifications.** A CPA certificate shall be granted to a person who is at least eighteen (18) years of age; is of good character; meets the specified educational requirements; and passes the Uniform CPA Examination and an examination in professional ethics. Inactive status is permitted.

**Educational Requirement.** An applicant for a CPA certificate must hold a two (2)-year degree with a concentration in accounting, or its equivalent (the completion of twenty-one [21] semester hours of accounting or equivalent courses), 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 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.** A holder of a CPA certificate will be issued a permit to practice upon presenting evidence to the effect that he/she has attained four (4) years of public accounting experience or eight (8) years of full-time experience either as an owner, principal, or employee of a recognized firm primarily engaged in the practice of public accountancy or in government, industry, or another related field. In the alternative, a candidate recognized as holding a baccalaureate from an accredited institution of higher education with a concentration in accounting or the equivalent (the completion of twenty-one [21] semester hours of accounting or equivalent courses) is required to meet two (2) years of acceptable experience under the guidance of a certified public accountant or four (4) years under the supervision of a public accountant. A candidate who holds a master's degree from an accredited institution of higher education with a concentration in accounting or its equivalent need only satisfy the requirement for one (1) year of experience under the guidance of a certified public accountant or two (2) years under the supervision of a public accountant.

Part-time experience is defined as twenty (20) hours or more, up to 35 hours per week.

**Conditioning.** A candidate who successfully completes any two (2) sections of the Uniform CPA Examination and obtains a grade of at least fifty (50) on all sections not passed is granted credit for such sections on the next five (5) consecutive examination dates. The minimum grade requirement is waived if three (3) sections are passed at a single examination. Credit for the successful completion of sections of the examination may be granted to candidates who passed such sections of the examination in another state.

**Continuing Professional Education (CPE).** Applicants for a permit renewal to practice public accounting must display proof satisfactory to the Board of no less than eighty (80) hours of CPE attained during the two (2) years since the previous biennial renewal date. Those individuals whose permits to practice have been issued at least one (1) year prior to the renewal date but less than two (2) years from that same date are required to satisfy the requirement for forty (40) hours of continuing professional education. A person holding a permit issued less than one (1) year prior to the renewal date is not required to show proof of any CPE credits. There is a 24 hour limit on home study for a two (2)-year period. In interactive self-study, one (1) CPE hour equals fifty (50) minutes of completion time. It is not necessary to preregister for courses.

**Quality Review.** The Board does not have a quality review program in its laws or regulations.

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

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

**Foreign Accountants.** The Board 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 reciprocity requirements and has also met qualifications of a foreign country which are determined to be comparable to the qualifications for an original certificate in Delaware.

The Board is using CAQEX and accepts the reciprocity principles between Canada and the United States. The Board does have some provisions in place to accept candidates from other countries. It does not have agreements with any foreign bodies.

**Other.** The Board does not yet have authority to levy civil fines. Making license issuance or renewal dependent upon successfully meeting court-ordered child support payments is in the works.

**Fees\***

Examination .....	\$175.00
Reexamination	
All Sections .....	145.00
One, Two, or Three Sections .....	120.00
Reciprocal Certificate .....	62.00
Temporary Certificate .....	62.00
Biennial Permit. Individual** .....	96.00
Biennial Permit. Firm ** .....	129.00

\* *Fees are set by the Director of Professional Regulation and are subject to change without notice.*

\*\* *Fee changes with each renewal.*

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## DISTRICT OF COLUMBIA

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**General Qualifications.** A CPA certificate may be granted to any person who is at least eighteen (18) years of age; is of good moral character; meets the specified educational requirements; and passes the Uniform CPA Examination. An applicant who has failed to renew a permit to practice for a period of more than three (3) years shall show reasonable cause or excusable neglect and provide proof of continuing competency to practice as determined by the Board.

**Educational Requirement.** The minimum education required for the CPA certificate is a baccalaureate degree with a concentration in accounting, or the equivalent, from an accepted four (4)-year, degree-granting college or university recognized by the Board. A candidate must have a minimum of twenty-four (24) semester hours in accounting subjects, to include courses in financial accounting, auditing, cost accounting, and federal income taxes, and three (3) semester hours in commercial law. A candidate who expects to meet the educational requirements within ninety (90) days following the examination may be eligible to sit for the examination. The one hundred fifty (150) hour education requirement is effective January 2, 2000.

**Experience Requirement.** No experience is required for the CPA certificate. An applicant who meets the general, educational, and examination requirements will be issued a permit to practice upon presenting evidence that the applicant has attained two (2) years of experience in the full-time practice of public accounting or the equivalent in private or governmental employment. Part-time experience is not provided for in the statutes or regulations.

**Conditioning.** A candidate who successfully completes two (2) sections of the Uniform CPA Examination and receives no grade less than fifty (50) in the sections not passed is granted credit for such sections and must sit for all sections for which credit has not been retained at the next five (5) consecutive examinations. A candidate who fails to pass all sections within the five (5) consecutive examinations shall forfeit all credits and be reexamined as a first-time applicant.

Credit for the successful completion of two (2) or more sections of the examination may be granted to candidates who passed such sections in another jurisdiction. A certificate will not be issued to a successful candidate who has not taken at least one section of the examination under the Board's supervision.

**Continuing Professional Education (CPE).** Licensees need to accumulate eighty (80) hours of continuing professional education during the two (2)-year period ending October 31 preceding renewal. Provision is made to require completion and satisfactory proof of forty (40) hours of CPE on renewal of a permit issued less than two (2) years but more than one (1) year prior to renewal.

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

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

**Foreign Accountants.** An accountant who holds a certificate, license, or degree from a foreign country that constitutes a recognized qualification for the practice of public accountancy in such foreign country may register with the Board. A person so registered may use the title by which he/she is known in his/her

own country, followed by the name of the country. The Board grants reciprocity for Canadian chartered accountants in good standing after having passed the Uniform Final Exam and who meet D.C. licensing requirements and pass CAQEX. The Canadian jurisdiction in which the CA's designation was obtained must admit D.C. CPAs in like reciprocal manner.

**Fees**

Application for Examination .....	\$170.00
Reexamination .....	170.00
CPA Certificate .....	20.00
<b>Biennial Permit to Practice</b>	
Initial Registration (Individual) .....	50.00
Renewal (Individual) .....	40.00
Partnership, Professional Corporation or Limited Liability Partnership .....	60.00
Initial Registration .....	60.00
Reciprocal Certificate (Endorsement) .....	50.00

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## FLORIDA

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

**Educational Requirement.** To sit for the Uniform CPA Examination, an applicant must hold a baccalaureate degree with a major in accounting, or its equivalent, from an accredited college or university and an additional forty-five (45) quarter hours beyond the baccalaureate, including a concentration in accounting and business courses as specified by the Board. This includes fifty-four (54) quarter hours in upper division accounting education, including not less than eighteen (18) quarter hours in financial accounting, eight (8) quarter hours in auditing, eight (8) quarter hours in taxation and not more than four (4) quarter hours in internship programs; and fifty-eight (58) quarter hours in general business, including eight (8) quarter hours in business law. General business courses must be at the upper-division level, except for Introduction to Macro and Micro Economics, Business Law I, Introductory Statistics, and Introduction

to Computer Information Systems. Business law courses must cover the Uniform Commercial Code, contracts, and torts. Elementary accounting courses are not acceptable.

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

**Conditioning.** A candidate who successfully completes two (2) sections of the Uniform CPA Examination and receives no less than a grade of fifty (50) on the sections not passed is granted credit for such sections on the next six (6) consecutive examinations.

**Continuing Professional Education (CPE).** All licensees who practice public accounting in Florida must satisfy the continuing education requirement. The basic requirement is the completion of eighty (80) hours of continuing education, of which at least twenty (20) hours must be in accounting- and auditing-related topics, and not more than twenty (20) hours may be in behavioral subjects during each two (2)-year reestablishment period. Prior approval of courses is only required for self-study courses. Interactive self-study courses: fifty (50) minutes equals one (1) hour.

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

**Temporary Practice.** A temporary license is required for out-of-state practitioners to fulfill specific engagements when they must come into the state to complete the engagement. Temporary licenses are not valid for more than ninety (90) days and will not be granted to practitioners who are residents. To obtain a temporary permit, an application must be completed, a fee paid, and a copy of one audited, one reviewed and one compiled financial statement must be submitted with the first temporary permit requested in each calendar year.

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state. Applicants must meet either the requirements in effect in Florida when their original license (certificate) was issued and hold an active license to practice; or the certification requirements in effect in Florida at the time of application. Any person who received his/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. Applicants must also show evidence of completion of CPE at least equal to that required of a Florida licensee in the two (2) years immediately preceding application.

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 30 following the date on the certificate.

**Foreign Accountants.** Canadian chartered accountants may be licensed in Florida provided they meet the educational requirements, pass the CAQEX, pass the Chartered Accountant Licensure Exam, hold a

Chartered Accountant license from a Canadian province and pass an examination on the accountancy laws and rules.

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

**Fees**

Examination* .....	\$185.00
Reexamination	
Per Section .....	40.00
All Sections .....	160.00
Reciprocal Certificate* (endorsement and transfer of credits) .....	150.00
Temporary Permit* (per permit) .....	400.00
Biennial Registration	
Individual .....	100.00
Partnership or Professional Service Corporation .....	150.00
Firm License (does not include sole proprietors) .....	150.00

\* *Nonrefundable*

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## GEORGIA

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**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 educational and experience requirements; and passes the Uniform CPA Examination.

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

As of January 1, 1998, any person who has not previously sat for the uniform written examination must have completed a total of one hundred fifty (150) semester hours, or two hundred twenty-four (224) quarter hours, of college education. An applicant who has completed forty-five (45) quarter hours, or thirty (30)



semester hours, in accounting subjects above the elementary level and thirty-five (35) quarter hours, or twenty-four (24) semester hours, in general business subjects at an accredited college or university will be deemed to have satisfied the accounting concentration and related business course requirements.

**Experience Requirement.** An applicant who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained two (2) years, or four thousand (4,000) hours, of continuous experience in public accounting immediately preceding the date of application for the certificate. Five (5) years, or ten thousand (10,000) hours, of continuous employment in the accounting field in industry, government, or college teaching may be accepted in lieu of the aforementioned experience requirement. Part-time experience is permitted if it is continuous and at least twenty (20) hours per week is earned.

**Conditioning.** A candidate who passes any two (2) or more sections of the Uniform CPA Examination is granted credit for such sections on the next five (5) consecutive examinations. A candidate must sit for all sections for which credit has not been granted. A minimum grade of fifty (50) is required on each section in order to qualify for conditioned status. Credit for passing sections of the examination may be granted to candidates who passed such sections of the examination in another state under the same conditions required of Georgia candidates.

**Continuing Professional Education (CPE).** A person who is a CPA for two (2) years or more must complete eighty (80) hours of acceptable continuing education (sixteen [16] hours of which must be in accounting and auditing subjects) during the two (2)-year period immediately preceding each biennial permit renewal; and a minimum of twenty (20) hours must be earned each year. A CPA for one (1) year but less than two (2) years must complete forty (40) hours of acceptable continuing education (eight [8] hours of which are required to be in accounting and auditing subjects) during the year immediately preceding such permit renewal.

**Quality Review.** In 1992, a report monitoring program was implemented. The program provides for all practice units registered in Georgia to submit, as a condition for renewal, a copy of an audit, a review, and a compilation prepared by the practice unit during the preceding biennium, if the unit has prepared these items during the time period. Satisfactory completion of an equivalent quality review program may be used to satisfy the Board's requirements.

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA who holds a current permit to practice in another jurisdiction that was issued after the recipient passed an examination equivalent to that required by the Georgia Board. An applicant must meet equivalent educational and experience requirements in effect in Georgia. Ten (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.

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

**Fees**

Examination .....	\$200.00
Reexamination (per section)	
One Section .....	70.00
Two Sections .....	95.00
All Sections .....	180.00
Application for Certification or Registration .....	20.00
Reciprocal Certificate .....	120.00
Temporary Permit .....	60.00
Biennial Permit .....	50.00
Firm/Office Registration .....	75.00

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## GUAM

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

**Educational Requirement.** An applicant for a CPA certificate must hold a baccalaureate degree or its equivalent with a concentration in accounting or its equivalent.

**Experience Requirement.** Experience is not required for the issuance of a certificate. However, the holder of the certificate must complete two (2) years of public accounting experience before being granted a permit to practice. Not less than thirty (30) semester hours of additional study may substitute for one (1) year of experience.

**Conditioning.** A candidate who successfully completes two (2) or more sections of the Uniform CPA Examination is granted credit for such sections on the next six (6) examinations, provided that a minimum grade of fifty (50) was obtained on all sections of the examination not passed. To retain credit for those

sections of the examination previously passed, a candidate must, at subsequent examinations, sit for all sections not passed. To receive credit for passing additional sections in any subsequent sitting, a candidate must not receive a grade of less than fifty (50) in any section not then passed.

**Continuing Professional Education (CPE).** An applicant seeking regular annual renewal of a permit in 1994 and thereafter shall show that he/she has completed at least one hundred and twenty (120) hours of CPE during the three (3)-year period preceding renewal, of which no less than twenty (20) hours was in each year.

**Quality Review.** Quality review shall be conducted by the Board from time to time or as required by rules or regulations for membership in the AICPA. Fulfillment of any such requirements will fulfill the Board's quality review requirements.

**Temporary Practice.** The jurisdiction makes no provision for the issuance of temporary permits to practice.

**Reciprocity.** A reciprocal CPA certificate may be granted to a CPA of another state or territory, provided that the candidate meets all of the qualifications required for an original Guam CPA certificate at the time the application is made or at the time of the issuance of the applicant's certificate in the other state or has four (4) years of experience in the practice of public accountancy or equivalent. The CPA must have passed the examination required for issuance of a certificate with grades that would have been passing grades at the time in Guam. He/she must have met the CPE requirements if the certificate was issued more than four (4) years prior to application of an initial permit.

**Foreign Accountants.** The jurisdiction makes no provisions for foreign accountants.

**Fees**

Examination Applications (initial) . . . . .	\$ 50.00
Administration of Examination, per section . . . . .	25.00
Proctoring . . . . .	50.00
Initial Certification . . . . .	100.00
Reciprocal Certification . . . . .	100.00
Permits to Practice in lieu of business license:	
Initial Permits (individual) . . . . .	50.00
Renewal Permits (individual) . . . . .	50.00

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## HAWAII

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**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 educational and experience requirements; and passes the Uniform CPA Examination. All current certificates are considered “active,” although a permit to practice is required to hold oneself out as a CPA.

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

**Experience Requirement.** A person applying for a certificate shall be required either to complete fifteen hundred (1,500) chargeable hours in the performance of audits involving the application of generally accepted accounting principles and generally accepted auditing standards, or two (2) years of full-time professional experience. All experience must be full-time (thirty-five [35] or more hours per week) and obtained in a public accounting practice in the United States.

**Conditioning.** A candidate who successfully completes any two (2) sections of the Uniform CPA Examination and attains a grade of at least fifty (50) on all sections not passed is granted credit for such sections on the next six (6) consecutive examination dates.

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

**Continuing Professional Education (CPE).** A CPA who applies for a biennial permit to practice must complete eighty (80) hours of acceptable continuing education during the preceding two (2)-year period. Credit hours in excess of eighty (80) hours may be carried over to the succeeding biennium up to a total of forty (40) hours. A CPA applying for renewal of his/her permit must submit documents indicating satisfaction of the continuing education requirement by December 31 of every odd-numbered year. Course providers must register with the Board. There is no limit on self-study courses, and full credit is awarded as certified by the sponsor.

**Quality Review.** Legislation was adopted on June 7, 1989, that allows the Board to appoint a Quality Review Committee to review the publicly available professional work of firms on a random basis. The identity of the person for whom the engagement was performed will be kept confidential. Neither the proceedings nor the records of the Quality Review Committee shall be available to the public.

**Temporary Practice.** A temporary permit may be issued for a period of three (3) months to out-of-state accountants to fulfill specific engagements which are incident to their practice out of state. Application must be filed no later than sixty (60) days prior to the engagement. Verification of a current, valid license is required.

**Reciprocity.** The statute allows individuals with a valid, comparable certificate to waive education requirements if certified for at least ten (10) years and in active practice for at least five (5) years. The Uniform CPA Examination may be waived if passed in its entirety in another state.

**Foreign Accountants.** A foreign graduate desiring to sit for the Uniform CPA Examination must provide evidence that the candidate's baccalaureate or equivalent degree would qualify the applicant for acceptance and satisfaction of the requirements necessary to receive an advanced degree at an accredited university, college, or other acceptable four (4)-year institution. The Board has not determined equivalency for foreign experience or the CAQEX.

**Other.** The Board has authority to levy civil fines.

**Fees**

Examination (first-time candidates including transfers) .....	\$270.00
Reexamination	
One section .....	179.00
Two sections .....	208.00
Three sections .....	237.00
All sections .....	260.00
Initial Certificate*/**	
First Year of Biennium .....	70.00
Second Year of Biennium .....	50.00
Biennial Renewal of Certificate** .....	40.00
Reciprocal Certificate*/** (same as certificate schedule) .....	70.00
Temporary Practice*/** .....	150.00
Biennial Permit to Practice*	
Sole Proprietor, Partner, Shareholder .....	100.00
Staff--Employed by Public Accountant .....	30.00
Proctoring (for out-of-state candidates) .....	100.00
Restoration*/** (twice the amount of all delinquent renewal fees) .....	Varies

- \* \$25.00 Application fee also required.
- \*\* \$55.00 Annual Compliance Resolution fee also required.

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## IDAHO

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

**Educational Requirement.** An applicant for a CPA certificate must hold a baccalaureate 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 will meet the educational requirements within ninety (90) days following the written examination may be eligible to sit for such examination. The one hundred fifty (150) hour requirement is effective July 1, 2000. Currently, thirty (30) or more semester hours of business administration, of which twenty (20) semester hours must be in the study of accounting subjects, are required.

**Experience Requirement.** All applicants who pass the Uniform CPA Examination after July 1993 are subject to the new experience requirements for licensure. An applicant who successfully passes the examination, with standards no less than those prescribed by the Board's rules for examination of candidates in Idaho, shall receive a license as a certified public accountant if the applicant has completed, or upon completion of, the following:

(1) The applicant, in obtaining experience, must be supervised by a certified public accountant who holds a current valid license in any state or by a licensed public accountant who shall certify that experience obtained under either subsection (a) or (b) of this section consists of one (1) or more types of services involving the use of accounting or auditing skills, or one (1) or more types of management, financial advisory or consulting skills, or the preparation of tax returns, or the furnishing of advice on tax matters.

(a) two (2) years of full-time public accounting employment, or one thousand nine hundred fifty-six (1,956) minimum hours per year; or

(b) experience of a character and for a length of time which, in the opinion of the Board, is substantially equivalent to the requirements of subsection (a) of this section. Rules shall be adopted by the Board establishing such experience levels.

(2) The Board by order shall also have authority to approve programs with private industry, nonprofit and governmental entities to establish acceptable experience substantially equivalent to subsections (1)(a) of this section.

**Conditioning.** An applicant is required to pass all sections of the examination with a grade of seventy-five (75) or higher. If at a given sitting of the examination an applicant passes two (2) or more, but not all, subjects, the applicant shall be given credit for those subjects passed and need not sit for reexamination in those subjects, provided he/she sat for all parts at that sitting and attained a minimum grade of fifty (50) on each subject not passed. If an applicant passes three (3) or more subjects, he/she will be conditionally credited with the subjects passed without regard to the grade in the remaining subject. Applicants are required to sit for all subjects for which conditional credit has not been given. Applicants must pass the remaining subjects within six consecutive examinations.

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

Interactive self-study programs receive CPE credit to the average completion time of fifty (50) minutes for each credit hour. Noninteractive self-study programs receive CPE credit equal to one hundred (100) minutes for each credit hour. Idaho does not preregister courses. Service as an instructor or discussion leader is limited to twenty (20) hours during a calendar year. Credit for publication of books, articles, etc., is limited to fifteen (15) hours per calendar year.

**Quality Review.** The Board is currently developing procedures to implement quality review registration. Practice units registered by the Board that issue reports on accounting and auditing engagements shall be required to undergo a review every three (3) years.

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications and the educational and experience requirements as determined by the Board and provided that the state of original issuance has standards no less than those in Idaho. An examination in professional ethics is required as a condition to receiving a certificate by reciprocity. Idaho's education and examination standards shall be waived if the applicant has five (5) years of experience in public accountancy within the previous ten (10) years.

**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.

**Other.** The Board is authorized to levy civil fines.

**Fees**

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

- \* *Plus any administrative penalties assessed by the Board.*
- \*\* *The first month; \$50.00 per month until June 30 and any other penalties assessed by the Board.*
- \*\*\* *Plus \$5.00 per additional licensee up to a maximum of \$200.00 per practice unit.*



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## ILLINOIS

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

**Educational Requirement.** Before 2001, an applicant, before sitting for the Uniform CPA Examination, must present proof of the successful completion of one hundred twenty (120) college/university semester hours of study or its equivalent from a school or schools acceptable to the Board. Twenty-seven (27) semester hours shall be in accounting, auditing, and business law (no more than six [6] semester hours being in business law). After the year 2000, a candidate must successfully complete one hundred fifty (150) college/university hours that includes a baccalaureate or higher degree conferred by a college/university acceptable to the Board of Examiners, which includes an accounting concentration or equivalent as determined by Board rules to be appropriate.

**Experience Requirement.** Experience is not required for the issuance of the CPA certificate. However, before a CPA desiring to practice public accounting in Illinois can register, he/she must present evidence that he/she has attained at least one (1) year of experience on the professional staff of a practicing public accountant, in a responsible audit position in a governmental agency, or by producing evidence of equivalent nature.

**Conditioning.** Candidates may acquire conditioned status by writing the entire Uniform CPA Examination and passing any two (2) sections, as well as scoring a grade of not less than fifty (50) on each of the sections failed. Thereafter, such candidate may sit for reexamination at any of the next six (6) sittings and must write all failed sections and score a grade of at least fifty (50) on each failed section. Credit may be given in full or in part for candidates scoring successfully on equivalently recognized examinations out of state.

**Continuing Professional Education (CPE).** Renewal of registration must be evidenced by completion of not less than eighty (80) hours of CPE in public accounting courses attained through CPE sponsors approved by the Department of Professional Regulation by public accountants registered for two (2) years or more.

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

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

**Reciprocity.** A reciprocal certificate may be issued, without further examination, to an applicant who holds a valid, unrevoked certificate issued under the laws of any jurisdiction granted on the basis of the Uniform CPA Examination and educational requirements in effect in Illinois at the time; or, if the educational requirements are not met, the applicant must have, after passing the examination upon which his/her certificate was based, not less than five (5) years experience in the practice of public accounting within the ten (10) years immediately preceding the application, otherwise reasonably considered acceptable by the Board. An individual may be issued a license if the applicant is a public accountant licensed under the laws of another jurisdiction provided that the jurisdiction's requirements for licensure were equivalent to that of Illinois at the time.

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

**Fees**

Examination .....	\$260.00
Reexamination	
One Section .....	185.00
Two Sections .....	210.00
All Sections .....	260.00
Reciprocal Certificate (endorsement) .....	260.00
Transfer of Grades .....	260.00
License	
Application (individual) .....	75.00
Biennial Renewal (individual) .....	40.00
Initial (partnership) .....	75.00
Renewal (partnership) .....	80.00
Reciprocal Certificate (endorsement) .....	100.00

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## INDIANA

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**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 educational and experience requirements; and passes the Uniform CPA Examination.

**Educational Requirement.** Before January 1, 2000, the educational requirements will be met by one of the following:

(1) An applicant receiving credit for forty (40) or more semester hours (sixty [60] quarter hours) at the undergraduate level in accounting, business administration and economics. At least twenty (20) of such semester hours (thirty [30] quarter hours) shall be in accounting or business law, or both, of which no more than six (6) hours may be in business law. Business law shall not include taxes, estates, trusts and other related law courses.

(2) An applicant receiving credit for thirty (30) or more semester hours (forty-five [45] quarter hours) at the graduate level in accounting, business administration and economics. At least sixteen (16) of such semester hours (twenty-four [24] quarter hours) shall be in accounting or business law, or both, of which no more than four (4) hours may be in business law. Business law shall not include taxes, estates, trusts and other related law courses.

The sixty (60)-day clause will be in effect until January 31, 1997.

After December 31, 1999, a first-time examination candidate must have at least one hundred fifty (150) semester hours (or the equivalent if a different grading period is used) of college education, including a baccalareate or higher degree. After the first one hundred twenty (120) semester hours (or the equivalent if a different grading period is used), at least twelve (12) semester hours (or the equivalent if a different grading period is used) must be in business administration, economics or other related subjects as the Board determines to be appropriate.

**Experience Requirement.** An applicant for the initial issuance of a certificate must have three (3) years of experience in the practice of accountancy or its equivalent under the direction of a licensee meeting requirements prescribed by the Board.

**Conditioning.** A candidate must take all subjects at one (1) sitting until the candidate becomes a conditioned candidate or passes all subjects. A candidate who successfully completes any two (2) sections of the Uniform CPA Examination and obtains a grade of not less than fifty (50) on each section failed is granted credit for such sections passed on the next six (6) consecutive examination dates. To maintain such conditioning credit, an applicant must sit for all remaining sections of the examination every time such

applicant elects to take the examination. To obtain credit for a section passed on any reexamination, the conditioned candidate must obtain a grade of not less than fifty (50) on each section for which credit has not been retained.

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

**Continuing Professional Education (CPE).** The requirement is one-hundred twenty (120) hours of continuing professional education during a three (3)-year period with a minimum of twenty (20) hours each year. A minimum of twelve (12) hours must be in accounting and/or auditing related subjects.

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

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

**Fees**

Examination .....	\$160.00
Reexamination	
One or Two Sections .....	110.00
All Sections .....	160.00
Reciprocal Certificate .....	75.00
Transfer of Grades .....	75.00
Permit to Practice .....	30.00
Triennial Certificate of Registration (CPA, PA, AP) .....	75.00
Proctoring (examination for out-of-state candidates) .....	50.00
AP Examination .....	110.00

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## IOWA

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

**Educational Requirement.** An applicant for a CPA certificate must hold a high school diploma and have three (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 educational requirement. After December 31, 2000 the one hundred fifty (150) hour requirement will become effective.

**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 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. The experience must be obtained in a CPA firm. "Firm" is defined as a sole proprietorship, partnership, professional corporation, professional limited liability company or the Auditor of the State of Iowa, when the state auditor is a CPA. Part-time experience may be allowed at the discretion of the Board.

**Conditioning.** Applicants must sit for all subjects of the examination. Candidates passing two (2) subjects and who obtain a score of fifty (50) or more in failed subjects are considered as conditioned. However, the minimum grade shall be waived if three (3) subjects are passed at a single sitting. A conditioned candidate has the next six (6) semi-annual examinations to pass the failed subjects. Candidates requesting transfer of grades from any other jurisdiction will be subject to the same provisions of the rules as initial Iowa candidates.

**Continuing Professional Education (CPE).** A CPA who is engaged in public accounting must complete 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.

Credit shall be given for whole hours only, with a minimum of fifty (50) minutes constituting an hour. As an example, one hundred (100) minutes of continuous instruction would count as two (2) hours, however less than one hundred (100) minutes but more than fifty (50) minutes would count only as an hour. Correspondence and formal individual study programs shall be awarded credit as per the program sponsor recommendation and shall not exceed fifty (50) percent of the renewal requirement. The Board does not preapprove or register course sponsors, instructors or programs. The Board does encourage organizations to register with NASBA.

**Quality Review.** Required once every three (3) years for firm renewal.

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

**Reciprocity.** If an applicant has been in continuous practice for at least seven (7) years immediately prior to the application, the applicant shall be deemed to possess the qualifications to be issued a certificate and permit to practice.

A CPA who receives a reciprocal certificate is not required to meet the continuing education requirements at the date of first renewal if such date is less than 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 engagements incident to regular home business. Temporary practice does not include accounting services performed on a regular, recurring basis.

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

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

**Fees**

Examination .....	\$210.00
Reexamination	
One Section .....	80.00
Two Sections .....	105.00
Three Sections .....	130.00

All Sections .....	190.00
Reciprocal Certificate .....	50.00
Biennial Registration and Renewal of CPA Certificate .....	50.00
Biennial Permit to Practice .....	120.00

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## KANSAS

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

**Educational Requirement.** To sit for the Uniform CPA Examination, an applicant must hold at least a baccalaureate or higher academic degree with a “concentration in accounting,” as defined by Board regulations, from an accredited college or university; or hold a baccalaureate or higher academic degree without regard to course of study and have earned two (2) years of practical public accounting experience. A candidate who expects to meet the educational requirements within ninety (90) days following the Uniform CPA Examination, and who is otherwise qualified, may sit for the examination; however, no report of examination grades will be made unless the candidate verifies the fulfillment of the educational requirements within the ninety (90)-day period. Beginning in July 1997, candidates must meet the one hundred fifty (150) hour requirements, as defined by Board regulations.

**Experience Requirement.** An applicant who meets the general, educational, and examination requirements will be approved for a CPA certificate upon application. However, a permit (license) to hold out and practice as a CPA will be issued only to Kansas CPAs who meet one of the following experience requirements: two (2) years of accounting experience under the supervision of a permit-holding, practicing CPA, one (1) year of which must be in public accounting, full-time, and including at least one thousand (1000) hours of auditing, or only one (1) year of accounting, as defined by the Board, under the direct supervision of a permit-holding CPA for a permit limited to performing general accounting, tax and compilation work. Kansas CPAs not performing any services for the public, including income taxes, may use the CPA designation without obtaining a permit to practice.

**Conditioning.** A candidate who passes any two (2) sections of the Uniform CPA Examination and obtains a grade of not less than fifty (50) on the remaining sections is granted credit for such sections. To obtain

credit for any section passed on any reexamination, the conditioned candidate must obtain a grade of not less than fifty (50) on a failed section, unless three (3) subjects are passed in one (1) sitting. Candidates may sit for any of the six (6) examinations offered after conditioning to finish passing the remainder of the examination.

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

**Continuing Professional Education (CPE).** After issuance of the initial or a reinstated permit, any CPA who wishes to practice public accounting in Kansas must complete forty (40) hours of acceptable continuing education during each fiscal year of the biennial period in order to renew a permit to practice. A practitioner applying for renewal of such permit must submit a report by June 30 of the biennial renewal year indicating satisfaction of the continuing education requirements. The Board requires verification of the self-study credit hours claimed and may request proof for other credits claimed.

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

**Peer Review.** Since June 1994, in order to renew permits to practice in Kansas, all CPAs doing any audits, reviews, or compilations must verify that they have had a Peer Review within the preceding three (3) years.

**Temporary Practice.** Kansas no longer issues temporary permits to practice. All out-of-state CPAs wishing to practice in Kansas, on business not incidental to their practice in another state, must now obtain a Kansas CPA certificate by reciprocity and then a permit to practice. The Board defines what it considers to be "incidental" to one's regular practice. Permits are required prior to commencing business in Kansas.

**Reciprocity.** Effective July 1, 1995, a Kansas CPA certificate by reciprocity may be issued to a CPA of another state who applies and meets the same requirements that Kansas CPAs must meet. A CPA who receives a reciprocal certificate and permit to practice must also agree to complete the same continuing education and peer review requirements as all other Kansas CPAs holding permits to practice.

**Foreign Accountants.** Effective July 1, 1995, the Board accepts foreign accountants meeting the same educational requirements. If they don't meet specific statutory requirements, they must take and pass the Uniform CPA Examination and meet all the same requirements Kansas or reciprocal candidates must meet for a CPA certificate and permit to practice.



**Fees \*\***

CPA Certificate (includes initial examination fee) .....	\$200.00
Reexamination	
One Section .....	60.00
Two Sections .....	120.00
All Sections .....	150.00
Reciprocal Certificate or Transfer of	
Grades From Another State .....	200.00
Biennial Permit to Practice* .....	100.00
Late Permit Renewal or Reinstatement*	
(one-and-a-half times the biennial fee) .....	135.00
Proctoring Out-of-State Candidates .....	100.00

\* *Permits issued for one (1) year or less of a biennium are one-half (1/2) of these fees.*

\*\* *Fees will be increased, effective July 1, 1996.*

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## KENTUCKY

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

**Educational Requirement.** Candidates for the CPA examination are required to have graduated with a bachelor's degree from an accredited college or university with a major or concentration in accounting. Candidates who expect to graduate within ninety (90) days of the examination date may also sit for the examination. The major or concentration in accounting is defined as thirty-nine (39) semester hours in business-related subjects, of which twenty-seven (27) semester hours must be in accounting courses. Note that first-time candidates in the year 2000 will be required to have one hundred fifty (150) college semester hours including a baccalaureate degree with a major or concentration in accounting. The requirements for a major or concentration in accounting shall be the same.

**Experience Requirement.** CPA candidates who have passed the CPA examination are required to have one (1) year of public accounting experience. Alternatively, candidates may obtain two (2) years of experience by being employed in private enterprise, a government agency or an institution of higher education, in an accounting or auditing position that requires the performance of any auditing, accounting or tax services, under the supervision of a CPA who holds a certificate and active permit to practice. The experience may also be gained by having two (2) years of experience while teaching accounting in an institution of higher education that grants a degree that qualifies a person to sit for the Uniform CPA Examination. A year is defined as two thousand (2000) hours of work obtained during an employment period of not less than twelve (12) months. The hours of employment shall not include any leave or holiday time, however the experience may be gained on a part-time basis. If any of the experience is gained prior to the awarding of a baccalaureate degree, the hours of employment will be counted as half.

All candidates are required to have Certificate of Experience document(s) filed on their behalf from present and former employers, describing the nature and length of their qualifying experience. Candidates must file for a Kentucky CPA certificate within five (5) years from the date they are notified that they successfully passed all parts of the exam.

**Conditioning.** A passing grade of seventy-five (75) is required in each of the examination's four (4) subjects: ARE, FARE, AUDIT and LPR. Candidates who have passed a portion of the exam (conditioned) may repeat the failed subjects for up to three (3) years without having to be reexamined on any subject passed. To be granted conditioned credit for parts passed, candidates must pass two (2) subjects and score at least fifty (50) on any failed subjects. Once the candidate has been granted conditioned status, he/she will have six (6) consecutive sittings in which to complete any remaining subjects. Absence from an exam for any reason will be counted as one (1) of the six (6) sittings. Conditioned candidates are required to be examined in subjects not yet passed and must pay a \$35 fee per subject.

**Continuing Professional Education (CPE).** All CPAs primarily employed in jobs in public accounting shall complete eighty (80) hours of acceptable continuing education during the two (2) calendar years preceding the July 1 permit renewal date. All CPAs employed in jobs other than public accounting shall complete sixty (60) hours of acceptable continuing education within the same two (2)-year period. If a CPA has a part-time practice in which he/she issues audits or reviews, he/she must meet the eighty (80)-hour CPE requirement. All CPAs must hold a certificate and permit to practice. CPAs are not granted inactive status.

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

A CPE credit is equal to fifty (50) class minutes. Each credit unit for a college semester course is equal to fifteen (15) CPE hours. Quarter hours are equal to ten (10) CPE hours. Self-study courses are given credit based on one-half of the average completion time. Service as a lecturer, discussion leader, or speaker may

only be used to satisfy sixty (60) percent of the reporting period requirement. CPE for published books and articles may satisfy only twenty-five (25) percent of the reporting period requirement.

**Quality Review.** The Board promulgated a Quality Enhancement Program (QEP) regulation in 1986. The program requires all practice units to submit an audit, review, or compilation during a three (3)-year cycle. Reports are reviewed by volunteer reviewers and are given an initial rating of acceptable, marginal, or substandard. Practitioners who receive an initial substandard rating are required to respond to the finding, provide documentation on areas of disagreement, and propose means to improve reporting. The Steering Committee reviews the responses and can recommend a field review to the Board. Exemptions are granted to practice units that have undergone quality review programs or other AICPA programs with an unqualified opinion.

A law has been passed requiring all practice units that issue audits to undergo a peer review under standards equal to or better than the AICPA Peer Review Standards. Regulations specifying this program are being promulgated.

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state who has a current certificate and permit to practice and meets the current requirements, has four (4) years of public accounting experience within the ten (10) years immediately preceding application, or would have met the Kentucky requirements at the time of initial licensing in the home state.

**Foreign Accountants.** A reciprocal CPA certificate must be issued to a foreign accountant who meets the reciprocity requirements and has also satisfied qualifications in a foreign country that are determined to be comparable to the qualifications required for an original certificate in Kentucky. Currently, all foreign accountants who wish to receive a Kentucky certificate must sit for the Uniform CPA Examination after the equivalency of their education is determined.

**Fees**

Examination .....	\$140.00
Reexamination	
Per Section .....	35.00
All Sections .....	140.00
Certificate .....	25.00
Reciprocal Certificate .....	50.00
Biennial Permit to Practice .....	100.00
Biennial Firm Permit (PSC, LLC, RLLP, partnership) .....	100.00

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## LOUISIANA

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**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. There is no provision for inactive status.

**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 complete 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 Uniform CPA Examination. Qualifying experience in public accounting is full-time employment as a staff accountant or four thousand one hundred sixty (4,160) hours of part-time public accounting experience. 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 proper supervision and sufficient quality and depth of the accounting functions performed during the required years of employment. A master's degree with a concentration in accounting or a more advanced degree in accounting may be substituted for one (1) year of experience. "Concentration in accounting," as used in this paragraph, means at least fifteen (15) hours in accounting courses, e.g., auditing, theory, practice, managerial, and tax, beyond the basic core requirement, the contents of which must be 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 the fifteen (15) hours shall be in accounting theory and practice. At least three (3) additional hours shall be in auditing. Equivalent experience, other than certain high-level governmental positions, is required for a period of four (4) years.

**Conditioning.** A candidate who passes at least two (2) sections at a single examination is granted credit for such sections 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 sections failed. Any sections of the examination not passed at the conditioning examination may be passed one (1) section at a time, but no credit for passing any section will be given to a conditioned candidate at any examination in which he/she achieves less than a grade of fifty (50) on any remaining section.

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

grade below forty (40) on any section will not be allowed to take the next consecutive examination. This rule does not apply to conditioned candidates.

**Continuing Professional Education (CPE).** Each licensee shall complete one hundred twenty (120) hours of continuing education every three (3) years as a condition to license renewal. Limitations that apply:

(1) Instructor/teaching, fifty (50) percent of required hours; personal development courses, twenty (20) percent of required hours; published materials, twenty-five (25) percent of required hours.

(2) The amount of credit to be allowed for correspondence and formal individual study programs, including taped study programs, is to be recommended by the program sponsor based upon one half (1/2) the average completion time under appropriate "field tests" (one hundred [100] minutes equals one [1] hour).

However, an interactive self-study program qualifies for credit based on the average completion time ([50] minutes equals one [1] hour).

**Quality Review.** The Board may adopt and enforce rules and regulations providing for the Board's regular, periodic review of the form of audit, review, and compilation reports issued by individuals and firms registered with the Board for compliance with applicable, generally accepted standards. The Board may exempt from the requirement of such review reports of certified public accountants and firms of certified public accountants that, during such period, have been subjected to a professional peer review or quality review approved by and acceptable to the Board and conducted pursuant to standards not less stringent than peer review and quality review standards applied by the AICPA. In the case of a peer review qualifying a certified public accountant or accounting firm for such exemption, the peer review report shall have been submitted to the Board. In the case of a quality review qualifying for such exemption, the AICPA, or its designee, shall have certified to the Board the accountant's or firm's participation in a quality review program and the dates of the accountant's or firm's most recent quality review.

**Temporary Practice.** A temporary permit may be issued to a licensed CPA of another state for a period of ninety (90) days for a specified single engagement. The permit is not renewable.

A temporary permit for Practice Monitoring Engagements may be issued to a licensed CPA of another state for a period of one (1) year and may be renewed annually. The permit may only be used to perform quality/peer reviews and is not a license to practice or authorization to engage in the practice of public accounting 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, has the required experience for a Louisiana license, and whose current certificate is issued by a state granting reciprocal 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, the candidate will not be required to possess a baccalaureate degree.

**Foreign Accountants.** Effective 1995, by statute, the Board may issue a certificate by reciprocity to the extent required by treaties entered into by the government of the United States. The corresponding rules have not been adopted.

**Other.** The Board is authorized to levy civil fines. Effective in 1996, before a certificate or license is issued or renewed, the Board must confirm with the Office of Financial Assistance that the CPA is not in default on a student loans.

**Fees**

Examination .....	\$190.00
Reexamination	
One Section .....	95.00
Two Sections .....	120.00
Three Sections .....	145.00
All Sections .....	170.00
Reciprocity	
Original Certificate .....	50.00
Original License to Practice .....	50.00
Annual Registration Certificate .....	15.00
Annual Registration License to Practice* .....	75.00
Temporary Permit (ninety [90] days, nonrenewable) .....	100.00
Temporary Permit for Practice Monitoring Engagements (one [1] year, renewable) ...	100.00

\* *Certificate maintenance requires annual registration of certificate and license.*

*An Annual Notice of Form of Practice and CPA Firm Registration form must be filed for each "practice unit" servicing Louisiana-based clients. The annual filing fee is based on the total number of partners and/or shareholders in the firm who are not licensed to practice in Louisiana, but not to exceed \$15.00 per partner/shareholder, with a maximum of \$2500.00 per firm. The current fee is \$5.00 per partner/shareholder.*

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# MAINE

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**General Qualifications.** A CPA certificate shall be issued to a person who is a resident of and has a place of business, or is regularly employed, in Maine; is 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. The Board does not offer inactive status.

**Educational Requirement.** An applicant for a CPA certificate must hold a baccalaureate degree from a recognized college or university. 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, 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. Part-time experience is calculated at one hundred seventy-three (173) hours equals one (1) month; two thousand eighty (2080) hours constitutes one (1) year.

**Conditioning.** A candidate who passes any two (2) sections of the Uniform CPA Examination is granted credit for such sections on the next six (6) consecutive examination dates. Credit for passing sections of the examination may be granted to candidates who passed such sections of the examination in another state. The minimum grade required on failed sections is now fifty (50).

**Continuing Professional Education (CPE).** All CPAs and PAs engaged in public practice are required to complete one hundred twenty (120) hours of CPE in a three (3)-year period. Within each three (3)-year period, a minimum of twenty (20) hours of CPE must be completed.

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

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

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

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

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

**Fees**

Examination .....	\$165.00
Reexamination	
One Section .....	80.00
Two Sections .....	125.00
Three Sections .....	140.00
Initial Registration and Permit .....	70.00
Initial Reciprocal Registration .....	70.00
Annual Individual Renewal .....	50.00
Annual Firm Registration .....	25.00
Annual Branch Registration .....	15.00

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## MARYLAND

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**General Qualifications.** A CPA certificate and permit to practice will be granted to any person who is at least eighteen (18) years of age; is of good moral character; meets the specified educational requirements; and successfully completes the Uniform CPA Examination and a course in professional ethics. The inactive status is available at renewal; however, this status does not permit practice as a CPA.

**Educational Requirement.** An applicant for a CPA certificate and license to practice must hold a baccalaureate degree with a major in accounting, or the substantial equivalent to a major in accounting, and a minimum of forty-five (45) semester hours in required accounting and related accounting subjects. Of the forty-five (45) semester hours, at least thirty (30) must consist of one or more courses each in auditing, financial accounting, cost accounting, federal income tax, and business law; and fifteen (15) must consist



of one (1) course each in statistics, computer science (information systems or data processing), economics, corporation or business finance, and management. A course is defined as three (3) semester hours.

Effective July 1, 1999, an applicant for a CPA certificate and license to practice must have satisfactorily completed one hundred fifty (150) semester hours or their equivalent, including the attainment of a baccalaureate or higher degree. Of the one hundred fifty (150) semester hours, a minimum of twenty-seven (27) (three [3] semester hours each, unless otherwise indicated) must consist of one (1) each in auditing, financial accounting (at least nine [9] semester hours), cost accounting and U.S. federal income tax; and a minimum of thirty-three (33) semester hours (three [3] semester hours each, unless otherwise indicated) must consist of one (1) each in statistics, computer science, information systems or data processing, economics (at least six [6] semester hours), corporation or business finance, management, U.S. business law, marketing, written communication, oral communication, and business ethics.

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

**Conditioning.** A candidate who presents himself/herself for all sections and successfully completes any two (2) sections of the Uniform CPA Examination section is granted credit for such sections on the next five (5) consecutive examination dates. In order to receive such conditioned status, an applicant must receive a minimum grade of fifty (50) on each section failed.

Credit for the successful completion of two (2) or more sections of the examination may be granted to candidates who passed such sections of the examination in another state, provided that they presented themselves for all sections of the examination when initial credit was received.

**Continuing Professional Education (CPE).** A CPA who is engaged in public practice must complete eighty (80) hours of acceptable continuing education in the two (2)-year period preceding biennial registration. Hours in excess of the required eighty (80) hours may be carried over to apply as credit to the CPE requirements of the following term. A practitioner applying for renewal of such enrollment must submit a reporting form indicating satisfaction of the continuing education requirements.

**Quality Review.** There is no authority, either by statute or regulation, for the Board to implement a positive enforcement program.

**Temporary Practice.** Individuals must secure limited licenses, and corporations or partnerships must secure limited permits. An application must be filed and a fee paid. A limited license/permit shall be good for no more than one (1) year and is for practice on a specified job. An explicit set of requirements must be met to secure a limited license/permit.

**Reciprocity.** A reciprocal CPA and permit to practice certificate may be issued to a CPA of another state provided the applicant meets the educational requirements in effect in Maryland at the time that the original license was issued in the other state. Otherwise, the applicant must have practiced five (5) out of the last

ten (10) years immediately preceding the application. An examination in professional ethics is required as a condition to receiving a certificate and permit to practice by reciprocity.

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

**Fees**

Examination	
Less Than All Sections .....	\$49.50
All Sections .....	116.50
Reexamination .....	49.50
Reciprocal Certificate .....	50.00
Biennial Registration	
Active .....	80.00
Inactive .....	40.00
Temporary Practice Permit .....	25.00

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## MASSACHUSETTS

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**General Qualifications.** A CPA certificate may be issued to a person who is not less than 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.** An applicant must hold a baccalaureate degree with a concentration in accounting from a recognized U.S. college, university or equivalent (or be in his/her final semester) before being eligible to sit for the examination. Courses that are required include six (6) semester hours in intermediate/financial accounting, three (3) semester hours in advanced/managerial accounting and auditing and taxation, to total fifteen (15) hours. The remaining nine (9) hours could be in additional accounting, auditing or tax courses or be substituted by a minimum of three (3) hours in any subject as follows: business law, statistics, computer science or finance.

**Experience Requirement.** An applicant who meets the general, educational, and examination requirements may be issued a CPA certificate upon presenting evidence that such applicant has attained

three (3) years of specified 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, the Commonwealth of Massachusetts, or a subdivision thereof. A candidate who holds a recognized master's degree and has 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. The Board has provided for part-time experience requiring a minimum of twenty (20) hours per week for uninterrupted periods of at least two (2) months.

**Conditioning.** A candidate who passes any two (2) sections of the Uniform CPA Examination is granted credit for such sections on the next six (6) consecutive examination dates. In order to receive such conditioned status, an applicant must receive a minimum grade of fifty (50) on all sections for which credit has not been retained. If an applicant passes three (3) sections and receives a grade below fifty (50) on the failed section, the Board may consider, upon written request, whether conditioned credit should be granted. Further conditional credit may be granted if such candidate passes an additional section or sections and receives a minimum grade of fifty (50) on the failed sections. Credit for the successful completion of sections of the examination may be granted to candidates who passed such sections in another state under the same conditions.

**Continuing Professional Education (CPE).** All licensees must complete eighty (80) hours of acceptable continuing education during the two (2)-year period immediately preceding biennial permit renewal whether practicing or not. Self-study courses approved by the NASBA Registry of CPE Sponsors are allotted one (1) hour credit for fifty (50) minutes of completion time.

**Quality Review.** For all licensees who issue financial statements with reports thereon, a Quality Report Review must be conducted on each practice in order to renew individual or firm licenses as of June 30, 1997.

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state who meets all current requirements in Massachusetts at the time the application is made or the requirements in effect in Massachusetts at the time the applicant originally sat for the examination. Applicants who meet all the requirements, except that they passed the Uniform CPA Examination under conditional credit provisions different from those in effect in Massachusetts, must have been engaged in full-time practice as a CPA certified from another state or jurisdiction in five (5) of the last ten (10) years prior to their applications. This requirement could be fulfilled through employment by a Massachusetts licensee or a licensee of another state or jurisdiction.

**Foreign Accountants.** A foreign accountant seeking a Massachusetts CPA certificate must meet the general, educational, and experience requirements outlined above and must pass the Uniform CPA Examination. Foreign degrees must be the equivalent of a four (4)-year course of study (the basic baccalaureate degree requirements) as approved by the Board.

Canadian chartered accountants (currently licensed in Canada) who have successfully completed the Canadian Uniform Final Examination need only successfully complete the CAQEX and adhere to the Board's educational and experience requirements to become certified and licensed as a CPA.

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

**Fees**

Examination*	
One Section .....	\$135.00
Two Sections .....	50.00
Three Sections (under old exam format) .....	175.00
All Sections .....	215.00
Certificate Application .....	67.00
Certificate Renewal .....	62.00
Reciprocal Certificate Application .....	260.00
Reciprocal Certificate Renewal .....	62.00

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

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## MICHIGAN

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**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 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/she is eligible to sit for the Uniform 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 a responsible audit position in public accounting, or the equivalent of such experience in government, within a period beginning six (6) years immediately prior to applying for the certificate. A candidate who holds an advanced degree in accounting or the equivalent from an educational institution recognized by the Board is considered to have the equivalent of one (1) 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 (2) years of full-time college teaching experience above the elementary level, within a period beginning six (6) years immediately prior to applying for the certificate, is considered to have the equivalent of one (1) year of experience.

**Conditioning.** A candidate who successfully completes any two (2) sections and receives a minimum grade of fifty (50) on the other sections is granted credit for the sections passed. To maintain such conditioned status, an applicant is required to pass the remaining sections within the next six (6) consecutive examination administrations.

**Continuing Professional Education (CPE).** A CPA who is engaged in public accounting must complete forty (40) hours of continuing professional education annually. At least forty (40) percent 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 (1) year can be carried over toward the continuing education requirement of the next period.

A CPA entering or reentering public practice must complete twelve (12) hours of continuing education in auditing standards and procedures and/or accounting principles within ninety (90) days following the granting of the license.

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

**Temporary Practice.** An applicant may obtain a temporary permit if certified properly outside the State for a one (1)-year period to work directly under the supervision of a licensed individual.

**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 examination or the holder has maintained an office for the practice of public accounting for not less than ten (10) years. An applicant for a reciprocal certificate must meet the equivalent CPE requirements if, and when, application is made for a license to practice public accounting.

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

**Fees**

Examination .....	\$127.00
Reexamination	
One Section .....	51.00
Two Sections .....	70.00
Three Sections .....	88.00
All Sections .....	107.00
Application Processing .....	35.00
Temporary Certificate .....	15.00
Biennial License .....	50.00
Biennial Registration Permit .....	20.00

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## MINNESOTA

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**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 educational and experience requirements; passes the Uniform CPA Examination; and passes a written examination on professional ethics. Inactive status is permitted.

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

**Experience Requirement.** An applicant who has graduated from an accredited high school must have five (5) years of experience to sit for the Uniform CPA Examination and six (6) years of experience to be granted a license; or who has completed two (2) or more years of study at an accredited college or university, or 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 who has a baccalaureate from an accredited college or university, or 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 who has a baccalaureate with a major in accounting from an accredited college or university, or an equivalent education, may sit for the examination without having any experience, provided that such applicant has two (2) years of experience before being granted a license; or who has a master's degree with a major in accounting from an accredited college or university, or an equivalent education, may sit for the examination without having any

experience, provided that such applicant has one (1) year of experience before being granted a license. Part-time experience: two thousand eighty-eight (2088) hours is equivalent to one (1) year of experience.

Experience is defined as including public accounting experience as a staff employee of a CPA or LPA, a CPA firm or LPA firm, or a corporation formed for the practice of public accounting; or as an auditor in the office of a legislative auditor or state auditor, or as an auditor or examiner with any other agency of government, which experience, in the opinion of the Board, is equally comprehensive and diversified; or as a self-employed LPA or as a partner in a LPA firm; or in any combination of the foregoing capacities.

**Conditioning.** A candidate who successfully completes any two (2) sections of the Uniform CPA Examination and receives no grade less than fifty (50) on the sections failed may be reexamined only in those sections failed. Credit granted for sections of the examination previously completed remains valid during the next five (5) consecutive examinations offered.

Candidates who fail three (3) or more subjects with a score below fifty (50) are not allowed to sit for the examination for one (1) year and must show proof of further study in order to sit for subsequent examinations. All reexaminations must include every failed section.

Credit is granted to candidates who have successfully completed two (2) or more sections of the Uniform CPA Examination in another state if such candidate would have satisfied the qualifications required in Minnesota when application was made in such other state.

**Continuing Professional Education (CPE).** All licensees engaged in public practice must complete one hundred twenty (120) hours of continuing education during each three (3)-year period preceding re-registration. A minimum of twenty (20) hours must be reported each year. Computer, behavioral, managerial, and motivational courses are limited to forty (40) hours of CPE credit per reporting period.

**Quality Review.** Every licensed practice unit (LPU) (i.e., corporation, partnership, LLC, LLP or sole proprietorship licensed to practice public accounting in Minnesota) shall undergo a quality review once every three (3) years as a condition to renewal of its license. An on-site quality review is required for LPUs that perform audits. An off-site quality review is acceptable for LPUs that do reviews and compilations. An LPU is exempt from the quality review requirement if it annually represents to the Board that it does not engage in audits, reviews or compilations and that it does not intend to engage in such practices during the following year. The LPU shall select a report acceptance body that has been approved by the Board.

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

**Temporary Practice.** CPAs who are licensed and in good standing in other states, and who come into Minnesota for engagements that will last more than thirty (30) days in any twelve (12)-month period, must

apply for a temporary license. The license expires at the end of twelve (12) calendar months from the date it was granted.

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

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

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

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

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

**Fees**

Examination .....	\$165.00
Reexamination	
Per Section .....	44.00
All Sections .....	165.00
Reciprocal License .....	150.00
Initial Registration (corporation, LLP) .....	100.00
Annual License	
Individuals (active) .....	45.00
Individuals (inactive) .....	10.00
Temporary .....	50.00
Partnership, Corporation, LLC, or LLP .....	35.00



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# MISSISSIPPI

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**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 educational 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. There is no inactive status.

**Educational Requirement.** An applicant must have a baccalaureate or higher degree from an accredited four (4)-year college with a minimum one hundred fifty (150) semester hours and an accounting concentration, including forty-eight (48) semester upper-division/graduate-level hours in business and accounting with a minimum of twenty-four (24) hours in accounting (including one [1] course in financial accounting, taxation, auditing and management accounting).

**Experience Requirement.** A license to practice may be granted to a certificate holder who, in addition to passing the Uniform CPA Examination, has one (1) year under the supervision of a CPA.

**Conditioning.** Candidates are required to pass two (2) sections of the Uniform CPA Examination and have attained a grade of not less than fifty (50) on any of the remaining sections to receive retained credit. Conditional credits may be retained for three (3) years after the original conditional credit was given.

**Continuing Professional Education (CPE).** All CPAs who use the CPA designation in any manner must complete at least forty (40) hours of acceptable continuing education in each one (1)-year compliance period with a minimum of twenty (20) hours earned during the period ending on June 30. Excess hours, up to sixty (60) hours, may be carried over to the next compliance period. A minimum of twenty (20) percent of the three (3)-year requirement must be in accounting and auditing topics.

**Quality Review.** The Board administers an active practice review program. Licensees may submit peer review or quality review reports as possible substitute for Board review.

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state who has been in public practice as a CPA for five (5) of the past ten (10) years, or who otherwise meets the educational and experience requirements for obtaining an original Mississippi certificate and license. Reciprocal CPA certificates and licenses will be issued only to individuals from states that grant similar privileges to Mississippi CPAs.

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

**Fees**

Examination . . . . .	\$200.00
Reexamination	
One Section . . . . .	50.00
Two Sections . . . . .	100.00
Three Sections . . . . .	150.00
All Sections . . . . .	150.00
Certificate and License (initial) . . . . .	130.00
Reciprocal Certificate and License (initial) . . . . .	140.00
Annual Registration	
Original Certificate . . . . .	40.00
Reciprocal Certificate . . . . .	40.00
License to Practice . . . . .	40.00

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## MISSOURI

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**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. Inactive status is not permitted.

**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. All first-time applicants who apply to take the examination on or after June 30, 1999, must meet the one hundred fifty (150) hour education requirement, including the equivalent of a concentration in accounting with sixty (60) semester hours or ninety (90) quarter hours of accounting and other related courses. At least twenty-seven (27) semester hours or forty (40) quarter hours shall be accounting courses with at least one (1) course in auditing and at least eighteen (18) semester hours or twenty-seven (27) quarter hours of accounting courses taken at the upper division level. Principles of accounting (or introductory accounting) courses will not be credited toward the required number of accounting course hours. The remaining thirty-three (33) semester hours or fifty (50) quarter hours shall be in accounting or other areas of business administration, such as business law, statistics, economics,

finance, marketing, management, data processing, and business communications. These courses shall be taken at an accredited college or university recognized by the Board.

**Experience Requirement.** No experience is required of applicants for a CPA certificate. Experience is required before a permit to practice is issued to certificate holders. The experience requirement for the permit to practice is two (2) years in the practice of public accounting under the supervision of a CPA holding both a certificate and an active 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. Two (2) to four (4) years experience in the practice of governmental accounting, budgeting, and auditing (including the auditing of tax returns) as an employee of the State of Missouri, a political subdivision of this State, or the U.S. government under the supervision of a licensed CPA is also acceptable. Four (4) years experience in non-governmental private industry also may be accepted.

The two (2)-year public accounting experience requirement for a permit to practice may be fulfilled by part-time employment with two thousand (2000) hours of part-time work considered to be equivalent to one (1) year of full-time employment. The Board will not accept more than forty (40) hours of part-time work in any week. Each applicant who relies on experience gained through part-time work shall file with the Board a schedule listing the number of hours worked each week. The schedule shall be signed by a CPA who is the applicant's employer or supervisor.

**Conditioning.** In order to receive credit, a candidate must pass two (2) or more sections of the Uniform CPA Examination and receive a grade of fifty (50) or more on the unpassed sections at one sitting. Transfer of credit for sections passed in another state will be allowed if the candidate meets the requirements of Missouri for granting credit, provided the applicant was not a resident of, had no place of business in, or was not regularly employed in Missouri when the examination was passed in the other state. Condition expires unless the candidate passes the remaining sections in the next six (6) examination administrations.

**Continuing Professional Education (CPE).** All CPAs certified for at least three (3) years are required to have completed one hundred twenty (120) hours in the last three (3) reporting years in order to renew their permits to practice.

**Quality Review.** The Board does not have a quality review or positive enforcement program.

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

**Reciprocity.** A reciprocal CPA 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 their regular practice in another country. Legislation is pending that would require CAQEX or a similar examination. Currently, an accountant with “the equivalent of a CPA credential” may have the examination waived and be issued a Missouri certificate. The candidate must still obtain experience under the supervision of a U.S. CPA.

**Fees**

Examination	
All Parts .....	\$200.00
Per Part .....	50.00
Reexamination	
All Parts .....	200.00
Per Part .....	50.00
Reciprocal Certificate (certificate without examination) .....	200.00
Issuance of Certificate .....	25.00
Firm Permits	
Professional Corporation .....	90.00
Limited Liability Company .....	90.00
Partnership .....	90.00
Individual Permit	
Initial .....	72.00
Renewal (per month) .....	6.00
Delinquent Fees	
Practice Units Practicing Public Accounting in the State (sole proprietorships, LLCs, partnerships, PCs) .....	25.00
All other CPAs and Pas .....	15.00

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## MONTANA

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

**Educational Requirement.** The educational requirement for the CPA certificate is graduation from a college or university accredited to offer a baccalaureate degree with a concentration in accounting. A baccalaureate degree with a concentration other than accounting is acceptable if supplemented by experience or by related courses in other areas of business administration and if the Board determines that an equivalent education has been achieved. Effective July 1, 1997, one hundred fifty (150) semester hours of education will be required.

**Experience Requirement.** No experience is required for a certificate. Certificate holders must obtain a permit before they can engage in the practice of public accounting. An applicant who meets the general qualifications and the educational requirement will be granted an annual permit to practice public accounting in Montana upon obtaining one (1) year of experience with at least five hundred (500) hours of attest-oriented experience, or two (2) years of private, governmental, or public accounting work acceptable to the Board.

**Conditioning.** A candidate who passes two (2) or more sections of the examination may be reexamined on the remaining sections for six (6) consecutive examination administrations following the examination in which a condition was granted, provided that the applicant has written all sections of the examination at one (1) sitting and attained a minimum grade of fifty (50) on each of those sections in which credit has not been retained.

**Continuing Professional Education (CPE).** Each applicant for renewal of a permit to practice public accounting must complete one hundred twenty (120) hours of acceptable continuing education in the three (3)-year period ending on June 30 immediately preceding the license year, which runs from January 1 through December 31. At least twenty-four (24) hours of the aforementioned one hundred twenty (120) hours of acceptable continuing education credit must consist of subjects related to the reporting on financial statements.

**Quality Review.** The Board is authorized to provide for the monitoring of the profession of public accounting and to maintain the quality of the accounting profession. Rules were adopted in 1986 to implement the Professional Monitoring Program (PMP). Practice units that issued reports on financial statements are required to submit their highest level of report issued during the period of time prescribed. Practice units that have undergone an approved peer review program or quality review program within the past three (3) years are exempt upon filing a complete copy of the report. The Board may also exempt a firm at its own discretion.

**Temporary Practice.** The Board may issue a temporary practice permit to a person licensed in another state that has licensing standards substantially equivalent to those of this state if the Board determines that there is no reason to deny the license under the laws of this state governing the profession or occupation.

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

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

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

**Fees**

Examination .....	\$130.00
Reexamination	
Per Section .....	32.50
All Sections .....	130.00
Reciprocal Certificate or Transfer of Grades .....	100.00
Annual CPA Permit .....	70.00
Annual Certificate .....	35.00

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## NEBRASKA

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**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, Nebraska; has satisfied the educational requirements; and has passed the Uniform CPA Examination. A special examination in professional ethics is required of all applicants for a CPA certificate. CPA certificate holders wishing to maintain their certificate but not an active permit to practice may register as “inactive.” The Board also allows “inactive-retired” status to a licensee who is at least sixty (60) years of age and not practicing public accounting.

**Educational Requirement.** The educational requirement for the CPA certificate is graduation from a college or university of recognized standing. After January 1, 1998, there will be a one hundred fifty (150) hour education requirement, which must be verified before a candidate can first sit for the examination. Specifications for the postsecondary education program include thirty (30) semester hours in accounting beyond principles of accounting, thirty-six (36) semester hours in general business, sixty (60) semester hours in general education, and twenty-four (24) semester hours of electives.

**Experience Requirement.** No experience is required for the CPA certificate. However, a permit to practice as a CPA will not be issued to the holder of a certificate until such person has completed two (2) years of public accounting experience; or three (3) years of auditing experience in the office of the Nebraska Auditor of Public Accounts or in the Nebraska Department of Revenue; or three and one half (3 1/2) years of field experience as a special agent or revenue agent with the Internal Revenue Service.

Part-time experience will also qualify but must consist of at least twenty (20) hours per work week and must be worked under the supervision of an experienced CPA. Two thousand (2000) hours per year, in the aggregate, must be documented with detailed time schedules (days and hours) by the employer when certifying as to the type of experience gained, and supported by payroll tax records.

**Conditioning.** A candidate who passes two (2) sections of the examination is granted credit for the sections passed, provided a minimum grade of fifty (50) is achieved on all other sections on the same examination. The candidate has the next succeeding five (5) examination administrations in which to pass all remaining sections.

**Continuing Professional Education (CPE).** A CPA engaged in public practice must complete one hundred twenty (120) hours of acceptable continuing education within the three (3) full calendar years immediately preceding renewal of a permit to practice. Nonresidents are required to meet the continuing education requirements.

CPE credit will be given for whole hours only, with a minimum of fifty (50) minutes constituting one (1) hour. In determining allowable credit for specific correspondence and individual study programs, the program will be compared for equivalency to a seminar or course for credit in an accredited educational institution. Pre-approval of courses by the Board is encouraged but not required. Licensees are restricted to a maximum of fifty (50) percent (sixty [60] hours) in self-study programs and fifty (50) percent (sixty [60] hours) in instruction and presentation of courses.

**Quality Review.** In 1987, the Board created (through regulation) a Quality Enhancement Program (QEP) which involves review of audits, reviews, and compilation reports issued by practice units as a condition of licensure. The program provides for report review on a three (3)-year cycle. The Board has the additional authority to require work paper review for those practice units which issue substandard reports.

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state who meets the qualifications required of Nebraska candidates. In the event that an applicant for a reciprocal certificate meets all of the above qualifications except residency, place of business, or employment, the Board may issue a CPA certificate. An active permit to practice may be granted on a reciprocal basis if the applicant meets Nebraska experience requirements or has had, within the ten (10) years immediately preceding application, at least five (5) years experience outside Nebraska in the practice of public accountancy as a sole proprietor or as a staff accountant.

**Foreign Accountants.** An accountant who holds a certificate, degree, or license in a foreign country constituting a recognized qualification for the practice of public accounting in such country may be registered with the Board. The Board may permit the registration of a foreign accountant with the

aforementioned qualifications, provided that such person uses only the title under which he/she is generally known in his/her own country, followed by the name of that country. A reciprocal CPA certificate may be issued to a foreign accountant, with the aforementioned qualifications, if such accountant also meets the general qualifications required of Nebraska permit holders.

**Other.** The Board has authority to impose a civil penalty not to exceed \$10,000.00. Legislation was introduced that would have set up a process for license revocation if a licensee were in default of child support payments.

**Fees**

Examination .....	\$160.00
Reexamination	
One Section .....	50.00
Two Sections .....	100.00
Three Sections .....	140.00
All Sections .....	150.00
Reciprocal Certificate or Grade Transfer .....	160.00
Annual Permit .....	85.00
Annual Firm Permit .....	100.00
Inactive Registration (for CPAs not in public practice) .....	30.00

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## NEVADA

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

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



**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 one thousand (1,000) hours of experience in the attest function, of which at least seventy (70) percent must be in the various parts of the audit process. Nevada law includes review and compilation as part of the attest function. Candidates with less than one thousand (1,000) hours but at least six hundred (600) hours of attest experience (of which seventy [70] percent must be in auditing) may qualify by completing specified continuing education courses. Experience in governmental accounting or auditing may be acceptable if, in the opinion of the Board, it is substantially equivalent to the required public accounting experience, and if the candidate successfully completes continuing education courses specified by the Board for employees of the agency(ies) by whom he/she is employed. Experience in private business (other than in the practice of public accounting or as a member of a qualified internal audit department) does not qualify.

**Conditioning.** A candidate who passes two (2) or more sections of the examination at any examination need not be reexamined in those sections successfully passed within the period of the next six (6) consecutive examination administrations. A minimum grade of fifty (50) is required on all subjects for which credit has not been retained, unless the candidate passes three (3) sections in a single sitting.

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

**Continuing Professional Education (CPE).** Licensees are required to complete eighty (80) hours of continuing education in each two (2)-year period preceding registration. A minimum of twenty (20) hours must be completed during each calendar year.

Applicants for reciprocal certificates must complete twenty (20) hours of continuing education within one (1) year after filing an application. Credit may also be granted for continuing education completed within six (6) months prior to filing.

**Quality Review.** All public practice licenses are subject to a practice enhancement program adopted under the authority of the Board. This program requires the practitioner, including those issued temporary permits to practice in the State of Nevada, to submit reports on a three (3)-year cycle so that one-third (1/3) of all public practice practitioners will submit reports in a given year.

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

**Temporary Practice.** An out-of-state accounting firm may temporarily practice in Nevada by obtaining a temporary permit which is issued for the period of a 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 licensing.

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

**Foreign Accountants.** Reciprocity is not available for foreign accountants.

**Fees**

Examination .....	\$150.00
Reexamination	
Per Section .....	60.00
All Sections .....	150.00
CPA Certificate Issuance .....	75.00
Reciprocal Certificate .....	175.00
Temporary Permit for Nonresident .....	150.00
(plus \$25.00 per person present in Nevada during the engagement)	
Annual Permit to Practice* .....	160.00

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

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## NEW HAMPSHIRE

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**General Qualifications.** A CPA certificate shall be granted to a person who 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.** Effective January 1, 1996, an individual must have a four (4)-year college degree or equivalent and have successfully completed twenty-four (24) semester hours of business-related courses, which shall include at least twelve (12) semester hours of accounting.

**Experience Requirement.** A candidate who has met the general qualifications, the educational requirement, and the examination requirement may be issued a CPA certificate upon completion of two (2) years experience in public and/or governmental accounting acceptable to the Board. One (1) year of experience is required of a candidate with a master's degree in business administration, accounting, taxation or finance.

**Conditioning.** A candidate must sit for all sections initially and must pass two (2) sections. In subsequent sittings, a candidate must sit for all sections not previously passed and achieve a minimum grade of fifty (50) for all unpassed sections.

**Continuing Professional Education (CPE).** All applicants for renewal of a permit to practice must complete one hundred twenty (120) hours of acceptable continuing education in the three (3)-year period preceding renewal. Excess credit may be carried over to the next succeeding triennial period only.

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

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state who meets the qualifications, experience and educational requirements for a New Hampshire certificate. The applicant must demonstrate five (5) years of experience in public accountancy within the previous ten (10) years. A reciprocal CPA certificate will be issued only to applicants from states that issue such certificates to New Hampshire CPAs.

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

**Fees**

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

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## NEW JERSEY

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**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; meets the specified educational and experience requirements; and passes the Uniform CPA Examination. Inactive status is permitted. To become inactive, a licensee must submit \$40.00 for the biennial registration; no CPE credits are required. An inactive licensee cannot hold him/herself out as a CPA in the state. To reactivate, a licensee must contact the Board requesting activation and submit the required CPE credits plus \$80.00.

**Educational Requirement.** The educational requirement for a New Jersey CPA certificate is a baccalaureate degree, or its equivalent, with sixty (60) semester hours in academic subjects and sixty (60) semester hours in professional courses including the following: twenty-four (24) semester hour credits in accounting; six (6) semester hour credits in American business law; six (6) semester hour credits in finance; six (6) semester hour credits in economics; and eighteen (18) semester hour credits in related business subjects. Effective July 1, 2000, applicants for the CPA certificate must meet the one hundred fifty (150) hour education requirement. Course requirements are being developed by the Board's Rules and Regulations Committee.

**Experience Requirement.** A candidate who has met the general qualifications, the educational requirement, and the examination requirement may be issued a CPA certificate upon meeting the following experience requirement: two (2) years of public accounting experience with a CPA; or two (2) years of experience in the general practice of public accounting; or four (4) years of governmental accounting; or four (4) years of comparable accounting activity. Experience must demonstrate the intensive, diversified application of accounting and auditing principles and procedures. The Board may accept teaching experience or graduate or other study in courses related to accounting in lieu of the required experience.

Part-time experience will be considered equivalent to full-time experience if it is acquired within four (4) consecutive years and in no less than the same amount of hours required for full-time experience. Twenty-five (25) percent of full- or part-time experience must be obtained in audit, review and compilation.

**Conditioning.** A candidate who passes two (2) or more sections of the Uniform CPA Examination may receive credit for those sections passed during the next ten (10) examination administrations (five [5] years). In order to condition those parts he/she did pass, a candidate needs to obtain an average score of fifty (50) percent on those portions of the examination he/she did not pass and a grade of seventy-five (75) percent on those he/she did pass.

**Continuing Professional Education (CPE).** As of January 1988, the jurisdiction approved mandatory CPE for accountants. All licensees are required to submit evidence of forty-eight (48) CPE credits each two (2)-year period. Those in public practice must take one-third of the total in accounting, audit, compilation, or review. Preregistration of courses is not required. Licensees in public accounting must

have sixteen (16) hours of audit in his/her CPE course work. If they are not in public accounting, there is no limit on the types of courses they may take.

**Quality Review.** The Board will review all practice units in the State: sole proprietors, partnerships, and professional corporations, including all satellite offices of large firms, unless they submit evidence of successful completion of a recognized quality review program. The Board conducts quality reviews on a three (3)-year cycle of all firms not in a quality review program and that are not single audit (yellow book) audits.

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state that has educational 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. The Board does have reciprocity agreements with the states of Pennsylvania and New York. Other states are handled on a case by case basis.

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

**Other.** The Board has the authority to levy fines up to \$2500.00 per offense pursuant to provisions of the Uniform Enforcement Act. The Board does not require that court-ordered child support payments be met before relicensure. Legislation on this issue is pending in the state legislature.

**Fees**

Application .....	\$ 75.00
Examination .....	215.00
Reexamination	
One Section .....	150.00
Two Subjects .....	160.00
Three Subjects .....	170.00
All Subjects .....	185.00
Examination (registered municipal accountants) .....	100.00
Reexamination (registered municipal accountants) .....	100.00
Endorsement as CPA .....	175.00

License	
Initial (CPAs, RMAs, partnerships, PCs, LLCs, LLPs) .....	80.00
During First Year of Biennial Registration .....	80.00
During Second Year of Biennial Registration .....	40.00
Biennial Registration (CPAs, PAs, RMAs, partnerships, PCs, LLC, LLPs) .....	80.00
Reinstatement of License .....	150.00
Late Renewal Fee .....	50.00
Biennial Renewal (retired or inactive licensees) .....	40.00
Applications by CPE Sponsors .....	100.00

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## NEW MEXICO

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

**Educational Requirement.** In most cases, to take the Uniform CPA Examination in New Mexico, a candidate must have a baccalaureate degree from a college or university recognized by the New Mexico State Board of Accountancy with a major, or the equivalent of a major, in accounting and twenty-four (24) credit hours of accounting. Effective July 1, 1997, thirty (30) credit hours of accounting will be required.

**Experience Requirement.** New Mexico requires one (1) year of public accounting experience or the equivalent (three [3] years of experience under the direct supervision of a CPA performing certain functions in specific areas of practice, in government or private industry) to obtain a CPA certificate.

**Conditioning.** Candidates receive conditional credit if they pass two (2) or more sections of the examination at one (1) sitting. Any section failed must be passed within three (3) years of conditioning or the entire examination must be taken over. (Six [6] consecutive sittings.)

**Continuing Professional Education (CPE).** The New Mexico CPA certificate does not constitute a right to practice public accounting in New Mexico. A CPA must obtain a permit to practice from the New Mexico State Board of Accountancy. To maintain his/her permit to practice, a CPA must complete one hundred twenty (120) hours of approved continuing professional education in every three (3)-year period.

**Quality Review.** No action has been taken with regard to quality review.

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

**Reciprocity.** A reciprocal CPA certificate may be granted to a CPA of another state, provided that the standards established in the state that 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 one (1) year shall be deemed to have met the requirements and standards equal to those of New Mexico. All applicants for reciprocal CPA certificates must pass, or must have previously passed, an ethics examination. Applicants must maintain their certificate and/or permit from the licensing state until approved by the New Mexico Board.

**Foreign Accountants.** The State makes no provision for foreign accountants. All requests for reciprocity are reviewed on a case by case basis.

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

**Fees**

Examination .....	\$125.00
Reexamination .....	125.00
Initial Certificate .....	30.00
(plus \$20.00 for wall certificate)	
Permit .....	40.00
Initial Reciprocal Certificate .....	30.00
(plus \$20.00 for wall certificate)	
Examination of Professional Ethics .....	50.00

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## NEW YORK

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**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 educational and experience requirements.

**Educational Requirement.** An applicant for licensure must have a degree from an institution of higher education after having satisfactorily completed a curriculum in accountancy, or the equivalent thereof, as determined by the Department. A candidate expecting to meet the educational requirements within sixty (60) days of the written examination may qualify as eligible to sit for the Uniform CPA Examination. Fifteen (15) years of acceptable full-time public accounting experience may be substituted for the educational requirement.

**Experience Requirement.** No experience is required of applicants to sit for the examination. However, two (2) years of diversified experience involving the application of generally accepted accounting principles (GAAP) and the application of generally accepted auditing standards (GAAS) in the practice of public accountancy, or the equivalent, under the direct supervision of a U.S. CPA or a New York Public Accountant is required before a CPA certificate will be issued. An applicant who has completed advanced study in a graduate curriculum in accountancy acceptable to the Department may be issued a CPA certificate after completing one (1) year of the aforementioned experience. Part-time experience may be considered if it is concentrated, continuous and diversified.

**Conditioning.** Credit for the Uniform CPA Examination shall be allowed for any two (2) or more sections passed at the same examination. Any remaining sections may be passed alone. All sections must be passed within a three (3)-year window.

**Continuing Professional Education (CPE).** All licensees engaged in the practice of public accountancy within the State are required to complete each year ending August 31 either a minimum of forty (40) contact hours of acceptable formal continuing education in recognized areas of study, or twenty-four (24) contact hours of acceptable formal continuing education concentrated in any one of the following three (3) subject areas: accounting, auditing, or taxation. Licensees re-entering public practice must document twenty-four (24) hours of continuing education credit earned in the twelve (12)-month period prior to returning to public practice and complete a prorated amount of CPE thereafter through the end of the licensee's registration period. A mandatory continuing education fee of \$35.00 will be collected from practicing licensees each triennial registration period. All licensees must declare their practice status at the beginning of the triennial registration period and with each subsequent change in practice status.

**Quality Review.** There is currently no provision under New York State law which addresses the issue of quality review or positive enforcement. Proposed legislation, sponsored by the New York State Education Department, would revise the statute regulating the public accountancy provision to recognize changes that



have taken place in the practice of the profession. Two of the provisions of the bill would revise Article 149 of the education law by providing for monitoring of the quality of audit services of practitioners through an educational program of positive enforcement; and increasing the effectiveness of disciplinary actions through mandated quality reviews of licensees' practices should the circumstances of a finding of unprofessional conduct so warrant.

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

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

**Foreign Accountants.** A foreign accountant may perform services within New York State which are incidental to such accountant's practice outside the State. A limited two (2)-year permit may be issued to an applicant of good moral character who is the holder of a certificate, license, or degree in a foreign country constituting a recognized qualification of the practice of public accounting. Such foreign accountant must have qualifications satisfactory to the Board; must reside, or have a place for the regular transaction of business, in the State; and shall hold such certificate, license, or degree from a foreign country that grants equal recognition to New York State CPAs. The holder of a permit may use only the title or designation under which he/she is generally known in his/her own country, followed by the name of that country.

**Fees**

Examination (initial)	
One Section .....	\$ 109.00
Two Sections .....	163.00
Three Sections .....	217.00
All Sections .....	225.00
Reexamination	
One Section .....	54.00
Two Sections .....	108.00
Three Sections .....	162.00
All Sections .....	216.00
Licensure (including first registration) .....	345.00
Certification of Licensure or Grades .....	20.00
Professional Corporation	
Certificate of Authority .....	90.00
Certified Copy .....	20.00
Triennial Statement .....	105.00

Partnership	
Initial Registration .....	50.00
Triennial Registration .....	50.00
Individual Registration (triennial) .....	210.00
Continuing Professional Education (triennial) .....	35.00

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## NORTH CAROLINA

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

**Educational Requirement.** The educational requirement to sit for the Uniform CPA Examination and for an original CPA certificate is a bachelor's degree in any subject that includes or is supplemented by a concentration in accounting, including twenty-four (24) semester hours in accounting; or sixty (60) semester hours in any subject that includes twenty-four (24) semester hours in accounting, including four (4) principal courses plus one (1) course each in cost accounting, auditing, and income tax; or the completion of special examinations in lieu of education requirements. An applicant for the Uniform CPA Examination who does not hold a bachelor's degree with a concentration in accounting must complete the necessary experience requirement prior to application for examination.

**Experience Requirement.** A CPA certificate will not be issued to an applicant until the experience requirement has been completed. The experience requirement is two (2) years experience in the public practice of accounting under the direct supervision of a licensed CPA; two (2) years experience in the field of accounting under the direct supervision of a licensed CPA; five (5) years experience in the field of accounting; five (5) years experience teaching accounting in an accredited college or university; or five (5) years experience self-employed in accounting. An applicant who holds a master's degree in accounting, tax law, economics or business administration, or a law degree with an emphasis in tax or accounting is granted credit for one (1) year of the aforementioned experience requirement. Any work of less than thirty-five (35) hours per week is considered part-time and must be the performance of accounting services only.

**Conditioning.** A candidate who passes any two (2) sections of the Uniform CPA Examination is granted conditional credit for such sections for a period of not more than the six (6) succeeding examinations

offered by the Board. To receive conditional credit for any section, a candidate must sit for and make a grade of at least fifty (50) on all unpassed sections. Credit may be granted for sections of the Uniform CPA Examination passed in another state.

**Continuing Professional Education (CPE).** A CPA must complete forty (40) hours of acceptable continuing education annually by December 31 of the year preceding the July 1 renewal date as a condition precedent to renewal of the certificate. Up to twenty (20) excess hours may be carried forward to the following year. Interactive self-study is allowed and is counted one (1) hour of CPE credit equals one (1) hour of average completion time. Regular self-study is based on one (1) hour of CPE credit equals two (2) hours of average completion time. CPE providers are not required to register to offer CPE in North Carolina.

**Quality Review.** North Carolina has adopted a State Quality Review (SQR) program, effective June 30, 1992. The program requires all practice units, during a three (3)-year cycle, to submit an audit, review, and compilation for a desk review if these services have been performed. Firms participating in the Quality Review Program of the AICPA Division for CPA Firms SEC Practice Section, AICPA Division for CPA Firms Private Companies Practice Section, and the AICPA Quality Review Program shall be deemed in compliance with the SQR program.

**Temporary Practice.** A CPA without a North Carolina certificate wishing to perform an engagement in North Carolina must apply for a reciprocal certificate. A CPA can request a temporary certificate for an engagement prior to the issuance of the reciprocal certificate. All CPAs who will be assigned to an engagement must also have reciprocal certificates.

**Reciprocity.** A reciprocal CPA certificate may be issued to a properly licensed CPA. Reciprocity will be provided only to CPAs from jurisdictions that grant similar privileges to North Carolina CPAs and whose educational and experience requirements are substantially the same as those in effect in North Carolina. North Carolina uses the four (4)-in-ten (10) and the ten (10)-in-twelve (12) rules to consider reciprocal applicants' requirements that are substantially equivalent. North Carolina and South Carolina have established mutual findings of substantial equivalence which allows for barrier-free reciprocity between original certificate holders of each state.

**Foreign Accountants.** A foreign accountant must meet all requirements for certification in effect at the time of application. North Carolina and the Institute of Chartered Accountants of Ontario have established mutual findings of substantial equivalence, which allows for licensure between the two jurisdictions.

**Other.** The Board has authority to levy civil fines pursuant to NCGS 93-12(9). North Carolina has enacted legislation that provides for the Board to require any CPA to forfeit his/her certificate if he/she is willfully delinquent in child support payments.

**Fees**

Examination	
Fewer Than All Sections .....	\$150.00
All Sections .....	150.00
Transfer of Uniform CPA Exam Credits .....	75.00
Initial Certificate .....	75.00
Reciprocal Certificate .....	75.00
Annual Certificate Renewal .....	40.00
Professional Association and PLLC Registration .....	50.00
Annual Renewal .....	25.00
Registration (partnership and LLP)	
Office in N.C. only .....	-0-
Office in N.C. and other state(s)/per partner .....	10.00
Individual Practitioner .....	-0-

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## NORTH DAKOTA

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**General Qualifications.** A CPA certificate shall be issued to any person who is a resident of North Dakota; is of good moral character; has passed the Uniform CPA Examination; has completed a special course in professional ethics; and meets the specified educational requirements. Inactive status is available to a licensee who is not employed.

**Educational Requirement.** The educational requirement for a CPA certificate in North Dakota is a baccalaureate degree from an acceptable four (4)-year college or university with an academic concentration in accounting (thirty [30] credits in accounting and law). However, a candidate who satisfies the experience option need not meet the educational standard.

The one hundred fifty (150) hour education requirement becomes effective in the year 2000. The "accounting concentration" then becomes twenty-four (24) hours in accounting plus twenty-four (24) hours of other business courses. In the year 2000, the experience option is no longer available.

**Experience Option.** The experience option (in lieu of the education 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 government agency. Candidates who satisfy the above educational requirement need not meet any experience requirement.

**Conditioning.** Candidates who pass two (2) sections of the Uniform CPA Examination will be granted credit for those sections during the next six (6) examination administrations held by the Board. A minimum score of forty (40) percent is required on failed parts. If three (3) parts are passed at a sitting, no minimum on one (1) failed part.

**Continuing Professional Education (CPE).** All CPAs in public practice in North Dakota must complete one hundred twenty (120) hours of continuing education during the prior three (3)-year period. A licensee who enters public practice may commence with sixty (60) hours and a letter of intent to complete the balance within six (6) months.

**Quality Review.** The Board has implemented a positive review program by rule. Board rules call for the submission of reports (review and compilation) by each office. A firm can avoid report submission by submitting peer review documents. Such a peer review report is to be unqualified. On-site quality review is required of audit firms in accordance with AICPA standards.

**Temporary Practice.** No provisions are made for temporary practice.

**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 have passed the examination with grades that would have been passing grades in North Dakota at the time, must meet all current requirements (except residence) for a certificate (at the time of application or at the time of issuance of the other state certificate), provided the other state extends reciprocity to North Dakota CPAs.

**Foreign Accountants.** The State accounting law makes provision for issuance of certificates to candidates from outside the U.S. jurisdictions. Such reciprocity calls for similar recognition of North Dakota licensees, good character, meeting the equivalent education requirements (at the time of application or requirements extant at the time the foreign credential was granted), equivalent examinations (plus any additional examinations the Board requires). Foreign accountants are permitted to provide services to clients who are residents, businesses or governments of the country where the accountant holds the public practice credential. The accountant can only use the foreign designation.

**Other.** The Board can fine (up to \$1000.00) against licensees. Child support nonpayment and nonpayment of North Dakota education loans can result in loss of licensure.

**Fees**

Examination .....	\$140.00
Reexamination	
Per Section .....	40.00
All Sections .....	140.00
Reciprocal Certificate .....	140.00
Annual Permit .....	40.00
Firm Registration .....	50.00

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# OHIO

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**General Qualifications.** A CPA certificate shall be issued to any person who is a resident of, or has a place of business in, or is regularly employed in, Ohio; has attained the age of eighteen (18) years; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination. The Board will by rule specifically determine all applicable residency requirements. A special examination in professional ethics is required after the successful completion of the Uniform CPA Examination.

**Educational Requirement.** The educational requirement for a CPA certificate is a baccalaureate degree from a recognized college or university with a concentration in accounting, or the successful completion of an equivalency examination. The educational requirement will increase to one hundred fifty (150) semester hours of approved education in the year 2000.

**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 who has satisfactorily completed the required number of graduate level semester hours in accounting, business administration, economics, and other related subjects that the Board determines to be appropriate, is required to meet only one (1) year of the aforementioned experience.

**Conditioning.** Credit for sections of the Uniform CPA Examination previously passed is retained for a period of four (4) years from the date of conditioning. After this, credit for all sections is lost. Candidates are required to sit for all sections of the examination not previously passed. Conditional credit is contingent upon a grade of fifty (50) on all failed sections, and candidates must pass two (2) sections to condition.

**Continuing Professional Education (CPE).** All CPAs who hold permits to practice are required to complete one hundred twenty (120) hours of continuing education during every three (3)-year reporting period. A licensee who performs any public accounting work or who holds out to the public as a CPA or PA shall complete at least seventy-five (75) percent of his/her continuing education requirement in subjects directly related to the principal professional work that he/she performs.

**Peer Review.** Registration of all firms, as well as a peer review by any firm performing compilations, reviews, or audits, is now mandatory.

**Temporary Practice.** Temporary practice in Ohio is generally prohibited. Please contact the Board for details.

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

**Foreign Accountants.** The statute authorizes the Board to grant reciprocity to foreign accountants, but it does not require the Board to do so. The Board currently recognizes only Canadian chartered accountants under the "Principles for Reciprocity" agreement.

**Fees**

Examination .....	\$215.00
Reexamination	
One Section .....	115.00
Two Sections .....	130.00
Three Sections .....	145.00
All Sections .....	180.00
Reciprocal Certificate .....	100.00
Triennial Permit .....	150.00
Nonpracticing Triennial Registration .....	55.00

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## OKLAHOMA

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**General Qualifications.** A CPA certificate shall be issued to any person who is of good moral character; is a resident of Oklahoma immediately prior to making application; meets the specified educational and/or experience requirements; and passes the Uniform CPA Examination. The general qualifications for the PA license are the same and three (3) specific sections of the Uniform CPA Examination must be passed. Registrants must maintain an active registration status; there are no provisions for inactive status.

**Educational Requirement.** The educational requirement for an Oklahoma CPA certificate or PA license is graduation from an accredited high school or the equivalent. Graduates with a major in accounting, or the equivalent of a major in accounting, from an accredited four (4)-year college or university may qualify provided the applicant has completed forty-eight (48) semester hours, of which thirty (30) semester hours must be in accounting courses, including at least one (1) course in auditing, and eighteen (18) semester hours of specified related business courses: business law, finance, marketing, management, economics, business communication and computer science.

**Experience Requirement.** If an applicant for examination cannot qualify on the basis of education, until July 1, 1996 applicants for the CPA examination may apply on the basis of three (3) years of experience in public accounting, or its equivalent, of which one (1) year shall have been completed in Oklahoma, and graduation from an accredited high school, or the equivalent. Until July 1, 1999, applicants for the PA examination may apply on the basis of three (3) years of public accounting experience, or its equivalent, of which one (1) year shall have been completed in Oklahoma, and graduation from an accredited high school, or the equivalent. Part-time experience is allowed but the number of hours must be equivalent to three (3) years of full-time experience.

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

A candidate who fails to obtain a grade of at least fifty (50) on all sections will not be permitted to apply for the next succeeding examination. However, a candidate's failure to achieve the minimum grade shall not affect or invalidate any conditional credit(s) earned by the candidate at the same examination. Candidates who hold conditional credits on the examination in another state and meet the above eligibility requirements may transfer such conditional credits.

**Continuing Professional Education (CPE).** After January 1, 1994, the requirement is one hundred twenty (120) hours in a period of three (3) calendar years with at least twenty-four (24) hours completed in each calendar year of the triennium. Permits must be renewed before June 30 of each year. Applicants for reciprocal certificates and registrants applying for permits between June 30 and May 1 of each year may claim credit for course work completed within the twelve (12) months immediately preceding the filing of the permit application. Sponsors of programs are not required to register with the Board, and the Board does not preapprove CPE programs. Interactive self-study is equal to the average completion time. The only limit on CPE credit is for instructor/discussion leader credit and as the author of publications.

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

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

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



**Foreign Accountants.** Although no agreements with foreign bodies presently exist, any accountant who holds a certificate, degree, or license from a foreign country that constitutes a recognized qualification for the practice of public accounting in such country may temporarily practice in Oklahoma. Such temporary practice must be a continuance of an engagement for a client located outside Oklahoma that extends into Oklahoma through common ownership, existence of a subsidiary, assets, or other operations located within Oklahoma. The Board does not utilize any equivalent examinations because the Oklahoma Accountancy Act does not reciprocate with other countries.

**Other.** The Board has authority to levy civil fines. The state does not make license issuance or renewal dependent upon successfully meeting court-ordered child support payments. However, the Board must suspend or revoke a CPA certificate or PA license for a registrant's failure to pay child support based upon a court order mandating the Board's action.

**Fees**

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

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# OREGON

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**General Qualifications.** A CPA certificate shall be issued to any person who meets the specified educational requirements; and who passes the Uniform CPA Examination and a special examination in professional ethics and completes two (2) years of experience, including five hundred (500) hours in the attest function. A licensee may choose to have his/her license be placed on inactive or retired status. No educational requirements are necessary, but an inactive/retired licensee may not practice public accounting or hold him/herself out to the public as a CPA or PA.

**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 and related subjects. At least twenty (20) semester hours must be in accounting. Business law, economics, and finance are considered related subjects. In lieu of the above requirement, an applicant who has two (2) years of satisfactory public accounting experience, under the direct supervision of an Oregon CPA or PA, 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/she has had two (2) years of public accounting experience including validation of five hundred (500) hours of attest-oriented experience satisfactory to the Board. Candidates who have completed one (1) year of the acceptable study beyond the baccalaureate level are required to have only one (1) year of the experience mentioned, although five hundred (500) hours of attest-oriented experience is still required. Equivalent experience obtained in private or government employment may be acceptable if it is functionally the same as public accounting and if that experience is under the supervision of a CPA or Oregon-licensed PA. Part-time employment must be at least twenty (20) hours per week to qualify (one hundred seventy-three [173] hours is equivalent to one [1] month; four thousand one hundred sixty [4,160] hours is equivalent to twenty-four [24] months full-time employment).

**Conditioning.** Candidates applying to take any section of the examination must take all sections for which they have not yet been granted credit. A candidate who passes any two (2) sections of the Uniform CPA Examination and receives a grade of at least fifty (50) on the remaining sections is granted credit for the sections successfully completed. A candidate who passes any three (3) sections of the examination is granted credit for the sections successfully completed, so long as he/she sat for all parts of the examination. Grades are valid for the next six (6) consecutive examinations. If the candidate does not pass the entire examination within those next six (6) consecutive examinations, the candidate loses credit for the sections already passed, and the entire exam must be retaken.

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

**Continuing Professional Education (CPE).** All CPAs and PAs engaged in the practice of public accounting in Oregon must complete eighty (80) hours of continuing education during each biennial renewal period. Up to twenty (20) 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 (2) years by CPAs and PAs (with a minimum of twenty-four [24] hours to be taken each year). Only sixteen (16) hours of nontechnical courses are allowed per renewal period. Oregon does not preregister courses. It is the obligation of each licensee to select a course of study which will contribute to his/her professional competence as a CPA or PA. Licensees must be able to explain how a course contributed to their competence and verify attendance, upon the Board's request.

**Quality Review.** All CPAs and PAs engaged in the practice of public accounting in Oregon must participate in a quality review program. Individuals may participate through their firms. Statutory authority allows the Board to review all levels of financial statements prepared by licensees. The Board may approve alternative quality review programs that meet its standards. Education is the main concern; punitive action is the last resort.

**Temporary Practice.** An out-of-state accountant may temporarily practice in Oregon on professional business, incident to his/her regular practice, without obtaining permission from the Oregon Board. Also, reciprocity applicants who request permission in writing may be allowed to practice accounting in Oregon until their Oregon license is granted or denied. Otherwise, no other circumstance allows any practice of accounting in Oregon without first obtaining an Oregon license.

**Reciprocity.** Oregon has direct reciprocity with some states (only eleven [11] jurisdictions do not meet Oregon's reciprocity requirements). Oregon also allows reciprocity from those eleven (11) other states or jurisdictions if a reciprocity applicant has obtained four (4) years of public accounting experience out of the last ten (10) years. Otherwise, a CPA certificate may be issued to a CPA of another state only if he/she meets the general qualifications and experience requirements imposed upon candidates for an original Oregon CPA certificate.

An examination in professional ethics may be required before a reciprocal certificate will be issued. Candidates for reciprocal CPA certificates who have filed applications, and request in writing, may be granted permission to practice in Oregon until such time as applications are permitted or rejected, if they have a valid permit to practice public accountancy from the state issuing the certificate on which the application is based. Applicants may not practice in Oregon until they receive notice that they have been granted permission to practice.

**Foreign Accountants.** A person who holds a certificate or degree from a foreign country may obtain an Oregon CPA certificate only by meeting the educational and experience requirements outlined above and by passing both the Uniform CPA Examination and the examination on professional ethics. Canadian chartered accountants may be granted reciprocity by passing the CAQEX and fulfilling other state requirements. Education obtained outside the United States must be evaluated by a credentialing service that is a member of the National Association of Credential Evaluation Services, Inc. (NACES).

**Other.** The Board has authority to levy civil penalties not to exceed \$1,000.00 per incident. The Board has authority to revoke, suspend or fail to renew licenses of those who have failed to meet court-ordered child support payments (one notified by the Department of Justice).

**Fees**

Examination	
Sections (per section; not to exceed \$150) . . . . .	\$ 50.00
All Parts . . . . .	150.00
Reexamination (all parts) . . . . .	150.00
CPA Initial Registration	
Certificate Application . . . . .	100.00
Permit . . . . .	75.00
Firm Registration*	
Application . . . . .	50.00
Biennial CPA Permit . . . . .	100.00
Active Status . . . . .	100.00
Inactive/Retired Status . . . . .	50.00
Firm Renewal . . . . .	100.00

\* *Includes PCs, partnerships, LLCs, LLPs and other legal business forms.*

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## PENNSYLVANIA

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**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/she first sits for the Uniform CPA Examination; has attained the age of eighteen (18) years; is of good moral character; meets the specified educational and experience requirements; and has passed the Uniform CPA Examination. Inactive status is permitted.

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

**Experience Requirement.** A candidate who meets the above minimum educational requirement must have at least two (2) years of public accounting or governmental accounting experience of a caliber

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

Candidates who have a baccalaureate degree, a master's degree, or a doctorate 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 have 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 to take the examination during the final term, quarter, or semester of the school year in which he/she will graduate, provided that such candidate will receive the required degree (including twenty-four [24] semester credits in accounting subjects) within ninety (90) days after the date of the examination.

**Conditioning.** An applicant for examination shall sit initially for all sections of the examination and pass at least two (2) sections of the examination to receive any credit. An applicant who does not pass at least two (2) sections of the examination shall retake the entire examination.

An applicant who has passed at least two (2) sections of the examination may sit for one (1) or more of the remaining sections of the examination at his/her discretion, provided he/she completes all sections of the examination within five (5) years from the date on which he/she passed two (2) sections. An applicant who does not complete all sections of the examination within five (5) years shall reapply as a new candidate and retake the entire examination.

**Continuing Professional Education (CPE).** Each CPA filing an application for a license or a renewal of a license must, during the two (2)-year period immediately preceding a biennial date, complete eighty (80) hours of continuing education. Any applicant, upon successful completion of the Uniform CPA Examination, shall be exempt from the continuing education requirement for only the biennial period during which the applicant successfully completed such examination. Applicants for reciprocal certification must fulfill the continuing education requirement, unless they are exempt as provided. In interactive self-study, one (1) CPE hour is equal to fifty (50) minutes of completion time. There are limits on the amount of different types of CPE. Preregistration of courses is not necessary.

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

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

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications, complies with the requirements of CPE, has passed the Uniform CPA Examination, and has at least two (2) years of public accounting experience.

**Foreign Accountants.** Provision is not made by the Board for foreign accountants.

**Other.** The Board has authority to level civil fines.

**Fees**

Examination .....	\$135.00
Reexamination	
One Section .....	67.50
Two Sections .....	90.00
Three Sections .....	112.50
All Sections .....	135.00
Reciprocal Application .....	50.00
Corporate, Partnership, or Professional Association Application .....	45.00
Biennial License .....	45.00
Temporary Permit .....	20.00

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## PUERTO RICO

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**General Qualifications.** A CPA certificate shall be issued to any person who is a citizen, or has duly declared his/her intention of becoming a citizen, of the United States; is a resident of, or has a place of business in, or is employed in, Puerto Rico; has attained the age of 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 baccalaureate degree from a four (4)-year college or university with a major in accounting, or fifty-eight (58) semester hours in business subjects (including thirty-two [32] semester hours in accounting), or with eight (8) years of public accounting experience.

**Experience Requirement.** No experience requirement is needed for candidates who meet the educational requirement. The experience requirement for the CPA certificate (for candidates who do not meet the minimum educational requirement) is eight (8) years of experience in the employ of a CPA prior to application. The Board may, at its discretion, accept as equivalent to each year of practice in the employ of a CPA, two (2) years of acceptable experience in industry, government, or university teaching.

**Conditioning.** A candidate who successfully completes any two (2) sections of the Uniform CPA Examination may be granted credit for those sections on subsequent examinations, provided he/she attains a minimum grade of 50 in the failed sections. The minimum failing grade is waived for candidates who pass three (3) subjects at a single examination. Conditioning expires after five (5) years.

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

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

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

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

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

**Fees**

Examination	
First-time .....	\$ 50.00
Reexamination	
All Subjects .....	200.00
Three Subjects .....	150.00
Two Subjects .....	100.00
One Subject .....	50.00
Initial Permit .....	50.00
Reciprocal Certificate .....	50.00
Triennial Permit Renewal .....	50.00

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## RHODE ISLAND

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

**Educational Requirement.** The educational requirement for the CPA certificate is a baccalaureate degree conferred by a college or university recognized by the Board. The total educational program includes an accounting concentration or its equivalent and courses in such related subjects as the Board shall determine to be appropriate, i.e., thirty (30) credit hours of accounting and related courses: six (6) semester hours in fundamental accounting, six (6) semester hours in intermediate accounting, three (3) semester hours in tax accounting, three (3) semester hours in auditing, three (3) semester hours in advanced accounting, three (3) semester hours in cost accounting, and three (3) semester hours in each of two of the following: business law, economics or computer science.

After July 1, 1999, the education requirement shall be at least one hundred and fifty (150) semester hours of college education, including a baccalaureate or higher degree conferred by a college or university acceptable to the Board. The total educational program must include an accounting concentration or equivalent, as determined by Board rule to be appropriate.

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

An applicant shall attest that at least five hundred (500) hours of the required experience involved the audits of financial statements. In the event the applicant is employed by a firm of CPAs or PAs that does not perform audits of financial statements, in accordance with GAAS, he/she must attest that at least five hundred (500) hours involved the highest level of service performed by such firm. The lowest level of service accepted by the Board to meet this five hundred (500) hour requirement will be full disclosure compilations.

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



**Conditioning.** Credit may be granted to candidates who have passed section(s) of the Uniform CPA Examination in another state. A candidate who obtains a grade of seventy-five (75) or higher on two (2) or more examination sections and who also obtains a grade of at least fifty (50) on all other sections taken shall be considered to be conditioned in those sections in which the grade of seventy-five (75) or higher was obtained.

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

The Board follows AICPA guidelines with respect to the number of recommended CPE hours granted for self-study courses (interactive and noninteractive, including taped study programs). Preregistration of courses is not necessary. The responsibility of registering, and the reporting of quality education programs to fulfill the CPE requirement, for the annual renewal of a license to practice public accounting rests solely with the licensee. A copy of the Interpretation of Rules Pertaining to Mandatory CPE for the Practice of Public Accountancy is provided to every permit holder in the state. The maximum credit allowed an instructor, discussion leader or speaker, to the extent that the particular activity contributes to the professional competence of the registrant, cannot exceed fifty (50) percent of the renewal period requirement.

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

**Temporary Practice.** A certified public accountant who holds a permit to practice issued by another state and who practices in Rhode Island must apply for a permit to practice in Rhode Island. From the date of filing of the completed application with the Board, the applicant shall be deemed qualified to practice and may practice public accounting in Rhode Island until the Board has acted upon the application. Such application shall constitute the appointment of the Secretary of State as an agent for service of process in any action or proceeding arising out of any transaction or operation connected with, or incidental to, the practice of public accounting in Rhode Island by such applicant.

**Reciprocity.** The Board shall, upon payment of a fee to be determined by Board rule and regulation, issue a certificate to a holder of a certificate issued by another state provided that the applicant meets all current requirements in Rhode Island at the time application is made; at the time of the issuance of the applicant's certificate in the other state, the applicant met all requirements then applicable in Rhode Island; if the applicant meets all requirements except the educational or experience requirement of Rhode Island or passed the examination under different credit provisions then applicable in Rhode Island, then either the applicant has five (5) years of experience in the practice of public accountancy within the ten (10) years prior to application, or the applicant has five (5) years of such experience over a longer or earlier period and has completed fifteen (15) current semester hours of accounting, auditing, and such other related subjects as the Board may specify by rule, at an accredited institution; and has one (1) year of current experience in the practice of public accountancy.

**Foreign Accountants.** An annual limited permit to engage in the practice of public accounting in Rhode Island may be issued by the Board, upon application and payment of the required fee, to any person who

holds a certificate, license or degree from a foreign country constituting a recognized qualification for the practice of public accounting in that country, provided that the Board determines that the requirements for obtaining such certificate, license or degree are substantially equivalent to those set forth under Chapter 5, R.I.G.L., for obtaining a certificate in Rhode Island; such certificate, license or degree at the time of application is then in full force and effect; and the applicant meets all other requirements under Section 3.1, Chapter 5, R.I.G.L.

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

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

**Other.** Any person, partnership, corporation or sole proprietorship that violates any provision of the Public Accountancy Law shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to, in the case of an individual, a fine of not more than \$1,000.00 or imprisonment for not more than one (1) year, or both; or, in the case of a partnership or corporation, a fine of not more than \$5,000.00. Whenever the Board has reason to believe that any person or organization is liable to punishment under Rhode Island law, it may certify the facts to the attorney general of the state who may, in his/her discretion, cause appropriate proceedings to be brought.

**Fees**

Examination .....	\$235.00
Reexamination	
One Section .....	115.00
Two Sections .....	165.00
Three Sections .....	195.00
All Sections .....	230.00
Candidates Proctored for Other Jurisdictions .....	105.00
Reciprocal Certificate .....	100.00
Temporary Permit .....	50.00
Annual Permit .....	50.00

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## SOUTH CAROLINA

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

**Educational Requirement.** Before July 1, 1997, the educational requirement for the Uniform CPA Examination is a baccalaureate degree from a college or university recognized by the Board including a minimum of twenty-four (24) hours or the equivalent in accounting. After June 30, 1997, each applicant must have at least one hundred fifty (150) semester hours of college education including a baccalaureate or higher degree, the total education program to include an accounting concentration.

**Experience Requirement.** Experience shall include the following: at least two (2) years of accounting experience in public, governmental, or private employment under the direct supervision and review of a CPA or public accountant licensed to practice public accounting in some state or territory of the United States or the District of Columbia; or at least five (5) years experience teaching accounting in a college or university recognized by the Board; or any combination of such experience determined by the Board to be substantially equivalent to the foregoing. All experience must include at least four hundred (400) hours of experience in auditing financial statements which were prepared in accordance with generally accepted accounting principles.

**Conditioning.** If any candidate who is sitting for all sections of the examination receives a passing grade in any two (2) or more sections, the candidate shall receive conditional credit for the sections passed and is entitled to be reexamined in the sections not passed during the next six (6) consecutive examinations given by the Board provided that the candidate attained a minimum grade of fifty (50) on each section in which credit has not been retained.

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

**Continuing Professional Education (CPE).** Each licensee must complete at least forty (40) hours of credit each year including at least eight (8) hours in accounting and/or auditing subjects and not more than eight (8) hours in personal development subjects. A waiver from the requirement may be requested by persons not engaged in public practice and persons who have attained the age of seventy-two (72) years.

**Quality Review.** The Board reviews audits submitted on a voluntary basis and audits on file with governmental or public agencies.

**Temporary Practice.** Temporary practice by a licensed accountant of another state is permitted on business incident to such person's regular practice outside the State, provided that the applicant registers

with the Board and complies with its regulations. Registration is not required if services within the State do not exceed a total of ten (10) days in a calendar year.

**Reciprocity.** A reciprocal CPA certificate may be issued to a CPA of another state, provided the applicant has passed the Uniform CPA Examination; holds a current certificate and license or permit to practice public accounting in the other state; and meets the current education and experience required in South Carolina or the education and experience that was required in South Carolina at the time the applicant's certificate was issued in the other state. The experience requirement is considered met if the applicant has at least three (3) years of experience in the practice of public accounting as a CPA licensed to practice in the other state.

**Foreign Accountants.** A reciprocal CPA certificate may be issued to a holder of a foreign designation, granted in a foreign country, provided the following criteria are met: the foreign authority which granted the designation makes similar provisions to allow a South Carolina CPA to obtain such foreign authority's comparable designation; the foreign designation entitles the holder to issue reports on financial statements; the applicant received the designation based on educational and examination requirements substantially equivalent to those in effect in South Carolina at the time the foreign designation was granted; the applicant completed an experience requirement substantially equivalent to experience required of South Carolina CPAs; and the applicant passed a uniform qualifying examination acceptable to the Board in national standards.

**Fees**

Examination .....	\$185.00
Reexamination	
One Section .....	80.00
Two Sections .....	125.00
All Sections .....	165.00
Certificate .....	20.00
Reciprocal Certificate .....	50.00
Annual License Permit .....	80.00

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## SOUTH DAKOTA

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**General Qualifications.** A CPA certificate shall be issued to any person who fulfills the requirements of good character and education; and passes the Uniform CPA Examination and AICPA professional ethics examination. An individual who holds a South Dakota CPA certificate, but who is not practicing, does not need to maintain a permit to practice. The certificate is perpetually in good standing unless revoked for cause. There are no dues or CPE requirements to maintain this status. Certificate holders not in practice are not required to register with the Board; they have the option of doing so and being on a mailing list each fiscal year. Certificate holders only need to have an active permit if practicing.

**Educational Requirement.** The educational requirement to sit for the Uniform CPA Examination is graduation with an associate's or bachelor's degree from an accredited college, university or business college with a major in accounting; or satisfactory completion of an accounting major equivalency as established by the Board. A candidate may sit for the examination if he/she is within one hundred (100) days of completion of his/her educational requirement.

The one hundred fifty (150) hour education requirement becomes effective January 1, 1998, but the effective date is being set by the exam applied for rather than the actual date. Anyone wishing to apply under the current educational requirement must apply, be accepted and sit for the November 1997 exam. Thereafter, applicants will be required to meet the one hundred fifty (150) hour provision.

Under the one hundred fifty (150) hour education requirement, both a major in accounting and a course of study substantially equivalent to a major in accounting must include twenty-four (24) semester hours in accounting at the undergraduate or graduate level from an accredited college or university, including elementary principles of accounting and at least one (1) course in each of the following: financial accounting, auditing, taxation, and cost accounting. They must also include at least twenty-four (24) semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. Three (3) quarter hours are equivalent to two (2) semester hours.

**Experience Requirement.** There is no experience requirement for the CPA certificate. In order to practice as a CPA, an individual must submit proof of two (2) years of experience in public accounting; an individual having thirty (30) semester hours beyond the baccalaureate degree in accounting or business administration must submit proof of two thousand (2000) hours (the equivalent of one [1] year) of experience in public accounting. If an individual reaches two thousand (2000) hours in ten (10) months, it will be accepted. Seven hundred fifty (750) hours of the four thousand (4000) hour requirement, or three hundred seventy-five (375) hours of the two thousand (2000) hour requirement, must be in any combination of audit, compilation, or review. All experience with a licensed firm counts.

**Conditioning.** Candidates who successfully complete two (2) or more sections of the Uniform CPA Examination and achieve a minimum grade of fifty (50) on all unpassed sections may retain credit for such

sections for seven (7) subsequent examination administrations after the one (1) for which conditional status was achieved.

**Continuing Professional Education (CPE).** All permit holders must complete one hundred twenty (120) hours of CPE during a three (3)-year renewal cycle. There is a minimum annual requirement of twenty (20) hours. Individuals whose permits were issued less than one (1) year prior to the renewal date have no requirement; those whose permits were issued more than one (1) year but less than two (2) years prior to the renewal date must complete twenty (20) hours; and those whose permits were issued more than two (2) years but less than three (3) years prior to the renewal date must complete a minimum of forty (40) hours. These individuals must then have a total of one hundred twenty (120) hours by the end of the third renewal date. If an individual has more than a one (1)-year lapse in public practice or if his/her CPA certificate was issued four (4) years prior to initial permit application, he/she must show evidence of forty (40) hours of CPE in the twelve (12) months preceding his/her application to return to practice. A maximum of twenty-four (24) hours in behavioral courses, and a maximum of sixty (60) hours of teaching by employees of colleges and universities, is allowed in the three (3) year renewal cycle. One (1) hour of CPE equals fifty (50) minutes. No preregistration is required.

**Quality Review.** A quality review program is authorized by statute, and the implementation procedure and requirements are set forth in rules. The program was implemented July 1, 1987, and requires firms to undergo a quality review once every three (3) years as a condition to license renewal. New firms must have a review in the year following the first full calendar year in which they practice in South Dakota and then once every three (3) years. Firms may apply for acceptance of equivalent reviews in lieu of a South Dakota review. The AICPA or other reviews meeting the requirements are accepted as equivalent. A firm may be exempted if it doesn't perform audits, compilations or reviews in South Dakota.

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

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

- (1) He/she passed an examination required for issuance of the certificate equivalent to the examination required by South Dakota with grades that would have been passing grades at the time in the state;
- (2) He/she meets all current requirements in South Dakota for issuance of a certificate at the time application is made; or at the time of the issuance of the applicant's certificate in the other state, met all requirements then applicable in the state for a certificate; or has four (4) years of experience in the practice of public accountancy or equivalent, meeting requirements set by the Board after passing the examination upon which his/her certificate was based and within the ten (10) years immediately preceding the application; and

(3) He/she meets the requirements of Section 36-20A-10 other than holding a valid certificate issued by South Dakota.

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

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

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

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

**Fees**

CPA Certificate	
S.D. Examination Candidate .....	\$ 50.00
Candidate Passed Examination in Another State .....	150.00
Initial Examination .....	200.00
Reexamination (per section) .....	50.00
Individual Permit	
Initial (August 1 to January 31) .....	85.00
Initial (February 1 to July 31) .....	45.00
Annual Renewal (Filed by August 1) .....	85.00
Annual Renewal (Filed after August 1) .....	125.00
Firm Permit	
Initial: \$40.00 per Office in South Dakota plus \$25.00 per Permit Holder (August 1 to January 31)	

Initial: \$20.00 per Office in South Dakota plus \$15.00 per Permit Holder  
(February 1 to July 31)  
Annual Renewal: \$40.00 per Office in South Dakota plus \$25.00 per Permit Holder  
(Filed by August 1)  
Annual Renewal: Additional \$40.00 per Office Location  
(filed after August 1)

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## TENNESSEE

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**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 degree with a major in accounting, with one hundred fifty (150) hours. The Board requires, under statutory law, the completion of one hundred fifty (150) college credit hours prior to a candidate's consideration for certification.

**Experience Requirement.** A candidate who meets the above educational requirement must have two (2) years in public accounting, two (2) years in state audit, or three (3) years in private industry/auditing, or the equivalent, satisfactory to the Board before a CPA permit will be granted. Candidates with a master's degree in accounting or business administration that 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) sections of the Uniform CPA Examination may receive credit for such sections during the following three (3) years or six (6) examination administration dates.

**Continuing Professional Education (CPE).** Every CPA engaged in the practice of public accounting must complete not less than eighty (80) hours of continuing education in the two (2)-year period immediately preceding registration as a condition to renewal of a certificate or permit.

A permit holder who certifies to the Board that he/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/she remains inactive. No holder of an inactive certificate or license shall engage in public



practice until he/she has completed at least eighty (80) hours of continuing education within the immediately preceding two (2)-year period.

**Quality Review.** All firms that do attest work are required to submit reports to the Board as a condition for firm registration. The Board accepts the AICPA's Quality Review program and peer reviews in lieu of its program. The Tennessee Board has formed an oversight committee with State Board members on it.

**Temporary Practice.** There is no provision for temporary practice in this jurisdiction. Applications are handled similarly to the reciprocity provision described below.

**Reciprocity.** A reciprocal CPA permit 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 that issued the original certificate, license, or permit must have licensing requirements that are equivalent to those in Tennessee and must extend similar privileges to Tennessee CPAs.

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

**Fees**

Examination .....	\$150.00
Reexamination (all sections) .....	100.00
Reciprocal Permit and Processing (per year) .....	100.00
Biennial Registration .....	100.00
Annual Firm (practice unit) Registration .....	50.00

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## TEXAS

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

**Educational Requirement.** The educational requirement is a baccalaureate or graduate degree with not less than thirty (30) semester hours in accounting, of which at least twenty (20) semester hours must be in core accounting subjects and twenty (20) semester hours of related courses in other areas of business administration. The one hundred fifty (150) hour requirement becomes effective September 1, 1997. The educational requirements on that date are as follows: a baccalaureate degree; thirty (30) semester hours

of accounting (excluding the first two [2] entry-level accounting courses); twenty (20) semester hours of related business courses; and one hundred fifty (150) total semester hours of college credit.

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

**Experience.** The experience requirement is two (2) years with a baccalaureate degree, or one (1) year with a master's degree, or one hundred fifty (150) hours of education. The experience must be in public practice under the supervision of a CPA or under the supervision of a CPA in an activity comparable to public practice as determined by Board rule. The experience must be of a routine nature that continually requires independent thought and judgment on important accounting matters. Part-time experience is twenty (20) hours or three (3) days per week.

**Conditioning.** A candidate who establishes conditioning credit by passing two (2) or more sections of the Uniform CPA Examination has six (6) consecutive examinations to complete the remaining sections. A candidate who established conditioning credit by passing two (2) or more sections of the Uniform CPA Examination before August 31, 1979, has until August 31, 1997 to complete the remaining sections.

A candidate who has earned conditioning credits in another state may transfer those credits to Texas provided that the requirements in the other state were at least equal to those in Texas at the time the credits were earned; the credits are still active in the other state; the candidate sat for all eligible parts of the examination; a grade of seventy-five (75) percent or higher was earned on any two (2) subjects after September 1, 1991; the candidate scored at least fifty (50) percent on any subjects not passed after September 1, 1991; and the candidate pays the transfer of credit fee.

Partial credit is granted to a candidate who meets the above requirements and who passes the remaining parts of the examination by the following deadlines: If the partial credits were earned prior to September 1, 1979, the candidate must pass the remaining parts by September 1, 1997. If the partial credits were earned after September 1, 1989, the candidate must pass the remaining parts within the next six (6) consecutive examinations.

**Continuing Professional Education (CPE).** A licensee is required to accrue one hundred twenty (120) CPE hours every three (3) years (with a minimum of twenty [20] CPE hours earned per year) and to report CPE hours accrued during the applicable reporting period. In interactive self-study, one (1) CPE hour is equal to fifty (50) minutes of completion time. Preregistration of courses is not necessary, but sponsors must be registered with the Board or with NASBA. Nontechnical CPE courses are limited to fifty (50) percent of the total requirement.

**Quality Review.** Each firm must successfully undergo a quality review every three (3) years and report the results to the Board. A quality review must be conducted under the auspices of a Board-approved sponsoring organization.

**Temporary Practice.** For a fee of \$100.00, a licensed accountant of another state or territory may practice temporarily in Texas on professional business incident to his/her regular practice.

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

(1) The educational and experience requirements of the other state were equal to or more stringent than the Texas requirements at the time of the issuance of the applicant's certificate in the other state, or

(2) The applicant has four (4) years of experience practicing public accountancy after passing the Uniform CPA Examination, provided that the experience occurred within the ten (10) years immediately preceding the application for reciprocity and satisfies the requirements provided by Board rule. The applicant must have passed the Uniform CPA Examination with grades that would have been passing grades in Texas on the date the applicant passed the examination in the other state. During the three (3) years preceding the date of application, the applicant must have met the CPE requirements that apply to Texas licensees.

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

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

A recent Texas statute provides the state Attorney General's Office with the responsibility of determining if child support payments have been paid in accordance with court orders. If not paid, the Attorney General's Office has the responsibility to notify the Board of the delinquency, which is then obligated to immediately revoke the license until advised otherwise. The revocation is a ministerial act for which the Board has no discretion and that does not entail Board member participation.

**Fees**

Examination* . . . . .	\$170.00
Reexamination (each section) . . . . .	30.00
Reciprocity Certificate . . . . .	100.00
Temporary Practice Permit . . . . .	100.00
Annual License Permit** . . . . .	240.00
Retired or Permanently Disabled License . . . . .	10.00
Certificate . . . . .	30.00
Foreign Registration . . . . .	250.00
Practice Unit . . . . .	25.00
Out-of-State Proctoring (per exam part) . . . . .	30.00

Transfer of Credits from Texas .....	25.00
Transfer of Credits to Texas .....	100.00

\* *Includes a \$50.00 nonrefundable filing fee.*

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

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## UTAH

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

**Educational and Experience Requirement.** After July 1, 1994, the requirement is a total of one hundred fifty (150) college-level semester hours (two hundred twenty-five [225] quarter hours) with a concentration in accounting, auditing, and business, including a baccalaureate degree or its equivalent, including subjects and hours approved by the Board and established by rule; and an associated experience requirement of one (1) year of accounting experience as defined in statute to include applying accounting and auditing skills and principles taught as part of the professional education qualifying a person for licensure in Utah and generally accepted by the profession, under the supervision of a licensed CPA.

**Conditioning.** A candidate who successfully passes two (2) or more sections of the Uniform CPA Examination and receives a grade of at least fifty (50) on all sections not passed is granted credit for such sections successfully passed during the next six (6) examination administrations.

**Continuing Professional Education (CPE).** All CPAs are required to have eighty (80) hours of qualifying continuing professional education (CPE) in each two (2)-year reporting period in order to renew the license. The CPE reporting year will be a calendar year with reports due January 31 of each even-numbered year, with licenses renewed on August 31 of each even-numbered year. Licensees must have at least twenty (20) hours of CPE in a given year.

**Quality Review.** As of July 1, 1994, a licensee is required to undergo, at his/her expense, a quality review commensurate in scope with his/her practice in order to renew his/her license. Licensees and firms that perform audits of historical or prospective financial statements must have on-site quality reviews not less than once every three (3) years. Licensees and firms that perform compilation or review services, but no

audits, must have off-site reviews not less than once every three (3) years, unless the licensee or firm elects an on-site quality review.

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

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

- (1) Meets all current requirements in Utah for issuance of a license at the time the application for license is made;
- (2) Meets the requirements for licensure applicable in Utah at the time of the issuance of the applicant's license or certificate by the state from which the original license by examination was issued; or
- (3) Has five (5) years of qualifying experience after passing the Uniform CPA Examination and is within ten (10) years immediately preceding this application.

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

**Fees**

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

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# VERMONT

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**General Qualifications.** A CPA certificate shall be issued to any person who has a place of business or, as an employee, is regularly employed in Vermont; has attained the age of eighteen (18) years; is of good moral character; meets the educational 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 Board rule to ensure continuing opportunity for non-university trained persons to practice public accounting consistent with assuring the highest standard 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 sections of the Uniform CPA Examination and receives a grade of at least fifty (50) on all required sections is granted credit for such sections successfully completed for a period of three (3) years or the next six (6) examination administrations.

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

**Continuing Professional Education (CPE).** A licensee seeking regular triennial renewal shall show that he/she has completed no fewer than one hundred twenty (120) hours of continuing professional education during the three (3)-year period ending one (1) month before the renewal date.

**Quality Review.** As an alternative to direct submission of financial statements, an individual or firm may submit proof of a review examination performed by a national organization within the three (3) years immediately preceding license renewal.

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

All nonresident firms licensed or registered in another state or country that desire to practice temporarily in Vermont must register with the Board and pay the required fee. The Board shall adopt rules prescribing the procedure to be followed in carrying out the registrations. Registrations under this section shall expire three (3) months after issuance.

**Reciprocity.** A reciprocal CPA certificate may be granted to a CPA of another state who satisfies all of the general qualifications, educational requirements, and experience requirements imposed upon applicants for an original CPA certificate in Vermont, including one hundred twenty (120) hours of CPE within three (3) years immediately preceding application.

**Foreign Accountants.** A foreign accountant who holds a certificate, degree, or license from a foreign country that 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.

**Other.** The state makes license issuance or renewal dependent upon successfully meeting court-ordered child support payments.

**Fees**

Initial Examination Application .....	\$315.00
Examination	
One Section .....	95.00
Two Sections .....	150.00
Three Sections .....	180.00
All Sections .....	260.00
License Application .....	55.00
Triennial License Renewal .....	165.00
Firm Registration .....	15.00
Triennial Firm Renewal .....	20.00
Temporary Permit .....	5.00

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# VIRGINIA

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

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

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

**Experience Requirement.** For an original license, each applicant must have two (2) years of public accounting experience, including no less than eight hundred (800) hours of assurance and compilation services; two (2) years of experience under the supervision of a CPA, including at least eight hundred (800) hours in related auditing practices and procedures; three (3) years of experience performing accounting services that utilize applications of accounting principles, auditing standards, or other technical standards pertaining to accounting and review services, tax services, or management advisory services; or three (3) years of teaching experience of upper-level courses in accounting, auditing, and taxation at an accredited institution along with five (5) months experience in public accounting.

**Conditioning.** A candidate who successfully passes any two (2) sections of the Uniform CPA Examination may be granted credit for such sections on the following five (5) successive examinations, provided that a minimum grade of fifty (50) is received on each section for which credit has not been retained. To receive any credit, an applicant must sit for all sections of the examination for which he/she does not already hold valid credit.

**Continuing Professional Education (CPE).** In order to renew a license, an individual must complete a minimum of twenty (20) credit hours of CPE annually and a total of one hundred twenty (120) credit hours every three (3) years. January 1 marks the reporting date of each year.

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



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

**Reciprocity.** A CPA certificate may be issued to a CPA of another state who meets all of the general qualifications, educational requirements, and experience requirements imposed upon applicants for an original Virginia CPA certificate; has obtained his/her original CPA certificate under standards which are equivalent to those in Virginia; and passes a special examination in professional ethics.

**Foreign Accountants.** Foreign accountants must take the Uniform CPA Examination and become certified in Virginia.

**Fees**

Examination (maximum) . . . . .	\$200.00
Reexamination (all sections or partial retakes--maximum) . . . . .	200.00
Out-of-State Proctoring . . . . .	75.00
CPA Original License . . . . .	50.00
Reciprocal Certificate (endorsement) . . . . .	90.00
CPA License Renewal (annual) . . . . .	40.00
CPA Original Certificate . . . . .	25.00
CPA Certificate of Maintenance (annual) . . . . .	10.00
CPA Professional Corporation License (annual) . . . . .	40.00
Professional Limited Liability Company . . . . .	40.00

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## VIRGIN ISLANDS

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**General Qualifications.** A CPA certificate shall be issued to any person who is a citizen, or who has duly declared his/her intention of becoming a citizen, of the United States; is a resident of, or is employed in, or has a place of business in, the U.S. Virgin Islands; has attained the age of 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 experience preceding the date of application.

Candidates who hold degrees from recognized colleges or universities 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 degrees from recognized colleges or universities 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 are 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 sections of the Uniform CPA Examination may be granted credit for those sections on subsequent examinations. Each candidate must pass a local CPA examination in addition to the Uniform CPA Examination.

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

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

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

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

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

**Fees**

Examination .....	\$150.00
Reexamination (all sections) .....	100.00
Proctoring .....	25.00
Reciprocal Certificate .....	50.00
License or Permit .....	25.00

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## WASHINGTON

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

**Educational Requirement.** A baccalaureate degree with a concentration in accounting from a college or university recognized by the Board is required. The Board accepts equivalent education that meets Board guidelines. Effective July 1, 2000, an applicant for a certificate must have completed at least one hundred fifty (150) semester hours of college education, including a baccalaureate or higher degree and an accounting concentration as defined by the Board.

**Experience Requirement.** An applicant for the initial license to practice public accounting must show to the satisfaction of the Board that the applicant has one (1) year (or its equivalent) experience in public practice in a firm that participates in a Board-approved quality review program. For part-time experience, two thousand (2000) hours equals one (1) year. Experience is not required for the CPA certificate.

**Conditioning.** A candidate who passes at least two (2) sections of the Uniform CPA Examination at one (1) sitting and receives a minimum grade of fifty (50) on the remaining sections of the examination may extend credit in passed areas to the next six (6) consecutive administrations of the examination. In order to receive credit for passing additional sections, the candidate must attain fifty (50) on sections written but not passed on the sitting.

**Continuing Professional Education (CPE).** Holders of licenses to practice must complete eighty (80) hours of CPE in the two (2) calendar years preceding license renewal. CPAs involved in preparing financial statements must complete thirty-two (32) hours of the required eighty (80) in accounting- and/or auditing-related subjects. Licensed CPAs who are not involved in preparing financial statements must complete sixteen (16) hours (of the eighty [80] hours required) in accounting and/or auditing subjects. Nonlicensed certificate holders must complete eighty (80) hours of CPE to maintain a valid CPA certificate, including eight (8) hours in accounting and/or auditing subjects. The Board will accept up to sixteen (16) hours of nontechnical CPE.

**Quality Review.** The Board conducts Quality Assurance Reviews (QAR) and exempts firms from reviews based on statute. The QAR program requires that firms submit one (1) each of audit, review, and compilation reports (selected by the firm). An unmodified quality review letter can be submitted as an alternative. Firms are subject to the review once every three (3) years; and firms' licensing is conditioned on QAR participation. A Board QAR Committee (supported by Board staff and volunteer reviewers) reviews all reports. The Board does not get involved in the process unless the Committee refers severe problem cases.

**Temporary Practice.** The Board does not issue temporary practice permits to out-of-state CPAs or CPA firms. A CPA from another state may temporarily practice in Washington provided the business is incidental to the CPA's regular out-of-state practice and the CPA holds a valid license to practice public accounting issued by the other state.

**Reciprocity.** The Board will grant a CPA certificate to a CPA of another state who meets the same requirements as candidates for original Washington CPA certificates. The Board will issue a license to practice public accounting to a CPA of another state who meets the Board's current experience requirements, met the requirements applicable when the CPA was first licensed in the other state, or has had five (5) years of experience within the ten (10) years immediately preceding application in the practice of public accountancy.

**Foreign Accountants.** The Board permits temporary practice incident to regular professional activity when the foreign accountant holds an active out-of-jurisdiction certificate, degree, or license. The Board will grant a CPA certificate to a chartered accountant from Alberta, British Columbia, New Brunswick, or Ontario, Canada, who passes the CAQEX and completes eighty (80) hours of acceptable CPE.

**Fees**

Examination .....	\$200.00
Reexamination	
One Section .....	120.00
Two Sections .....	135.00
Three Sections .....	155.00
All Sections .....	180.00
Reciprocity Certificate .....	150.00
Transfer of Credits .....	50.00
Biennial Public Accounting License .....	80.00
Firm License for Sole Proprietor	
With Employees .....	60.00
Without Employees .....	-0-
Partnership/Corporation .....	60.00
Biennial Renewal of CPA Certificate (active and inactive) .....	25.00
Application for Certificate .....	50.00

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## WEST VIRGINIA

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

**Educational Requirement.** The educational requirement for the Uniform CPA Examination is graduation from an accredited college or university, with a baccalaureate or equivalent degree with a major in accounting. In lieu of this requirement, the Board will accept a baccalaureate or equivalent degree from an accredited college or university with additional accounting and business law hours from an accredited university or college. If the degree is in another field, the minimum number of accounting hours accepted are as follows: auditing (three [3]); principles of accounting (six [6]); advanced accounting (three [3]); business law (six [6]); managerial or cost accounting (three [3]); intermediate accounting (six [6]); and federal tax (three [3]).

Effective July 1, 2000, the satisfactory completion of one hundred fifty (150) semester hours or their equivalent at such accredited institutions, including the attainment of the aforesaid degree, will be required. The candidate shall have completed at the upper-division baccalaureate and/or graduate levels at least twenty-seven (27) semester hours in accounting, as follows: financial/intermediate accounting (six [6]); auditing/accounting information systems (six [6], with at least three [3] in auditing); tax (three [3]); cost/managerial or governmental/not-for-profit accounting (three [3]); accounting electives (nine [9], of which three [3] may include accounting internships or independent studies). The candidate shall also have completed six (6) semester hours in business law, and at least twenty-seven (27) semester hours in business courses, as follows: economics (three [3]); finance (three [3]); marketing (three [3]); statistics (three [3]); management (three [3]); business-related electives (twelve [12], excluding introductory principles of accounting components and the required six (6) semester hours in business law).

**Experience Requirement.** Candidates applying for licensure shall have two (2) years of public accounting experience, satisfactory to the Board, or experience of such length and character that, in the opinion of the Board, is considered the equivalent of such public accounting experience. The Board requires said experience to be obtained in full-time employment. Up to four (4) years of part-time experience may be considered as two (2) years full-time experience, if the Board perceives it to be equivalent. All experience must be obtained under the supervision of a CPA or RPA and qualifying experience must have been obtained within four (4) years of applying for licensure.

**Conditioning.** Candidates will be given conditional credit only if two (2) or more, but not all four (4), sections of the examination are passed. However, in order to receive credit for the sections passed, candidates must have written all sections of the examination for which they lack credit, and must have obtained a minimum score of fifty (50) percent on each section not passed at the sitting in which conditional credits are obtained. As with prior rules, candidates must pass the remaining sections of the examination within six (6) consecutive sittings after they have received conditional credit. Candidates with conditional credits who sit for subsequent examinations must take all sections not passed and receive a minimum score of fifty (50) percent in order to receive future conditional credits or pass the examinations.

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

**Continuing Professional Education (CPE).** West Virginia requires forty (40) hours of CPE annually in order for a CPA to be eligible for renewal of a license. With regard to interactive study, the Board will award one (1) hour of credit for the completion of each fifty (50) minutes of actual participation in the program, or its lesson equivalent in a home-study course. West Virginia approves courses individually, not sponsors. Preapproval of courses is required even if approved by NASBA. Currently, there is no limit on the different types of CPE a CPA can report.

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

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

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

**Foreign Accountants.** A foreign accountant whose qualifications, in the opinion of the Board, are equivalent to those of a West Virginia CPA may apply for a reciprocal CPA certificate under the provisions of the section on reciprocity. West Virginia has agreed to accept the results of the CAQEX for applicants applying for CPA certificates in West Virginia, if the applicants meet the residency and educational

requirements. The Board has no provisions to accept candidates from other countries. All applicants must meet the residency and educational requirements of West Virginia.

**Fees**

Examination .....	\$140.00
Reexamination	
Per Section .....	35.00
All Parts .....	140.00
Transfer of Credits/Application toward Certification .....	240.00
Initial Certificate .....	25.00
Reciprocal Certificate Application .....	90.00
Temporary/Nonresident Permit/License .....	60.00
Annual Permit/License .....	60.00
Active Certificate Holder Registration .....	25.00
Accounting Corporation Application .....	50.00
Verifying Information .....	25.00
Reinstatement of License Application .....	60.00
Request for Extension to Secure CPE .....	50.00
Late Filing Fee of CPE Report .....	100.00
Late Fee for License Renewal .....	10.00

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## WISCONSIN

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

**Educational Requirement.** The educational requirement for the CPA certificate is a bachelor's degree or higher with a major in accounting; or a bachelor's degree or higher and the equivalent of a 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/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 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. Three (3) years of accounting experience is required to qualify for the certificate.

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

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

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

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

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

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

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

**Fees**

Examination Application .....	\$132.00
Reexamination	
One Section .....	64.50
Two Sections .....	87.00



Three Sections .....	109.50
All Sections .....	132.00
Reciprocal Certificate .....	41.00
Biennial Registration (individual) .....	41.00
Transfer of Credits (passed examination but not certified) .....	39.00
Biennial Registration (firm) .....	41.00
Initial Credential (license--\$39.00) and Initial Ethics Examination (\$34.00) .....	73.00
Ethics Examination (retake) .....	34.00

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## WYOMING

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**General Qualifications.** A CPA certificate shall be issued to any person who is a resident of, has a place of business in, or, as an employee, is regularly employed in Wyoming; has attained the age of 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 Uniform CPA Examination is a baccalaureate degree conferred by a college or university recognized by the Board with a minimum of twenty-four (24) semester hours in accounting. After December 31, 1999, a candidate must acquire one hundred fifty (150) hours and a baccalaureate degree, with a minimum of thirty (30) semester hours in upper division accounting hours plus thirty (30) semester hours in business-related courses.

**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 equivalent experience is allowed. No experience is necessary to obtain a certificate. Part-time experience will be recognized to meet the one thousand nine hundred twenty (1920) hours full-time equivalent.

**Conditioning.** A candidate who successfully completes two (2) sections of the Uniform CPA Examination may be granted credit for those section(s) on examinations given during the subsequent three (3) years. Candidates must earn a minimum grade of fifty (50) on sections for which credit has not been retained to earn or improve a condition. Candidates must sit for all sections not passed regardless of examination location.

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

**Continuing Professional Education (CPE).** All CPAs who hold permits to practice are required to complete one hundred twenty (120) hours of acceptable continuing professional education during the three (3) fiscal years immediately preceding the renewal of a permit to practice. Holders of reciprocal certificates must comply with the above requirement upon renewal of each annual permit. Inactive certificate holders are not required to comply with CPE requirements. No preregistration of courses is necessary. Credit is based on a fifty (50)-minute hour.

**Quality Review.** Each practice unit must furnish evidence of completion of a quality review as a condition for renewal. All practice units are subject to review every three (3) years. Evidence of completion means the receipt of a quality review report and final acceptance letter for an unqualified report. Copies of the letter of comment and response are required for any report designated as "modified" or "adverse."

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

**Reciprocity.** A reciprocal CPA certificate and permit may be granted to a CPA of another state who meets all requirements, except residency, 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 will be required to pass the Uniform CPA Examination and produce satisfactory evidence of academic equivalence through FACS or a comparable organization. Wyoming administers the CAQEX to Canadian chartered accountants in lieu of the CPA examination and has recognized principles of reciprocity with Canada.

**Fees**

Examination .....	\$200.00
Reexamination	
Per Section .....	50.00
All Sections .....	200.00
Original Certificate .....	25.00
Reciprocal Certificate .....	35.00
Annual Inactive Status .....	62.50
Annual Permit .....	125.00
Annual Firm Registration (Permit)	
Partnership .....	125.00
Corporation .....	125.00
Limited Liability Company .....	125.00

# **APPENDIX A**

## **Tabulations of Provisions in State Accountancy Laws**

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

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

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

PA --Public Accountant

RPA --Registered Public Accountant

LPA --Licensed Public Accountant

AP --Accounting Practitioner

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

## SUNSET LAWS – STATE BOARD APPLICATIONS

Jurisdiction	Year of Enactment	Scheduled Date of Termination	Frequency of Review	Status of Board
ALABAMA	1979	N/A	4 years	Board extended after fourth review.
ALASKA	1977	June 30, 1996	4 years	Review completed. Board extended to 6/30/96.
ARIZONA	1978	July 1, 2000	10 years	Second review completed. Board extended to 7/1/2000.
ARKANSAS	1977	N/A	N/A	Not applicable.
CALIFORNIA	1994	July 1, 1997	4 years	Review pending.
COLORADO	1976	July 1, 2000	10 years	Third review completed. Board extended to 7/1/2000.
CONNECTICUT	1977	July 1, 2003	10 years	--
DELAWARE	1980	N/A	4 years	Second review completed. Board is revising laws, rules and regulations; still waiting for Sunset.
DIST. OF COLUMBIA	N/A	N/A	N/A	Not applicable.
FLORIDA	1976	N/A	N/A	Sunset review was repealed in 1993.
GEORGIA	1977	July 1, 1994	6 years	Second review completed. Board extended to 7/1/94.
GUAM	N/A	N/A	N/A	Not applicable.
HAWAII	1977	Dec. 31, 2000	6 years	Second review completed. Board extended to 12/31/2000.
IDAHO	N/A	N/A	N/A	Not applicable.
ILLINOIS	1979	Dec. 31, 2003	10 years	Second review completed. Board extended to 12/31/2003.
INDIANA	1978	N/A	N/A	Review completed. Board continued. Law provided for one review only.
IOWA	N/A	N/A	N/A	Not applicable.
KANSAS	1977	N/A	N/A	Board extended after first review. No longer applicable.
KENTUCKY	N/A	N/A	N/A	Not applicable.
LOUISIANA	1976	July 1, 1998	4 years	Board extended to 7/1/98.
MAINE	1977	June 30, 2000	10 years	The last review was completed in 1988. Board extended to 1/1/2000.
MARYLAND	1978	July 1, 2004	10 years	Board extended to 7/1/2004.
MASSACHUSETTS	N/A	N/A	N/A	Not applicable.
MICHIGAN	1980	--	--	--
MINNESOTA	1979	N/A	N/A	The Sunset provision of the Minnesota Accountancy Law was repealed in 1981.
MISSISSIPPI	N/A	N/A	N/A	Not applicable.
MISSOURI	N/A	N/A	N/A	Not applicable.
MONTANA	1977	--	--	First review completed. Law amended to allow review upon Governor's request.
NEBRASKA	1977	--	--	Review completed. Board reestablished.
NEVADA	N/A	N/A	N/A	Not applicable.

<b>Jurisdiction</b>	<b>Year of Enactment</b>	<b>Scheduled Date of Termination</b>	<b>Frequency of Review</b>	<b>Status of Board</b>
NEW HAMPSHIRE	N/A	N/A	N/A	Not applicable.
NEW JERSEY	N/A	N/A	N/A	Not applicable.
NEW MEXICO	1978	July 1, 2000	6 years	Board extended to 7/1/2000.
NEW YORK	N/A	N/A	N/A	Not applicable.
NORTH CAROLINA	1977	N/A	N/A	Initial review completed. Board extended. Sunset Commission abolished in 1981.
NORTH DAKOTA	N/A	N/A	N/A	Not applicable.
OHIO	N/A	N/A	N/A	Not applicable.
OKLAHOMA	1977	June 30, 1998	6 years	Third review completed. Board extended to 6/30/98.
OREGON	1977	N/A	N/A	Sunset review was repealed in 1993.
PENNSYLVANIA	1981	April 1, 1994	10 years	Initial review completed. Board extended. Amended law enacted 4/1/84.
PUERTO RICO	N/A	N/A	N/A	Not applicable.
RHODE ISLAND	1977	N/A	N/A	Termination repealed 1984.
SOUTH CAROLINA	1978	May 26, 1998	6 years	Third review completed. Board extended. to 5/26/98.
SOUTH DAKOTA	1989	N/A	N/A	Statute provision to review.
TENNESSEE	1977	June 30, 1994	6 years	Second review completed. Board extended to 6/30/94.
TEXAS	1977	Sept. 1, 2003	12 years	Second review completed. Board extended. to 9/1/2003.
UTAH	1977	July 1, 2002	10 years	Board extended. to 7/1/2002.
VERMONT	1978	N/A	N/A	Amended to be reviewed at request of legislature.
VIRGINIA	N/A	N/A	N/A	Not applicable.
VIRGIN ISLANDS	N/A	N/A	N/A	Not applicable.
WASHINGTON	1982	N/A	N/A	Review completed in 1986. Board reestablished. Governor/legislature may require at will.
WEST VIRGINIA	N/A	N/A	N/A	Not applicable.
WISCONSIN	N/A	N/A	N/A	Not applicable.
WYOMING	N/A	N/A	N/A	Not applicable.

## COMPOSITION OF STATE BOARDS OF ACCOUNTANCY

Jurisdiction	CPAs	PAs	Non-Licensees	Total
ALABAMA	5	1	1	7
ALASKA	5	0	2	7
ARIZONA	5	1	1	7
ARKANSAS	4	1	2	7
CALIFORNIA	7	1	4	12
COLORADO	5	0	2	7
CONNECTICUT	3	1	2-3	6-7
DELAWARE	4	2	3	9
DIST. OF COLUMBIA	3	1	1	5
FLORIDA	7	0	2	9
GEORGIA	5	1	1	7
GUAM	5	0	0	5
HAWAII	6	1	2	9
IDAHO	5	1	1	7
ILLINOIS	7 (a)	0	2 (a)	9
INDIANA	4	1	1	6
IOWA	5	1	2	8
KANSAS	5	0	2	7
KENTUCKY	6	0	1	7
LOUISIANA	7	0	0	7
MAINE	3	1	1	5
MARYLAND	4	0	3	7
MASSACHUSETTS	3	1	1	5
MICHIGAN	6	0	3	9
MINNESOTA	5	2	2	9
MISSISSIPPI	7	0	0	7
MISSOURI	6	0	1	7
MONTANA	3	1	1	5
NEBRASKA	6	0	2	8
NEVADA	6	1	0	7
NEW HAMPSHIRE	3	1	1	5
NEW JERSEY	7	2	3 (b)	12
NEW MEXICO	4	0	3	7
NEW YORK	14	2	2	18
NORTH CAROLINA	5	0	2	7
NORTH DAKOTA	4	1	0	5
OHIO	8	0	1	9
OKLAHOMA	5	1	1	7
OREGON	5	1	1	7



<b>Jurisdiction</b>	<b>CPAs</b>	<b>PAs</b>	<b>Non-Licensees</b>	<b>Total</b>
PENNSYLVANIA	8	2	5 (c)	15
PUERTO RICO	5	0	0	5
RHODE ISLAND	3	1	1	5
SOUTH CAROLINA	5	2	2	9
SOUTH DAKOTA	0/4 (d)	0/4 (d)	2	6
TENNESSEE	9	0	2	11
TEXAS	10	0	5	15
UTAH	4	0	1	5
VERMONT	3	1 (e)	1	5
VIRGINIA	5	0	2	7
VIRGIN ISLANDS	3	0	0	3
WASHINGTON	6	0	1	7
WEST VIRGINIA	5	2	0	7
WISCONSIN	5	0	2	7
WYOMING	4	0	1	5
<b>U.S. TOTAL</b>	<b>286-290</b>	<b>35-39</b>	<b>85-88</b>	<b>406-407</b>

(a) The Illinois Board of Examiners (CPA) is comprised of a total of 9 members; 2 members may be either an attorney or educator.

(b) The New Jersey State Board of Accountancy includes 1 State Executive Department Member who may be a CPA.

(c) The Pennsylvania State Board of Accountancy includes a Commissioner, Bureau of Professional and Occupational Affairs; Director, Bureau of Consumer Protection, Office of Attorney General or his designee; and 3 persons representing the public at large.

(d) The South Dakota Board of Accountancy includes a total of 4 permit holders; any combination of the 2 categories is permissible (CPA or PA).

(e) RPA

## CPA CERTIFICATE AND PERMIT TO PRACTICE REQUIREMENTS

All CPA candidates must pass the Uniform CPA Examination to qualify for the CPA certificate and permit to practice. For information about conditions for passing the examination, refer to the chart, *CPA Examination Conditioning Requirements*. A majority of states have enacted laws that require CPA candidates to meet the 150-hour education requirement by the year 2000. For information about the requirement in a particular state, please contact the state board of accountancy (addresses in Appendix B).

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE		EXPERIENCE THAT QUALIFIES	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (in years)/ Baccalaureate/ Graduate Study	Certificate	License/ Permit to Practice	Public Accounting Experience Required (in years)	Acceptable Nonpublic Accounting Experience as Deemed Acceptable by the Board (in years)
ALABAMA	19	Yes	Not required	Baccalaureate 150-Hours graduate	0	2	2	5
ALASKA	19	No	Not required	Baccalaureate	2-3	2-3 (a)	2-3	4-6 (b)
ARIZONA	18	No	Not required	Baccalaureate	2	2 (a)	2	2
ARKANSAS	N/A	No	R/E/O	Baccalaureate Graduate	0 0	2 1	2 1	2 1
CALIFORNIA	18 (c)	No	Not required (waiver of exam applicants only)	2 Baccalaureate	2-4 2-3	2-4 2-3 (a)	2-4 2	2-4 2-4
COLORADO	N/A	No	Not required	Baccalaureate Graduate	1 0	1 (a) 0 (a)	1 0	1 0
CONNECTICUT	N/A	No	Not required	Baccalaureate	2-3	2-3	3	3
DELAWARE	18	No	Not required	2 Baccalaureate Graduate	0 0 0	2-4 2 1	4 2 1	4 4 2
DIST. OF COLUMBIA	18	No	R/E (6 mos.)	Baccalaureate	0	2	2	2
FLORIDA	N/A	No	Not required	Baccalaureate Graduate	0 0	0 (a) 0 (a)	0 0	Not acceptable 0
GEORGIA	18	No	Not required	Baccalaureate	0	2	2	5
GUAM	N/A	N/A	R (3 mos.)/ E/O	Baccalaureate Graduate	0 0	2 1	2 1	2 1
HAWAII	18	No	Not required	Baccalaureate Graduate	4.5 2	4.5 (a) 2 (a)	4.5 2	Not acceptable Not acceptable
IDAHO	18	No	R (d)	Baccalaureate	1	1 (a)	2	2 (e)
ILLINOIS	18	No	Not required	Baccalaureate	0	1	1	1
INDIANA	18	No	R (60 days actual or 6 mos. legal residency)	Baccalaureate Graduate	3 2	3 (a) 1	3 3	3-6 3-6
IOWA	N/A	No	R/E/O	Baccalaureate	0	2	2	Not acceptable
KANSAS	N/A	No	Not required	Baccalaureate	0	1-2 (l)	1-2 (l)	
KENTUCKY	18	No	Not required	Baccalaureate	1-2	2 (a)	(m)	2 (m)
LOUISIANA	18	No	R (1 year legal residency)	Baccalaureate Graduate	0 0	2 1	2 1	Allowed (h) Allowed (h)
MAINE	18	No	R/E/O	Baccalaureate Graduate	2 1	2 1 (a)	2 1	Allowed Allowed

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE		EXPERIENCE THAT QUALIFIES	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (in years)/ Baccalaureate/ Graduate Study	Certificate	License/ Permit to Practice	Public Accounting Experience Required (in years)	Acceptable Nonpublic Accounting Experience as Deemed by the Board (in years)
MARYLAND	18	No	Not required	Baccalaureate	0	0	0	0
MASSACHUSETTS	18	No	Not required	Baccalaureate Graduate	3 2	3 (a) 2 (a)	3 2	6-9 4-6
MICHIGAN	18	No	R/E/O	Baccalaureate	2 1	2 (a) 1 (a)	2	2
MINNESOTA	18	No	R/E/O	0 2 Baccalaureate	5 3 0-1	1 2 2	6 5 2-3	Not acceptable Not acceptable 2-3
MISSISSIPPI	N/A	N/A	R	Baccalaureate + 150	0	1	1	1
MISSOURI	21	No	R/E/O	Baccalaureate	0	2-4	2	2-4
MONTANA	N/A	No	Not required	Baccalaureate	0	1-2	1	2
NEBRASKA	N/A	No	R/E/O	Baccalaureate	0	2	2	3-3.5
NEVADA	N/A	No	Not required	Baccalaureate	2	2 (a)	2	Allowed
NEW HAMPSHIRE	21	No	Not required	Baccalaureate Graduate	0 0	2 (i) 1	2 1	2 (j) 1
NEW JERSEY	18	No	Not required	Baccalaureate	1	1	2	2-4
NEW MEXICO	18	No	R/O	Baccalaureate	1	1	1	3
NEW YORK	21	No	Not required	0 Baccalaureate Graduate	15 2 1	15 (a) 2 (a) 1 (a)	15 2 1	Not acceptable 2 1
NORTH CAROLINA	18	Yes	Not required	2 Baccalaureate Graduate	4 2 1	4 (a) 2 (a) 1 (a)	4 2 1	Not acceptable 5 4
NORTH DAKOTA	N/A	No	R	0 Baccalaureate	4 0	4 0	4 0	4 (k) 0
OHIO	18	No	R/E/O	Baccalaureate Graduate	2 1	2 1	2 1	6 4
OKLAHOMA	N/A	No	R	Baccalaureate	0	0	0	0
OREGON	N/A	No	Not required	Baccalaureate Graduate	2 1	2 1	1 1	1 1
PENNSYLVANIA	18	No	R/E or O	Baccalaureate Graduate	2 1	2 (a) 1 (a)	2 1	2 1
PUERTO RICO	21	Yes	R/E/O	Non-Accounting Baccalaureate	8 0	8 (a) 0 (a)	8 0	16 0
RHODE ISLAND	N/A	No	R/E/O	Baccalaureate Graduate	2 1	2 (a) 1 (a)	2 1	Not acceptable Not acceptable
SOUTH CAROLINA	18	No	Not required	Baccalaureate	2	2 (a)	2	2
SOUTH DAKOTA	N/A	No	Not required	Associate Baccalaureate	0 0	2 1	2 1	Not acceptable Not acceptable
TENNESSEE	N/A	No	R/E/O	Baccalaureate 150-Hours Graduate	2 1	2 (a) 1 (a)	2 1	2-3 2
TEXAS	N/A	No	Not required	Baccalaureate 150-Hours Graduate	2 1 1	2 (a) 1 (a) 1 (a)	2 1 1	2 1 1
UTAH	N/A	No	Not required	Baccalaureate	1	1	1	3
VERMONT	18	No	E or O	60 semester hours	2	2	2	Acceptable

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

- (a) There is no distinction between a license and a certificate.
- (b) Based on the point system in which different kinds of experience carry with them different point values, one must accumulate 4 to 8 experience points according to the level of education attained.
- (c) No minimum age to sit for the Uniform CPA Examination. However, one must be over 18 to be issued a certificate.
- (d) Residency required for examination applicants only.
- (e) Equivalent experience may be longer than 2 calendar years.
- (f) Must have 6 months auditing experience.
- (g) Only in certain agencies of state government; or 4 years experience and successful completion of the IRS examination.
- (h) Acceptable equivalent experience may be 4 calendar years.
- (i) In New Hampshire the license is referred to as a certificate.
- (j) Governmental only.
- (k) Governmental accounting or auditing can qualify.
- (l) 1 year accounting experience under direct supervision of licensed CPA for permit to do tax and compilation work. 2 years accounting experience; one year with CPA firm, full-time, including 1,000 hours auditing, all under direct supervision of licensed CPA for permit to do all accounting, including audits and reviews.
- (m) Must be supervised by a CPA with an active permit to practice.

## CPA EXAMINATION CONDITIONING REQUIREMENTS

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

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

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

Jurisdiction	Candidate Must Take All Sections For Which Credit Is Not Retained	Number of Sections That Candidate Must Pass Initially	Minimum Grade Required In Failed Sections To Earn Credit For Sections Passed	Time By Which Candidate Must Pass Remaining Sections	Special Conditions
ALABAMA	Yes	2	50 (Must skip one examination if under 50 average and no grade over 60.)	Next 4 exams	Condition extended for 4 exams as each section is passed.
ALASKA	Yes	2	50	Next 10 exams	Must sit for all failed sections at least once a year.
ARIZONA	Yes	2	50	Next 6 exams	If no section is passed after 2 tries, must show additional study.
ARKANSAS	Yes	2	50 (no minimum if 3 are passed)	Next 6 exams	No minimum grade required in failed sections if 3 passed at one sitting.
CALIFORNIA	No	2	--	Next 6 exams	
COLORADO	Yes	2	50	Next 6 exams	Evidence of additional study required for each reexamination for candidates who have sat 3 or more times without meeting the conditioning requirements.
CONNECTICUT	Yes	2	50	Next 6 exams	If no section is passed in 3 attempts, must show evidence of additional study.
DELAWARE	Yes	2	50 (no minimum if 3 are passed)	Next 5 exams	If all sections are not passed on next 5 exams after conditioned status is obtained, forfeits all credit and must reapply as a new candidate.
DIST. OF COLUMBIA	Yes	2	50	Next 5 exams	If all sections are not passed on next 5 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate.
FLORIDA	Yes	2	50	Next 6 exams	
GEORGIA	Yes	2	50	Next 5 exams	
GUAM	Yes	2	50	Next 6 exams	

HAWAII	Yes	2	50	Next 6 exams	
IDAHO	Yes	2	50 (no minimum if 3 are passed)	Next 6 exams	
ILLINOIS	Yes	2	50	Next 6 exams	
INDIANA		2	50	Next 6 exams	Conditioned candidates may sit for reexamination at any of the 6 semi-annual exams succeeding the exam at which they become conditioned.
IOWA	Yes	2	50 (no minimum if 3 are passed)	Next 5 exams	Conditioned candidates must sit for all failed sections.
KANSAS	Yes	2	50	Next 6 exams	May sit as often as desired if all sections need to be taken over, as long as residency requirement is met. If credit received for 2 sections on reexamination, may sit for any of next 6 exams offered, but must receive 50 in failed sections. If 3 subjects passed minimum 50 grade may be waived. Residency is not required for partial reexamination.
KENTUCKY	Yes	2	50	Next 6 exams	
LOUISIANA	Yes	2	50	Next 4 exams	
MAINE	Yes	2	--	Next 6 exams	If all sections are not passed on next 6 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate.
MARYLAND	Yes	2	50	Next 5 exams	
MASSACHUSETTS	Yes	2	50	Next 6 exams	
MICHIGAN		2	50 (no minimum if 3 are passed)	Next 6 exams	
MINNESOTA	Yes	2	50 (no minimum if 3 are passed)	Next 5 exams	If all sections are failed and a grade of less than 50 is received, must skip one exam and show evidence of further study.
MISSISSIPPI	Yes	2	50	Next 6 exams	Must sit for all remaining sections each time candidate appears for reexamination.
MISSOURI	Yes	2	50	Next 6 exams	
MONTANA	Yes	2	50	Next 6 exams	
NEBRASKA	Yes	2	50	Next 5 exams	
NEVADA	Yes	2	50 (no minimum if 3 are passed)	Next 6 exams	

<b>Jurisdiction</b>	<b>Candidate Must Take All Sections For Which Credit Is Not Retained</b>	<b>Number of Sections That Candidate Must Pass Initially</b>	<b>Minimum Grade Required In Failed Sections To Earn Credit For Sections Passed</b>	<b>Time By Which Candidate Must Pass Remaining Sections</b>	<b>Special Conditions</b>
NEW HAMPSHIRE	Yes	2	50 average (no minimum if 3 are passed)	Within 5 years	
NEW JERSEY	Yes	2	50 average	Next 10 exams	
NEW MEXICO	No	2	--	Next 6 exams	
NEW YORK	No	2	--	Within 3 years	All four sections must be passed within a three-year sliding window.
NORTH CAROLINA	Yes	2	50	Next 6 exams	
NORTH DAKOTA	Yes	2	40 (no minimum if 3 are passed)	Next 6 exams	
OHIO	Yes	2	50	Next 8 exams	
OKLAHOMA	Yes	2	--	Next 6 exams	If candidate fails to sit for 1 out of 3 consecutive exams after conditional status has been obtained, the credit will lapse.
OREGON	Yes	2	50 (no minimum if 3 are passed)	Next 6 exams	
PENNSYLVANIA	No	2	--	Next 10 exams	May sit for remaining sections separately.
PUERTO RICO	Yes	2	50	Next 10 exams	Candidates who have conditioned as of November 1993 do not have to take all sections for which credit is not retained.
RHODE ISLAND	Yes	2	50	Next 5 years or 6 exams (a)	
SOUTH CAROLINA	Yes	2	50	Next 6 exams	
SOUTH DAKOTA	Yes	2	50	Next 7 exams	
TENNESSEE	Yes	2	50 (no minimum if 3 are passed)	Next 6 exams	If an average less than 50 is attained on all sections failed, must sit out next scheduled exam.
TEXAS (b)	Yes	2	50	Next 6 exams	
UTAH	Yes	2	50	Next 6 exams	
VERMONT	Yes	2	50	Next 6 exams	

VIRGINIA	Yes	2	50	Next 5 exams
VIRGIN ISLANDS	No	2	--	No time limit
WASHINGTON	Yes	2	50	Next 6 exams
WEST VIRGINIA	Yes	2	50	Next 6 exams
WISCONSIN	Yes	2	50 (no minimum if 3 are passed initially)	Next 4 exams Credit is allowed for 2 of the next 4 exams.
WYOMING	Yes	2	50	Next 6 exams

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

(b) Texas: Conditioned after 9/1/89 leads up to the next 6 exams, and conditioned prior to 8/31/79 under remaining part must be completed by 9/1/97.



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

<b>Jurisdiction</b>	<b>Title</b>	<b>Age</b>	<b>Education</b>	<b>Experience</b>	<b>Examination</b>
DELAWARE	Public Accountant	--	N/A	N/A	Audit and ARE sections of the Uniform CPA Examination. Entire NSPA examination.
GEORGIA	Registered Public Accountant	18	High school graduate or equivalent.	2 years of public accounting experience with a CPA or RPA; or 5 years of accounting in industry, government, or college teaching.	Audit and ARE sections of the Uniform 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 in accounting or business administration may be substituted for 1 year of experience.	ARE section of the Uniform CPA Examination.
IOWA	Accounting Practitioner	--	Baccalaureate with a major in accounting.	2 years of public accounting experience or equivalent.	FARE and ARE sections of the Uniform CPA Examination.
MAINE	Public Accountant	18	Baccalaureate	2 years of public accounting experience or equivalent. A master's may be substituted for 1 year of experience.	ARE section of the Uniform CPA Examination and the Theory, Law, and Auditing sections of the NSPA Examination.
MONTANA	Licensed Public Accountant	--	Baccalaureate in accounting or degree other than accounting with supplemental courses to achieve equivalency. Effective 7/1/97, 150 semester hours will be required.	1 year of experience with 500 hours of attest oriented experience or 2 years of acceptable private, government, or public experience.	Audit and FARE, and if not the holder of a valid U.S. Treasury Card, one of the other two sections of the Uniform CPA Examination.
OKLAHOMA	Public Accountant	--	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. After July 1, 1999 applicants may qualify only on education.	Audit, ARE and FARE sections of the Uniform CPA Examination.
OREGON	Public Accountant	--	Baccalaureate with at least 20 semester hours in accounting and at least 10 semester hours in business law, economics and finance, OR high school graduate with at least 2 years of public accounting experience.	One year public accounting experience, including auditing.	Audit and ARE sections of the Uniform CPA Examination and an ethics exam.

<b>Jurisdiction</b>	<b>Title</b>	<b>Age</b>	<b>Education</b>	<b>Experience</b>	<b>Examination</b>
SOUTH CAROLINA	Accounting Practitioner	18	Baccalaureate with a major in accounting, or no requirement for candidates who choose to take the examination.	None	FAERE and ARE sections of the Uniform CPA Examination, or meet the education requirement.
VERMONT	Registered Public Accountant	--	60 or more semester hours of college credits including a minimum of 30 semester hours in accounting, auditing, and related subjects.	2 years of public accounting experience or the equivalent.	Audit section of the Uniform CPA Examination plus the NSPA examination.

## STATES THAT WILL GRANT A CERTIFICATE WITHOUT EXPERIENCE

- |                          |                       |
|--------------------------|-----------------------|
| 1. ALABAMA (a)           | 15. MISSOURI (a)      |
| 2. ARKANSAS (a)          | 16. MONTANA (a)       |
| 3. COLORADO (b)          | 17. NEBRASKA (a)      |
| 4. DELAWARE (a)          | 18. NORTH DAKOTA      |
| 5. DIST. OF COLUMBIA (a) | 19. OKLAHOMA          |
| 6. FLORIDA (c)           | 20. PUERTO RICO (e)   |
| 7. GUAM (a)              | 21. SOUTH DAKOTA (a)  |
| 8. ILLINOIS (a)          | 22. TENNESSEE (a)     |
| 9. IOWA (a)              | 23. UTAH              |
| 10. KANSAS (a)           | 24. VIRGINIA (a)      |
| 11. LOUISIANA (a)        | 25. WASHINGTON (a)    |
| 12. MARYLAND (d)         | 26. WEST VIRGINIA (a) |
| 13. MINNESOTA (a)        | 27. WYOMING (a)       |
| 14. MISSISSIPPI (a)      |                       |

*(a) Experience is required for the permit or license to practice, but not for the certificate (two-tier).*

*(b) Experience not required if candidate meets higher educational requirement, e.g., baccalaureate degree plus additional 30 semester hours of study, or a master's degree with a concentration in accounting.*

*(c) Experience is required for candidates with only baccalaureate degrees who applied for examination prior to August 2, 1983, the effective date for the 150-hour education requirement.*

*(d) Experience is not required for the CPA certificate or a permit to practice.*

*(e) Experience is not required of a candidate with a baccalaureate degree with a concentration in accounting.*

## STATES REQUIRING A SPECIAL EXAMINATION OR COURSE IN PROFESSIONAL ETHICS

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

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

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

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

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

(3) Open-book exam on Kentucky Accountancy Law and Rules of Professional Conduct.

(4) Louisiana ethics course (2 hours) required for each CPE reporting cycle.

(5) The New Mexico Board uses the California Ethics Exam with some changes.

(6) Course is on North Carolina Accountancy Law including Ethics Rules. 8-hour CPE credit given upon completion of course or open-book examination.

(7) Requires completion of the AICPA CPE course or an ethics course developed by the jurisdiction itself.

## STATE BOARD FEES

Jurisdiction	Initial Exam	Re-Exam (all parts)	Reciprocal Certificate	Temporary Practice Permit	License or Permit*
ALABAMA	\$190.00	\$165.00 (a)	\$ 50.00	\$ 35.00	\$ 35.00 A
ALASKA	150.00	100.00	--	--	165.00 B
ARIZONA	175.00	175.00	50.00	--	150.00 B
ARKANSAS	160.00	160.00	50.00	50.00	40.00 A
CALIFORNIA	200.00	160.00	--	--	200.00 B
COLORADO	200.00	185.00	120.00	--	90.00 B
CONNECTICUT	250.00	250.00	75.00 (b)	--	450.00 A (c)
DELAWARE	175.00	145.00	62.00	62.00	96.00 B (d)
DIST. OF COLUMBIA	170.00	170.00	50.00	--	40.00 B
FLORIDA	185.00	160.00	150.00	400.00	100.00 B
GEORGIA	200.00	180.00	120.00	60.00	50.00 B
GUAM	150.00	100.00	100.00	--	50.00 B
HAWAII	270.00	260.00	70.00	150.00	30.00 or 100.00 B (e)
IDAHO	175.00	150.00	175.00	--	120.00 A
ILLINOIS	260.00	260.00	100.00	--	40.00 B
INDIANA	160.00	160.00	75.00	--	30.00 B
IOWA	210.00	190.00	50.00	--	120.00 B
KANSAS	200.00	150.00	200.00	--	100.00 B
KENTUCKY	140.00	140.00	50.00	--	100.00 B
LOUISIANA	190.00	170.00	100.00 (f)	100.00	75.00 A (g)
MAINE	165.00	165.00	70.00	--	50.00 A
MARYLAND	116.50	49.50	50.00	25.00	80.00 B
MASSACHUSETTS	215.00	135.00	260.00	--	62.00 B
MICHIGAN	127.00	107.00	--	15.00	50.00 B
MINNESOTA	165.00	165.00	150.00	50.00	45.00 A
MISSISSIPPI	200.00	150.00	140.00	--	40.00 A
MISSOURI	200.00	200.00	200.00	--	72.00 A
MONTANA	130.00	130.00	100.00	--	70.00 A
NEBRASKA	160.00	150.00	160.00	--	85.00 A
NEVADA	150.00	150.00	175.00	150.00 (h)	160.00 A
NEW HAMPSHIRE	225.00	200.00	200.00	--	100.00 (i)
NEW JERSEY	215.00	185.00	175.00	--	80.00 B
NEW MEXICO	125.00	125.00	30.00	--	40.00 A
NEW YORK	225.00	216.00	345.00	--	345.00 T
NORTH CAROLINA	150.00	150.00	75.00	--	40.00 A
NORTH DAKOTA	140.00	140.00	140.00	--	40.00 A

Jurisdiction	Initial Exam	Re-Exam (all parts)	Reciprocal Certificate	Temporary Practice Permit	License or Permit*
OHIO	215.00	180.00	100.00	--	150.00 T
OKLAHOMA	120.00	120.00	120.00	--	50.00 A
OREGON	150.00	150.00	175.00	--	100.00 B (j)
PENNSYLVANIA	135.00	135.00	50.00	20.00	\$ 45.00 A
PUERTO RICO	250.00	200.00	50.00	--	50.00 T
RHODE ISLAND	235.00	230.00	100.00	50.00	50.00 A
SOUTH CAROLINA	185.00	165.00	50.00	60.00 (k)	80.00 A
SOUTH DAKOTA	200.00	200.00	--	--	85.00 A
TENNESSEE	150.00	100.00	100.00	--	100.00 B
TEXAS	170.00	120.00	100.00	100.00	240.00 A
UTAH	221.00	221.00	70.00	--	50.00 B
VERMONT	315.00	260.00	55.00	5.00	165.00 T
VIRGINIA	200.00 (l)	200.00 (l)	90.00	--	50.00 A
VIRGIN ISLANDS	150.00	100.00	50.00	--	25.00 A
WASHINGTON	200.00	180.00	150.00	--	80.00 B
WEST VIRGINIA	140.00	140.00	90.00	60.00	60.00 A
WISCONSIN	132.00	132.00	75.00 (m)	--	41.00 B
WYOMING	200.00	200.00	35.00	--	125.00 A

\* Individual License or Permit:

A—Annual

B—Biennial

T—Triennial

(a) Includes \$25.00 registration fee; initial exam fee includes \$25.00 application fee.

(b) This fee is an application fee. The certificate is issued upon payment of the \$75.00 initial licensing fee.

(c) Indicates renewal.

(d) Changes each biennium.

(e) \$100.00 for sole proprietor, partner, or shareholder; and \$30.00 for a staff member of a public accounting firm.

(f) Reciprocal Certificate—\$50.00. License to Practice—\$50.00.

(g) \$50.00 for license; \$15.00 for certificate maintenance; and \$65.00 for a certificate and license registration.

(h) Plus \$25.00 per person working in the State of Nevada.

(i) \$50.00 CPE/every 3 years.

(j) Plus \$75.00 initial permit fee.

(k) Non-resident registration \$60.00 for individual; \$120.00 for firm.

(l) Maximum.

(m) Reciprocal Certificate—\$41.00. Ethics exam—\$34.00.

## STATE CONTINUING PROFESSIONAL EDUCATION Rules and Regulations

Jurisdiction	Law	Board Regulations	Reporting Form	Coverage
ALABAMA	•	•	•	All CPAs holding annual permits or certificates who are engaged in the practice of public accounting.
ALASKA	•	•	•	Persons licensed to practice as CPAs (holders of active permits to practice).
ARIZONA	•	•	•	All registrants in public practice.
ARKANSAS	•	•	•	All holders of permits to practice.
CALIFORNIA	•	•	•	CPAs/PAs holding certificates who are licensed to practice public accounting.
COLORADO	•	•	•	All holders of an active certificate to practice.
CONNECTICUT	•	•	•	All licensees holding or applying for an annual license.
DELAWARE	•	•	•	All holders of permits to practice.
DIST. OF COLUMBIA	•	•	•	All CPAs licensed to practice in D.C.
FLORIDA	•	•	•	All holders of active permits.
GEORGIA	•	•	•	All holders of permits to practice.
GUAM	--	•	--	--

<b>Hours</b>	<b>Reciprocity</b>	<b>Comments</b>
40 hours per year.	Must meet requirement 1 year after 9/30 following date of certification in Alabama.	8 hours must be in accounting and auditing. Only 50% of the required hours may be taken in self-study.
60 hours in 2 years preceding biennial renewal.	Not available.	--
80 hours in 2 years preceding biennial renewal	No initial requirement. Must report 10 credit hours of acceptable CPE for each 3 full months since Arizona certification at time of first renewal.	Does not maintain sponsorship agreement.
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 6/30.	--
80 hours in 2 years.	40 hours within 12 months prior to filing application and practicing.	If the practitioner plans, directs, or approves financial or compliance audit reports on a government agency, 24 hours in government CPE is required in addition to basic requirements. Reporting form to be implemented in 1996 as part of a two-year CE study.
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.	--
40 hours per year.	--	--
80 hours in 2-year period since the biennial renewal date, with a minimum of 20% in accounting, and/or auditing, and a minimum of 20% in taxation.	80 hours in 2-year period with required percentages preceding date of application.	--
--	--	--
80 hours of continuing education, of which 20 must be in accounting –and auditing– related topics and no more than 20 can be in behavioral subjects, will be required in each 2-year reestablishment period.	2-year reestablishment period begins on the date the Florida certificate is issued and ends on the third 6/30 following date of issuance. Must evidence completion of CPE to receive license by endorsement.	--
80 hours in 2 years immediately preceding the renewal date; 20 hours must be earned per year. May carry over up to 15 hours to next period, provided not in accounting and auditing subjects.	--	20% of hours must be in accounting and auditing subjects
120 hours in 3 years preceding annual renewal, including at least 20 hours every year.	--	Regulations are pending.



<b>Jurisdiction</b>	<b>Law</b>	<b>Board Regulations</b>	<b>Reporting Form</b>	<b>Coverage</b>
HAWAII	•	•	•	All holders of permits to practice.
IDAHO	•	•	•	All active licensees.
ILLINOIS	•	•	•	All active licensees.
INDIANA	•	•	•	All holders of permits to practice.
IOWA	•	•	•	All holders of permits to practice.
KANSAS	•	•	•	All holders of permits to practice. (Whether or not residents of Kansas.)
KENTUCKY	•	•	•	All licensees.
LOUISIANA	•	•	•	All licensees (whether or not residents of Louisiana).
MAINE	•	•	•	All holders of permits to practice.
MARYLAND	•	•	•	All Maryland CPA certificate holders engaged in public practice.
MASSACHUSETTS	--	•	•	All licensees.
MICHIGAN	•	•	•	All licensees in public practice.

<b>Hours</b>	<b>Reciprocity</b>	<b>Comments</b>
80 hours in biennium. May carry over excess up to 40 hours.	Must comply with CPE requirements before a permit will be issued.	Program sponsor must issue written evidence of attendance to each attendee with continuing education hours and the Board's index number. All sponsors must register biennially with the Board.
Annual reporting. 80 hours in biennium immediately preceding renewal period. No less than 30/50 split over 2 years.	Must meet requirement prior to renewal and thereafter.	Board does not pre-approve sponsors.
80 hours every 2 years.	--	Programs must be given by sponsors approved by the Department of Professional Regulation.
120 hours every 3 years.	Must comply with Indiana CPE requirements.	Programs must be given by Board approved sponsors.
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.
40 hours every year within the biennial renewal period. May carry over up to 20 hours from the first year to second, but may not acquire less than 40 hours in the first year of the biennium.	Must agree to complete a proportionate number of hours from date of filing application for the initial or reinstated permit to the following 6/30, or complete the full 40 hours within the same fiscal year applying.	Credit is granted for full 50-minute hours only. Board does not grant approval or register CPE programs.
80 hours every 2 calendar years if practicing public accounting; 60 hours every 2 calendar years if not practicing public accounting on a full-time basis.	--	--
120 hours every 3 years.	Must comply with CPE requirements on a pro rata basis for compliance period.	Licenses may elect a reporting period ending on other than 12/31. 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. All reporting periods must include at least 2 hours of Professional Ethics.
20 hours during 12 months preceding registration.	Must comply with CPE requirements before a permit will be issued.	--
80 hours in 2-year period preceding biennial registration.	Must comply with CPE requirements when license is next renewed.	Generally, all programs will be approved by the Board through an annual written agreement with the sponsor.
80 hours in 2-year period preceding biennial permit renewal.	Must comply with CPE requirements on pro rata basis when license is next renewed.	--
40 hours per year. 40% of minimum hours must be in accounting and auditing subjects. May carry over excess hours to the next year.	Must complete 12 hours in accounting or auditing subjects within 90 days of licensure; also must complete pro rata amount of CPE period's requirement.	--

<b>Jurisdiction</b>	<b>Law</b>	<b>Board Regulations</b>	<b>Reporting Form</b>	<b>Coverage</b>
MINNESOTA	•	•	•	All licensees engaged in the practice of public accounting in the state.
MISSISSIPPI	•	•	•	All CPAs authorized to practice in Mississippi.
MISSOURI	•	•	•	All licensees who have been certified for 3 years or more.
MONTANA	•	•	•	All licensees engaged in the practice of public accounting or applying for a permit unless granted a hardship exception by the Board.
NEBRASKA	•	•	•	Everyone holding a permit to practice.
NEVADA	•	•	•	All licensees.
NEW HAMPSHIRE	•	•	•	All licensees.
NEW JERSEY	•	•	•	All licensees.
NEW MEXICO	•	•	•	Resident permit holders in public practice. Certificate holders have no CPE requirement.
NEW YORK	•	•	•	All licensees engaged in the practice of public accountancy in the state.
NORTH CAROLINA	•	•	•	All CPAs on active status.
NORTH DAKOTA	•	•	•	All licensees engaged in the practice of public accounting in the state; non-public must merely sign and return form.
OHIO	•	•	•	All holders of permits to practice.
OKLAHOMA	•	•	•	All licensees engaged in the practice of public accounting in the state or registrants who come into Oklahoma to serve clients.
OREGON	•	•	•	All licensees engaged in the practice of public accounting in the state or serving Oregon clients from out of state.

<b>Hours</b>	<b>Reciprocity</b>	<b>Comments</b>
120 hours in 3-year period preceding re-licensing.	Must comply with 120 hour CPE requirement during the 3-year period preceding re-licensing.	--
40 hours per year; at least 20 hours earned during each 12-month period ending on 6/30; a minimum of 20% of the earned requirement must be in accounting and auditing.	Must comply with CPE requirements before certificate will be issued.	--
120 hours in the last 3 reporting years.	For first renewal, requirement is 20 hours; for second renewal, requirement is 40 hours.	Reciprocity applicants and initial candidates are not required to comply for first-time permits. New reporting year ends 12/31.
120 hours in 3 years ending 6/30 preceding license calendar year of which 24 must be in accounting or auditing subjects.	Must meet full basic requirements before being issued a permit, unless from a state that does not have CPE, in which case must meet the same requirements as applicant who is initially licensed in the jurisdiction.	--
120 hours in preceding 3 calendar years.	--	Includes non-residents (120 hours by Board policy). CPE firms may apply to the Board for designation as an approved sponsor.
80 hours in each 2-year period; at least 20 hours each calendar year.	20 hours within 12 months after filing application. (May receive credit for education completed in 6 months prior to filing.)	--
120 hours in 3-year period preceding license renewal. Excess hours may be carried forward to next succeeding triennial period only.	Must comply with CPE requirements.	--
48 hours in 2-year period preceding license renewal.	Must comply with CPE requirements upon first renewal.	Must take courses only from approved sponsors.
120 hours in each 3-year period preceding re-registration (rolling average of 40 hours a year).	Must complete pro rata amount to next renewal date.	Late filing penalty. Incorrect application penalty.
Either 40 hours in the general approved technical subjects or 24 hours exclusively in accounting, auditing, or taxation.	Same as NY licensee; exemption for initial registration period.	Conditional registration may be granted if requirements are not met at the renewal deadline (at the Board's discretion).
40 hours in each calendar year. Excess hours up to 20 may be carried forward 1 year.	Must comply with CPE requirements upon first renewal.	An inactive or retired CPA desiring re-instatement must complete 40 hours during 12 months prior to request for "active" status.
120 hours in the preceding 3-year period. A minimum of 24 credit hours must be earned each year.	120 hours over past 3 years.	Course preregistration is required. Limit non-seminar credits to no more than half the total of claimed hours for any reporting year.
120 hours every 3 years. May carry over excess up to one-third of the requirement for the next reporting period. Have 1 year to make up any deficiencies plus one-third of the next period's requirement.	Must complete pro rata amount to next reporting date.	Only approved CPE programs earn full credit. 50% of credits must be earned in accounting, auditing and tax.
120 hours in a 3-year period with a minimum of 24 hours earned each calendar year.	Must have completed 24 hours in the 12 months prior to application.	--
80 hours in 2 years. May carry forward 20 hours excess for 2 years, but must have at least 60 hours in 2 years. A minimum of 24 hours in any year is required. PAs are required to meet the CPE requirement.	Must complete pro rata amount to first renewal date.	No less than 24 hours of the required 80 hours shall be completed in each year. Maximum of 16 hours in non-technical courses are allowed each renewal period.

<b>Jurisdiction</b>	<b>Law</b>	<b>Board Regulations</b>	<b>Reporting Form</b>	<b>Coverage</b>
PENNSYLVANIA	•	•	•	All holders of licenses to practice.
PUERTO RICO	•	•	•	All holders of permits to practice.
RHODE ISLAND	•	•	•	All holders of permits to practice.
SOUTH CAROLINA	•	•	•	All licensees who practice public accounting in South Carolina and are not yet 72.
SOUTH DAKOTA	•	•	•	All permit holders in public practice.
TENNESSEE	•	•	•	All permit holders in public practice.
TEXAS	•	•	•	All licensees.
UTAH	•	•	•	All certificate holders and individuals licensed to practice.
VERMONT	•	•	•	All holders of permits to practice.
VIRGINIA	•	•	•	All licensees.
VIRGIN ISLANDS	--	--	--	--
WASHINGTON	•	•	•	All CPAs who use title occupationally or commercially.
WEST VIRGINIA	•	•	•	All holders of permits/licenses to practice.
WISCONSIN	--	--	--	--
WYOMING	•	•	•	All permit holders.

Hours	Reciprocity	Comments
80 hours in 2 years immediately preceding renewal, including at least 16 hours of accounting and auditing subjects and 8 hours of tax subjects. May not carry over excess credits.	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.
40 hours annually.	120 hours in 3 calendar years preceding first renewal of annual permit.	--
120 hours (15 days) in 3-year period preceding annual registration.	Must complete same amounts as Rhode Island holders of permits to practice.	--
40 hours each year.	Must comply in year following certification.	--
120 hours in 3-year period preceding annual licensing.	Must complete 20 hours within 1 year from the 6/30 after receiving South Dakota permit. Must complete 40 hours in 2nd year—full 120 hours by 3rd year. Minimum of 20 hours per year.	--
80 hours in 2 years. Minimum 20 hours per year.	--	--
120 hours every 3 years with at least 20 hours each year.	Must meet the same requirements as applicant who is initially licensed.	--
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.	--
120 hours in 3-year period preceding triennial registration.	120 hours in 3-year period immediately preceding application.	--
120 hours every 3 years. Minimum 20 hours annually.	--	--
--	--	Board has no provision for CPE.
Both licensed and non-licensed CPAs must complete 80 hours of CPE in the 2-calendar-year period preceding certificate renewal. The Board provides exemption for retired CPAs and other CPAs who do not use the title commercially or occupationally. Licensed CPAs associated with financial statement reports must complete 32 hours (of the 80) in accounting and/or auditing (A/A) programs. Other licensed CPAs need complete only 16 hours in A/A programs. The Board will accept up to 16 hours of non-technical CPE. Unlicensed CPAs need to complete 8 hours of A/A CPE each renewal period.	Will require compliance with Washington's rules upon application for Washington certificate and renewal.	--
For licenses issued 7/1/92: 80 hours of CPE in calendar year 1990 through 1991; 7/1/93: 120 hours of CPE in calendar year 1990 through 1992. No less than 20 hours in each year.	--	--
--	--	Board has no provision for CPE.
120 hours in 3-year fiscal period preceding annual licensing.	120 hours in 3 years preceding first renewal of annual permit.	--

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

Jurisdiction	Reporting Requirements										Qualifying Programs										Comments			
	Sponsoring organization	Location	Title and/or description of course	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Written evidence of attendance at group programs or completion of self-study programs	Reporting Date Requirement	AICPA & state society programs	Other organizations' programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review		Articles & books		
ALABAMA	•	•	•	•	•	•	•			Annually on 9/30	•	•	•	•	•	•	•					• (1)	•	Maximum credit: technical sessions of Chapter meetings—8 hours; self-study—50%; articles and books—generally 25%. Instructors must be approved by the Board.
ALASKA	•	•	•	•	•					• 12/31 of odd-numbered years	•	•	•	•	•	•	•					• (2)	•	Maximum credit: instructor—30 hours in 2-year period.
ARIZONA	•		•	•	•	•	•			• Biennially during month of birth date	•	•	•	•	•	•	•					•	•	Maximum credit: instructor—40 hours; articles and books—20 hours.
ARKANSAS	•	•	•	•	•					Annually on 7/1	•	•	•	•	•	•	•					•	•	Lecturers and discussion leaders will not be allowed credit for repetition of same course material in a year.
CALIFORNIA	•	•	•	•	•					• Biennially on last day of birth month	•	•	•	•	•	•	•					• (1)	•	Maximum credit: instructor not to exceed 50% of renewal requirements or articles and books at 25%.
COLORADO	•	•	•	•	•	•				• Biennially prior to 5/31 of even-numbered years	•	•	•	•	•	•	•					• (1)	•	Maximum credit: formal self-study—generally 50%; instructor—50%.
CONNECTICUT	•		•	•	•					• Annually on 7/31	•	•	•	•	•	•	•					• (1)	•	Maximum credit: instructor—20 hours per year; articles and books generally—10 hours year; non-credit college courses — 10 hours per year.
DELAWARE	•	•	•	•	•	•	•			• Biennially on 6/30 odd-numbered years	•	•	•	•	•	•	•					• (2)	•	Maximum credit: instructor—50% of total requirement; self-study—24 hours over 2 years.
DIST. OF COLUMBIA	•	•	•	•	•	•				• Biennially on 10/31 every odd year	•	•	•	•	•	•	•						•	
FLORIDA	•		•	•	•					• Must report by 7/15 prior to biennial license renewal. Hours claimed divided between: (a) accounting and auditing, (b) behavioral, and (c) technical business	•	•	•	•	•	•	•					• (1)	•	No credit after second instruction of same course.

**Qualifying Subjects**

Accounting	Auditing	Taxes	Management Services	Economics	Finance	Marketing	Law	Statistics	Mathematics	Computer Science	Communication arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of business	Administrative practice	Behavioral science	Specialized financial areas of business industry & profession	Comments
•	•	•	•				•			•										Formal programs of learning which contribute directly to the professional competence of a registrant in public practice.
																				Any subject which contributes directly to the professional competence of a person licensed to practice as a CPA.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•			•	•	•	Formal programs of learning which contribute directly to the professional competence of an individual registered to practice as a public accountant.
																				Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a public accountant. Each licensee shall have completed an acceptable diversification of course work.
•	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	Formal programs of learning which contribute to one's professional competence. Total hours reported at time of renewal; no other reporting until audit.
•	•	•	•	•	•		(3)	•	•	•	•	•	•	•	•	•	•	•	•	Also other areas if they contribute directly, at a professional level, to the professional competence of a licensee in public practice. At least 32 hours must be in accounting and auditing and 2 hours in ethics.
•	•	•	•	•	•		(4)	•	•	•	•	•	•	•	•	•	•	•	•	Formal programs of learning which contribute directly to the professional competence of an individual registered to practice public accounting. Also other areas if the applicant can demonstrate they contribute to his/her professional competence.
•	•	•	•	•	•			•	•	•	•	•	•	•						Formal program of learning which contributes directly to the professional competence of the permit holder.
•	•	•	•	•	•			•	•	•	•	•	•	•						
•	•	•	•	•	•		(4)	•		•	•	•	•	•	•	•	•	•	•	At least a minimum of 25% must be in accounting-related and auditing-related subjects and not more than 25% can be in behavioral subjects; also other formal programs of learning "which contribute directly to the professional competency of an individual following licensure to practice public accounting."



**Reporting Requirements**

**Qualifying Programs**

Jurisdiction	Reporting Requirements										Qualifying Programs										Comments			
	Sponsoring organization	Location	Title and/or description of course	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Written evidence of attendance at group programs or completion of self-study programs	Reporting Date Requirement	AICPA & state society programs	Other organizations' programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review		Articles & books		
GEORGIA	•	•	•	•	•	•		•	(5)	Biennially on 12/31; complete report due only if audited	•	•	•	•	•	•	•	•	•	•	(1)	•	Maximum credit articles and books—25% of required hours.	
GUAM																								
HAWAII	•	•	•	•	•	•		•		Report biennially on 12/31 of every odd-numbered year	•	•	•	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor—40 hours; books and articles—20 hours; practice review—20 hours (1 hour credit for each 2 hours devoted to practice review).
IDAHO	•	•	•	•	•	•		•		Annually on 1/31	•	•	•	•	•	•	•	•	•	•	(2)	•	•	Maximum credit: 20 hours per year for instructor and 15 for publications.
ILLINOIS	•	•	•	•	•					Report biennially by 9/30 in even-numbered years	•	•	•	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor—40 hours; books and articles—20 hours; self-study—40 hours in any renewal period.
INDIANA	•	•	•	•	•	•				Report by 2/15 of even-numbered years	•	•	•	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor—50% of minimum; self-study—50%.
IOWA	•	•	•	•	•	•				Annually on 12/31. Sponsors of courses may be required to furnish an attendance list or other information the Board requires to administer the CPE rules	•	•	•	•	•	•	•	•	•	•	(2)	•	•	Maximum credit: instructor—50% of total; books and articles—generally 25%.
KANSAS	•	•	•	•	•	•		•		Report biennially on 6/30 of the specific renewal year	•	•	•	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor—50% of total yearly requirement. 1½ times presentation time for instructor preparation, up to 20 hours each year. Only self-study courses which provide evidence of satisfactory completion qualify, up to a maximum of 24 hours each year. No CPE credit given for participation in committee meetings of any kind or authorship.

**Qualifying Subjects**

Accounting	Auditing	Taxes	Management Services	Economics	Finance	Marketing	Law	Statistics	Mathematics	Computer Science	Communication arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of business	Administrative practice	Behavioral science	Specialized financial areas of business industry & profession	Comments
•	•						(4)													At least 20% of minimum hours must be in accounting and auditing subjects.
							(4)													Regulations are pending.
•	•						(4)													• Qualifying subjects include but are not limited to those shown.
•	•						(4)													
•	•						(3) (4)													Also includes Professional Ethics, Decision Making, and Practice Development.
•	•						(4)													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).
•	•						(4)													Also other areas if they contribute to one's professional competence. Personal development courses limited to 20% of total hours. Courses that are not "public accountancy related" may be claimed as personal development courses up to the limitation.
•	•																			• Any formal program of learning which contributes directly to the professional competence of a CPA to practice public accounting.

**Reporting Requirements**

**Qualifying Programs**

Jurisdiction	Reporting Requirements										Qualifying Programs								Comments				
	Sponsoring organization	Location	Title and/or description of course	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Written evidence of attendance at group programs or completion of self-study programs	Reporting Date Requirement	AICPA & state society programs	Other organizations' programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor		Technical committee	Practice review	Articles & books	
KENTUCKY	•	•	•	•	•						Biennially on or before 7/1 at the time permit is renewed	•	•	•	•	•	•	•					• Maximum credit: instructor—60% of total requirement. Only self-study courses which provide evidence of satisfactory completion qualify for 1/2 credit. Articles and books—25%.
LOUISIANA	•	•	•	•	•		•				Report triennially on 12/31 (if fiscal year, report is due in fiscal year ended within last year of triennial period)	•	•	•	•	•	•	•	•	•	•	•	• Maximum credit: instructor—50% of total; articles and books—25%. Credit will be granted for each hour as an instructor or discussion leader. No credit is given for repetitious presentation.
MAINE	•	•	•	•	•						Report annually on 8/31	•	•	•	•	•	•	•	•				• Maximum credit: instructor—50% of total.
MARYLAND	•	•	•	•	•			•			Must also submit evidence to support fulfillment of requirements if program not previously approved by Board	•	•	•	•	•	•	•					• Maximum credit: instructor—40 hours; self-study—40 hours.
MASSACHUSETTS	•	•	•	•	•						Report biennially on 6/30	•	•	•	•	•	•	•	•				• Maximum credit: instructor—50%; articles and books—generally 25%.
MICHIGAN	•	•	•	•	•	•					Report biennially by 7/31. Upon the request of an attendee a sponsor must provide the person with a certificate of attendance and a comprehensive program description	•	•	•	•	•	•	•	•	•	•	•	• Maximum credit: self-study—50% of total; instructor—50%, articles and books—25%, positive enforcement—50%.
MINNESOTA	•	•	•	•	•						Annually on 12/31, or 3 years after initial registration, and every 3 years thereafter	•	•	•	•	•	•	•	•	•	•	•	• Maximum credit: instructor—50%; articles and books—generally 25%.
MISSISSIPPI	•	•	•	•	•						Annually 6/30	•	•	•	•	•	•	•					

**Qualifying Subjects**

Accounting	Auditing	Taxes	Management Services	Economics	Finance	Marketing	Law	Statistics	Mathematics	Computer Science	Communication arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of business	Administrative practice	Behavioral science	Specialized financial areas of business industry & profession	Comments
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of a CPA.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	Also other areas that contribute to the licensee's professional competence.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of a registrant in public practice.
																				Any formal program of learning which contributes directly to the professional competence of an individual after he/she has been enrolled to practice public accounting.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	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.
•	•	•	•	•	•	•	(4)	•	•	•			•	•						At least 40% 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.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a CPA.
•	•	•	•	•	•	•	(4)	•	•	•			•	•	•	•	•	•	•	Also other areas if CPA can demonstrate they contribute to his/her professional competence. A minimum of 20% of requirement must be in accounting and auditing.

**Reporting Requirements**

**Qualifying Programs**

Jurisdiction	Sponsoring organization	Location	Title and/or description of course	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Written evidence of attendance at group programs or completion of self-study programs	Reporting Date Requirement	AICPA & state society programs	Other organizations' programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review	Articles & books	Comments						
MISSOURI	•	•	•	•	•			•			Annually on 12/31	•	•	•	•	•	•	•	•	•	•	•	Maximum credit: self-study—80%; instructor—50%; publication of articles and books—25%.					
MONTANA	•	•	•	•	•	•		•			Must report annually by 7/31 for the period ended 6/30	•	•	•	•	•	•	•	(1)	(8)			•	Maximum credit: instructor—50%; articles and books—generally 25%.				
NEBRASKA	•	•	•	•	•						Annually on 1/31	•	•	•	•	•	•	•	•			(2)		•	Maximum credit: formal individual self-study—50%. In-firm CPE meetings count only if comprised of 50 minutes of continuous instruction.			
NEVADA	•	•	•	•	•	•					Annually on 12/31	•	•	•	•	•	•	•						•	Maximum credit: instructor—up to 2 times classroom hours but not more than 16 hours of preparation time in any 1 year.			
NEW HAMPSHIRE	•	•	•	•	•	•	•	•	•		Triennially on 6/30 every odd year	•	•	•	•	•	•	•	•					•	Maximum credit: instructor—up to two times the class contact hours but no more than 50% of the renewal period requirement; books and articles—50%.			
NEW JERSEY	•		•	•				•		•	Biennially on 6/30	•	•	•	•	•	•	•	•					•	One-half credit for instructors; one-half for self-study.			
NEW MEXICO	•	•	•	•	•	•		•			Annually on 1/15	•	•	•	•	•	•	•	•				(9)	(1)	(8)	(10)	•	Maximum credit: at least 24 hours of total required for CPE credit per 3-year-period must be taken outside of the firm.
NEW YORK	•	•	•	•	•						Annually on 8/31	•	•	•	•	•	•	•						(1)		•	Maximum credit: instruction and articles and books—50% of total.	
NORTH CAROLINA	•		•	•	•			•			Annually on 6/30	•	•	•	•	•	•	•						(2)		•	Maximum credit: instructor—50% of total; writer/author—25% of total.	

**Qualifying Subjects**

Accounting	Auditing	Taxes	Management Services	Economics	Finance	Marketing	Law	Statistics	Mathematics	Computer Science	Communication arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of business	Administrative practice	Behavioral science	Specialized financial areas of business/industry & profession	Comments	
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Other courses may be acceptable if the licensee can demonstrate that the area of study contributes directly to his/her professional development. The licensee must retain all records for 5 years to support the CPE claim.
•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any program which meets CPE standards and demonstrably contributes to a CPA's professional competence.
•	•	•	•	•	•	(4)	•	•	•												Also related areas which contribute to the professional competence of the individual in the practice of public accountancy.
•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Also other areas if they contribute to one's professional competence.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes to the growth and the professional knowledge and professional competence of an individual.
•	•	•	•	•	•	•	•	•	•												Any technical subject which contributes directly to the professional competence of an individual after he/she has been licensed to practice public accounting. Management and personal development courses do not qualify.
•	•	•	•	•	•	(4)	•	•	•												Any formal program of learning which contributes to the growth, knowledge, and professional competence of an individual's practice of public accounting.
•	•	•	•																		Also SEC practice.
•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Board will maintain a list of sponsors who agree to comply with standards.

**Reporting Requirements**

**Qualifying Programs**

Jurisdiction	Reporting Requirements										Qualifying Programs								Comments			
	Sponsoring organization	Location	Title and/or description of course	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Written evidence of attendance at group programs or completion of self-study programs	Reporting Date Requirement	AICPA & state society programs	Other organizations' programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor		Technical committee	Practice review	Articles & books
NORTH DAKOTA	•	•	•	•	•			•		Annually by 12/31	•	•	•	•	•	•	•					
OHIO	•	•	•	•	•	•	•	•	•	Reporting period ends 10/31 (10)	•	•	•	•	•	•	•	(2)	(8)			• Maximum credit: instructor, articles and books—determined by the Board.
OKLAHOMA	•	•	•	•	•	•		•		Annually before 6/30 for renewal of permit	•	•	•	•	•	•	•					• Maximum credit: instructor—50% of total; self-study courses—100%; articles and books—25%.
OREGON	•		•	•	•					6/30 on odd-numbered years for odd-numbered licensees & even-numbered years for even-numbered licensees.	•	•	•	•	•	•	•	(8)				• Maximum credit: instructor—50% of total; books and articles—generally 50% of 2-year reporting requirement.
PENNSYLVANIA	•	•	•	•	•	•	•		•	12/31 on odd-numbered years	•	•	•	•	•	•	•	(2)	(8)			• Maximum credit: correspondence courses—50% of total; self-study courses—25%; instructor—50%; books and articles—generally 25% and no more than 50%.
PUERTO RICO	•	•	•	•	•			•	•	7/31 annually	•	•	•	•	•	•	•					
RHODE ISLAND	•	•	•	•	•	•		•		Annually on 1/1	•	•	•	•	•	•	•					• Maximum credit: instructor, speaker, or discussion leader—50% of total for renewal period.
SOUTH CAROLINA	•	•	•	•	•	•				Annually by 2/28	•	•	•	•	•	•	•					• Maximum credit: instructor—50% of total; books and articles—generally 25%.
SOUTH DAKOTA	•	•	•	•	•			•	•	Annually by 6/1. Renewals must be filed by 6/1 for fiscal year ending 6/30. \$40 penalty for late filing	•	•	•	•	•	•	•	(1)				• Self-study must have documentation of completion.
TENNESSEE	•	•	•	•	•					Biennially	•	•	•	•	•	•	•	(2)				• Maximum credit: instructor—50%; articles and books—50%.
TEXAS	•	•	•	•	•					Annually	•	•	•	•	•	•	•	(2)				• Maximum credit: instructor—50% of total; books and articles—10 hours in any period.

**Qualifying Subjects**

Accounting	Auditing	Taxes	Management Services	Economics	Finance	Marketing	Law	Statistics	Mathematics	Computer Science	Communication arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of business	Administrative practice	Behavioral science	Specialized financial areas of business, industry & profession	Comments	
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any subject which contributes directly to a CPA's professional competence.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual after he/she has been licensed to practice public accounting.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual, and specifically Fields of Study set forth in the "National CPE Curriculum" of the AICPA.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a public accountant. Also other subjects if the licensee can demonstrate they contribute to his/her professional competence.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	Also other subjects if the license holder can demonstrate they contribute to the maintenance of his/her professional competence.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	At least 65% of the hours must be in technical courses and no more than 35% of the hours can be in general courses.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual after he/she has been licensed to practice public accounting.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	At least 20% of the hours must be in accounting and/or auditing subjects. Also other subjects which contribute to the professional competence of licensees in public practice.
•	•	•	•	•	•	•	(4)	•	•	(11)	•	•	•	•	•	•	•	(11)	•	•	Also other subjects which contribute to the professional competence of licensees in public practice.
																					A formal program of learning which contributes directly to the professional competence of the licensee; 20 hours in auditing, accounting theory, or practice if the permit holder performs audits. If the permit holder performs governmental audits; 8 hours should be completed in the government area.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program contributing to the development and maintenance of a licensee's professional competence. 50% of credits must be in technical subjects.



Reporting Requirements

Qualifying Programs

Jurisdiction	Sponsoring organization	Location	Title and/or description of course	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Reporting Date Requirement	Written evidence of attendance at group programs or completion of self-study programs	AICPA & state society programs	Other organizations programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review	Articles & books	Comments
UTAH	•	•	•	•	•	•	•	•	•	Biennially by 1/31 of each even-numbered year	•	•	•	•	•	•	•	•	•	•	•	Instructor: 2 hours of credit for each hour of instruction for the 1st class taught on a particular topic, not to exceed 24 hours in any one topic. Maximum credit: instructor—50%; books—not to exceed 20 hours; books and articles—25%.
VERMONT										6/30 for prior 3 years beginning 6/1 and ending 5/31		•	•	•	•	•	•					
VIRGINIA	•	•	•	•	•	•	•	•	•	Annually 1/1			•									CPE provider may be a NASBA CPE Sponsor or Virginia CPE Sponsor.
VIRGIN ISLANDS																						
WASHINGTON	•	•	•	•	•			•		3/31 biennially for preceding two calendar years		•	•	•	•	•	•	•				• Maximum credit for instructors is 48 hours in a 2-year period.
WEST VIRGINIA	•	•	•	•	•			•		Annually 1/31		•	•	•	•	•	•	•				• Published books and articles to a maximum of 60 hours annually per publication; instructors receive 3 hours of credit for each hour taught for the first time they teach a course (a maximum of 60 hours credit per course per year); approved colleges or university courses: 15 hours credit for each semester credit hour and 10 hours credit for each quarter credit hour.
WISCONSIN																						
WYOMING	•	•	•	•	•			•	•	Annually by 11/1		•	•	•	•	•	•	•	•	•	•	• Maximum credit: formal self-study—50% of total; instructor—60%; articles and books—generally 25%; Certificates of completion required for self-study.

**Qualifying Subjects**

Accounting	Auditing	Taxes	Management Services	Economics	Finance	Marketing	Law	Statistics	Mathematics	Computer Science	Communication arts	Production	Personnel (human) relations	Business management & organization	Social environment of business	Specialized areas of industry	Administrative practice	Behavioral science	Specialized financial areas of business industry & profession	Comments
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual licensed to practice.
																				Any formal program of learning which contributes directly to the professional competence of an individual after he/she has been licensed to practice public accounting.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
																				The Board has no provision for CPE.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual after the individual has been certified. No more than 16 hours in non-technical subjects.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
																				The Board has no provision for CPE.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	Also other areas if the permit holder can demonstrate they contribute to his/her professional competency. Computer science, behavioral, personnel relations, administrative practice, law courses other than business law, etc. are non-technical and limited to 40 hours in a 3-year period.

- (1) Up to twice the classroom hours.
- (2) Up to three times the classroom hours.
- (3) Business Administrative and Securities Law.
- (4) Business Law.
- (5) Accounting and auditing subjects must be identified.
- (6) Both name and address.

- (7) Including address.
- (8) Committee meetings of recognized professional societies which are structured as educational programs.
- (9) Post-graduate level only.
- (10) Must receive prior board approval.

- (11) Limit of 24 hours in 3-year period.
- (12) Interactive—Credit recommended by program sponsor based on average completion time.  
Noninteractive—Credit recommended by program sponsor based on one-half average completion time.

**STATE BOARDS OF ACCOUNTANCY  
POSITIONS ON  
COMMISSIONS AND CONTINGENT FEES**

<b>Jurisdiction</b>	<b>Ban on Commissions</b>	<b>Ban on Contingent Fees</b>	<b>Measure Considered or in Progress</b>
ALABAMA	No	No	No
ALASKA	Yes	Yes	No
ARIZONA	No	No <sup>3</sup>	No
ARKANSAS	Yes	Yes	Yes
CALIFORNIA <sup>2</sup>	Yes	Yes	Yes
COLORADO <sup>3</sup>	No	No	No
CONNECTICUT	Yes	Yes	No
DELAWARE	Yes	Yes	No
DIST. OF COLUMBIA	Yes	Yes	No
FLORIDA <sup>4</sup>	Yes	Yes	N/A
GEORGIA	Yes	Yes	No
GUAM	No	Yes	No
HAWAII	Yes	Yes	No
IDAHO	Yes	Yes	N/A
ILLINOIS	No	Yes	No
INDIANA	No	No	No
IOWA <sup>4</sup>	Yes	Yes <sup>7</sup>	N/A
KANSAS <sup>5</sup>	No	Yes	No
KENTUCKY	No <sup>6</sup>	No <sup>6</sup>	No
LOUISIANA	Yes	Yes	No
MAINE	Yes	Yes	No
MARYLAND	Yes <sup>7</sup>	No	No
MASSACHUSETTS	Yes	Yes	Yes
MICHIGAN	Yes	Yes	No
MINNESOTA	Yes	Yes	No
MISSISSIPPI <sup>1</sup>	Yes	Yes	No
MISSOURI	Yes	Yes <sup>7</sup>	No
MONTANA	Yes	Yes	No
NEBRASKA	Yes	Yes	No
NEVADA	Yes	Yes <sup>9</sup>	N/A
NEW HAMPSHIRE	Yes	Yes	No
NEW JERSEY	Yes	Yes	Yes
NEW MEXICO	Yes	Yes	N/A
NEW YORK	Yes	Yes	No
NORTH CAROLINA	Yes	No <sup>3</sup>	No
NORTH DAKOTA	Yes <sup>3,7</sup>	Yes <sup>7</sup>	No
OHIO	No	No	N/A
OKLAHOMA	No	No	No
OREGON <sup>2</sup>	Yes	Yes	N/A

Jurisdiction	Ban on Commissions		Ban on Contingent Fees			Measure Considered or in Progress		
	Y-43	N-11	Y-43	N-10	P-1	Y-5	N-40	N/A-9
PENNSYLVANIA	Yes		Yes			No		
PUERTO RICO	Yes		Yes			No		
RHODE ISLAND	Yes		Yes			No		
SOUTH CAROLINA	Yes		Yes			No		
SOUTH DAKOTA	Yes		No			No		
TENNESSEE	Yes		Yes			Yes		
TEXAS	No		Yes			No		
UTAH <sup>2</sup>	Yes <sup>3</sup>		Yes			No		
VERMONT	Yes		Yes			N/A		
VIRGINIA	Yes		Yes			No		
VIRGIN ISLANDS	Yes		Yes			No		
WASHINGTON	Yes		Yes			No		
WEST VIRGINIA	Yes		Yes			No		
WISCONSIN	Yes		Yes			N/A		
WYOMING	Yes		Partial			No		
<b>Totals</b>	<b>Y-43</b>	<b>N-11</b>	<b>Y-43</b>	<b>N-10</b>	<b>P-1</b>	<b>Y-5</b>	<b>N-40</b>	<b>N/A-9</b>

<sup>1</sup> Ban on commissions unless disclosed for services other than attest functions.

<sup>2</sup> Ban on commissions is statutory; ban on contingent fees is by rule.

<sup>3</sup> Disclosure required.

<sup>4</sup> Prohibition of commissions and contingent fees is statutory.

<sup>5</sup> Disclosure required. Must be a PFS or CFP to do financial planning.

<sup>6</sup> Allowable if certain provisions are met.

<sup>7</sup> In attest engagements only.

<sup>8</sup> To prohibit commissions only.

<sup>9</sup> Permit contingent fees as long as they are not material.

## STATE BOARD QUALITY REVIEW PROGRAMS

Jurisdiction	States That Have No Quality Review Requirements	States That Have A Quality Review Program	States That Require Quality Review As A Condition For Relicensure	Trend D = Developing C = Considering
ALABAMA		•	•	
ALASKA	•			
ARIZONA	•			
ARKANSAS		•	•	
CALIFORNIA		•		
COLORADO	•			C
CONNECTICUT		•	•	
DELAWARE	•			C
DIST. OF COLUMBIA	•			
FLORIDA		•		
GEORGIA		•	•	
GUAM		•		
HAWAII	•			D
IDAHO (a)			•	D
ILLINOIS	•			C
INDIANA	•			
IOWA		•	•	
KANSAS		•	• (b)	
KENTUCKY		•		
LOUISIANA		•	•	
MAINE	•			C
MARYLAND	•			C
MASSACHUSETTS	•			C
MICHIGAN	•			
MINNESOTA	•			D
MISSISSIPPI		•	•	
MISSOURI	•			
MONTANA		•	•	
NEBRASKA		•	•	
NEVADA		•	•	
NEW HAMPSHIRE		•	•	
NEW JERSEY		•	•	
NEW MEXICO	•			C
NEW YORK	•			C
NORTH CAROLINA		•	•	
NORTH DAKOTA		•	•	
OHIO		•	•	
OKLAHOMA	•			C
OREGON		•	•	

<b>Jurisdiction</b>	<b>States That Have No Quality Review Requirements</b>	<b>States That Have A Quality Review Program</b>	<b>States That Require Quality Review As A Condition For Relicensure</b>	<b>Trend D = Developing C = Considering</b>
PENNSYLVANIA	●			
PUERTO RICO	●			
RHODE ISLAND		●	●	
SOUTH CAROLINA	●			
SOUTH DAKOTA		●	●	
TENNESSEE		●	● (c)	
TEXAS		●	●	
UTAH	●			D
VERMONT		●	●	
VIRGINIA	●			C
VIRGIN ISLANDS	●			
WASHINGTON		●	●	
WEST VIRGINIA	●			
WISCONSIN	●			
WYOMING		●	●	
<b>Totals</b>	<b>25</b>	<b>28</b>	<b>25</b>	<b>14</b>

(a) The Idaho Board has statutory authority for the quality review requirement to be implemented 1 year after the legislature has reviewed rules. Board appointed committee is in the process of writing rules. Projected effective date of requirement: 7/1/96.

(b) PEP program replaced with QRP for permit renewal effective 6/94.

(c) The Tennessee Board registers firms to become part of Tennessee's QRP.

# **APPENDIX B**

## **State Boards of Accountancy of the United States**

## STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

### **Alabama State Board of Public Accountancy**

RSA Plaza  
770 Washington Avenue  
Montgomery, Alabama 36130  
Att: Boyd E. Nicholson, Jr., CPA  
*Executive Director*  
Telephone: (334) 242-5700  
Facsimile: (334) 242-2711

### **Alaska State Board of Public Accountancy**

Department of Commerce and Economic Development  
Division of Occupational Licensing  
P.O. Box 110806  
Juneau, Alaska 99811-0806  
Att: Steven B. Snyder  
*Licensing Examiner*  
Telephone: (907) 465-2580  
Facsimile: (907) 465-2974  
Web Site: <http://www.state.ak.us/local/adpages/commerce/occ/ic.htm>

### **Arizona State Board of Accountancy**

3110 N. Nineteenth Avenue  
Suite 140  
Phoenix, Arizona 85015-6038  
Att: Ruth R. Lee  
*Executive Director*  
Telephone: (602) 255-3648  
Facsimile: (602) 255-1283

### **Arkansas State Board of Accountancy**

101 East Capitol, Suite 430  
Little Rock, Arkansas 72201  
Att: Rollie L. Friess, CPA  
*Executive Director*  
Telephone: (501) 682-1520  
Facsimile: (501) 682-5538

### **California State Board of Accountancy**

2000 Evergreen Street, Suite 250  
Sacramento, California 95815-3832  
Att: Carol B. Sigmann  
*Executive Director*  
Telephone: (916) 263-3680  
Facsimile: (916) 263-3674  
E-mail: [casboa@casboa.ca.gov](mailto:casboa@casboa.ca.gov)

### **Colorado State Board of Accountancy**

1560 Broadway, Suite 1370  
Denver, Colorado 80202  
Att: Mary Lou Burgess  
*Administrator*  
Telephone: (303) 894-7800  
Facsimile: (303) 894-7790  
Web site: <http://www.state.co.us>

### **Connecticut State Board of Accountancy**

Secretary of the State  
30 Trinity Street, P.O. Box 150470  
Hartford, Connecticut 06115-0470  
Att: David L. Guay  
*Executive Director*  
Telephone: (860) 566-7835  
Facsimile: (860) 566-5757

### **Delaware State Board of Accountancy**

Cannon Building, Suite 203  
P.O. Box 1401  
Dover, Delaware 19903  
Att: Sheila H. Wolfe  
*Administrative Assistant*  
Telephone: (302) 739-4522  
Facsimile: (302) 739-2711  
E-mail: [@board@prof#reg](mailto:@board@prof#reg)

### **District of Columbia Board of Accountancy**

Department of Consumer and Regulatory Affairs  
614 H Street, N.W., Room 923  
c/o P.O. Box 37200  
Washington, D.C. 20013-7200  
Att: Harriette E. Andrews  
*Administrator*  
Telephone: (202) 727-7468  
Facsimile: (202) 727-8030

### **Florida Board of Accountancy**

2610 N.W. 43rd Street  
Suite 1A  
Gainesville, Florida 32606-4599  
Att: Martha P. Willis  
*Division Director*  
Telephone: (352) 955-2165  
Facsimile: (352) 955-2164

### **Georgia State Board of Accountancy**

166 Pryor Street, S.W.  
Atlanta, Georgia 30303  
Att: Barbara W. Kitchens  
*Executive Director*  
Telephone: (404) 656-2281  
Facsimile: (404) 651-9532

### **Guam Territorial Board of Public Accountancy**

P.O. Box 5753  
Agana, Guam 96910  
Att: Todd S. Smith, CPA  
*Chairman*  
Telephone: (671) 646-3884  
Facsimile: (671) 649-4932

### **Hawaii Board of Public Accountancy**

Department of Commerce and Consumer Affairs  
P.O. Box 3469  
Honolulu, Hawaii 96801-3469  
Att: Verna Oda  
*Executive Officer*  
Telephone: (808) 586-2694  
Facsimile: (808) 586-2689

### **Idaho State Board of Accountancy**

P.O. Box 83720  
Boise, Idaho 83720-0002  
Att: Patricia L. Johnson  
*Executive Director*  
Telephone: (208) 334-2490  
Facsimile: (208) 334-2615



**Illinois Board of Examiners**

10 Henry Administration Building  
506 S. Wright Street  
Urbana, Illinois 61801-3260  
Att: Joanne Vician  
*Executive Director*  
Telephone: (217) 333-4213  
Facsimile: (217) 333-3126

**Illinois Department of Professional Regulation**

Public Accountancy Section  
320 West Washington Street, 3rd Floor  
Springfield, Illinois 62786-0001  
Att: Judy Vargas  
*Manager*  
Telephone: (217) 785-0800  
Facsimile: (217) 782-7645

**Indiana Board of Accountancy**

Indiana Professional Licensing Agency  
Indiana Government Center South  
302 West Washington Street, Room E034  
Indianapolis, Indiana 46204-2246  
Att: Nancy Smith  
*Exam Coordinator*  
Telephone: (317) 232-5987  
Facsimile: (317) 232-2312

**Iowa Accountancy Examining Board**

1918 S.E. Hulsizer Avenue  
Ankeny, Iowa 50021-3941  
Att: William M. Schroeder  
*Executive Secretary*  
Telephone: (515) 281-4126  
Facsimile: (515) 281-7411  
E-mail: bschroe@max.state.ia.us  
Web site: <http://www.state.ia.us/governmentacct/com/prof/acct.htm>

**Kansas Board of Accountancy**

Landon State Office Building  
900 S.W. Jackson, Suite 556  
Topeka, Kansas 66612-1239  
Att: Glenda S. Moore  
*Executive Director*  
Telephone: (913) 296-2162

**Kentucky State Board of Accountancy**

332 West Broadway, Suite 310  
Louisville, Kentucky 40202-2115  
Att: Susan G. Stopher  
*Executive Director*  
Telephone: (502) 595-3037  
Facsimile: (502) 595-4281

**State Board of CPAs of Louisiana**

1515 World Trade Center  
2 Canal Street  
New Orleans, Louisiana 70130  
Att: Mildred M. McGaha, CPA  
*Executive Director*  
Telephone: (504) 566-1244  
Facsimile: (504) 566-1252

**Maine Board of Accountancy**

Dept. of Professional & Financial Regulation  
State House Station 35  
Augusta, Maine 04333  
Att: Sandra Leach  
*Board Clerk*  
Telephone: (207) 624-8603  
Facsimile: (207) 624-8637

**Maryland State Board of Public Accountancy**

501 St. Paul Place, 9th Floor  
Baltimore, Maryland 21202-2272  
Att: Sue Mays  
*Executive Director*  
Telephone: (410) 333-6322  
Facsimile: (410) 333-6314  
Web site: <http://www.dllr.state.md.us/dllr>

**Massachusetts Board of Public Accountancy**

Saltonstall Building, Government Center  
100 Cambridge Street, Room 1315  
Boston, Massachusetts 02202  
Att: Leo H. Bonarrigo, CPA  
*Executive Secretary*  
Telephone: (617) 727-1806  
Facsimile: (617) 727-0139

**Michigan Board of Accountancy**

Department of Commerce—BOPR  
P.O. Box 30018  
Lansing, Michigan 48909-7518  
Att: Suzanne U. Jolicoeur  
*Licensing Administrator*  
Telephone: (517) 373-0682  
Facsimile: (517) 373-2795

**Minnesota State Board of Accountancy**

85 East 7th Place, Suite 125  
St. Paul, Minnesota 55101  
Att: Dennis J. Poppenhagen  
*Executive Director*  
Telephone: (612) 296-7937  
Facsimile: (612) 282-2644

**Mississippi State Board of Public Accountancy**

653 North State Street  
Jackson, Mississippi 39202  
Att: Susan M. Harris, CPA  
*Executive Director*  
Telephone: (601) 354-7320  
Facsimile: (601) 354-7290

**Missouri State Board of Accountancy**

P.O. Box 613  
Jefferson City, Missouri 65102-0613  
Att: William E. Boston III  
*Executive Director*  
Telephone: (573) 751-0012  
Facsimile: (573) 751-0890  
E-mail: [bboston@mail.state.mo.us](mailto:bboston@mail.state.mo.us)

**Montana State Board of Public Accountants**

Arcade Building, Lower Level  
111 North Jackson  
P.O. Box 200513  
Helena, Montana 59620-0513  
Att: Susanne M. Criswell  
*Administrator*  
Telephone: (406) 444-3739  
Facsimile: (406) 444-1667

**Nebraska State Board of Public Accountancy**

P.O. Box 94725  
Lincoln, Nebraska 68509-4725  
Att: Annette L. Harmon  
*Executive Director*  
Telephone: (402) 471-3595  
Facsimile: (402) 471-4484

**Nevada State Board of Accountancy**

200 S. Virginia Street, Suite 670  
Reno, Nevada 89501-2408  
Att: N. Johanna Brand  
*Executive Director*  
Telephone: (702) 786-0231  
Facsimile: (702) 786-0234

**New Hampshire Board of Accountancy**

57 Regional Drive  
Concord, New Hampshire 03301  
Att: Louise O. MacMillan  
*Executive Assistant to the Board*  
Telephone: (603) 271-3286  
Facsimile: (603) 271-2856

**New Jersey State Board of Accountancy**

P.O. Box 45000  
Newark, New Jersey 07101  
Att: Jay J. Church  
*Executive Director*  
Telephone: (201) 504-6380  
Facsimile: (201) 648-3355

**New Mexico State Board of Public Accountancy**

1650 University N.E., Suite 400-A  
Albuquerque, New Mexico 87102  
Att: g. Trudy Beverley  
*Executive Director*  
Telephone: (505) 841-9108  
Facsimile: (505) 841-9113

**New York State Board for Public Accountancy**

State Education Department  
Cultural Education Center, Room 3013  
Albany, New York 12230  
Att: C. Daniel Stubbs, Jr., CPA  
*Executive Secretary*  
Telephone: (518) 474-3836  
Facsimile: (518) 473-6995

**North Carolina State Board of CPA Examiners**

1101 Oberlin Road, Suite 104  
P.O. Box 12827  
Raleigh, North Carolina 27605-2827  
Att: Robert N. Brooks  
*Executive Director*  
Telephone: (919) 733-4222  
Toll Free: 1-800-211-7930  
Licensing & Exam Applications Only  
Facsimile: (919) 733-4209  
E-mail: 75361.3404@compuserve.com

**North Dakota State Board of Accountancy**

2701 South Columbia Road  
Grand Forks, North Dakota 58201  
Att: Jim Abbott  
*Executive Director*  
Telephone: (701) 775-7100  
Facsimile: (701) 775-7430  
E-mail: 103132,2525@compuserve.com

**Accountancy Board of Ohio**

77 South High Street, 18th Floor  
Columbus, Ohio 43266-0301  
Att: Timothy D. Haas  
*Executive Director*  
Telephone: (614) 466-4135  
Facsimile: (614) 466-2628

**Oklahoma Accountancy Board**

4545 Lincoln Boulevard, Suite 165  
Oklahoma City, Oklahoma 73105-3413  
Att: Diana Collinsworth  
*Executive Director*  
Telephone: (405) 521-2397  
Facsimile: (405) 521-3118

**Oregon Board of Accountancy**

3218 Pringle Road SE, Suite 110  
Salem, Oregon 97302-6307  
Att: Karen DeLorenzo  
*Administrator*  
Telephone: (503) 378-4181  
Facsimile: (503) 378-3575  
E-mail: www.boa@teleport.com

**Pennsylvania State Board of Accountancy**

613 Transportation & Safety Building  
P.O. Box 2649  
Harrisburg, Pennsylvania 17105-2649  
Att: Dorna J. Thorpe  
*Board Administrator*  
Telephone: (717) 783-1404  
Facsimile: (717) 787-7769

**Puerto Rico Board of Accountancy**

Box 3271, Old San Juan Station  
San Juan, Puerto Rico 00902-3271  
Att: Antonio Cruz Murphy  
*Director*  
Telephone: (787) 722-2122  
Facsimile: (787) 721-8399

**Rhode Island Board of Accountancy**

Department of Business Regulation  
233 Richmond Street, Suite 236  
Providence, Rhode Island 02903-4236  
Att: Norma A. MacLeod  
*Executive Secretary*  
Telephone: (401) 277-3185  
Facsimile: (401) 277-6654

**South Carolina Board of Accountancy**

Board of Accountancy  
Suite 101  
P.O. Box 11329  
Columbia, South Carolina 29211-1329  
Att: Robert W. Wilkes, Jr., CPA  
*Administrator*  
Telephone: (803) 734-4228  
Facsimile: (803) 734-9571

**South Dakota Board of Accountancy**

301 East 14th Street, Suite 200  
Sioux Falls, South Dakota 57104  
Att: Lynn J. Bethke  
*Executive Director*  
Telephone: (605) 367-5770  
Facsimile: (605) 367-5773

**Tennessee State Board of Accountancy**

500 James Robertson Parkway, 2nd Floor  
Nashville, Tennessee 37243-1141  
Att: Darrel Tongate, CPA  
*Executive Director*  
Don Hummel  
*Director of Administration*  
Telephone: (615) 741-2550  
Facsimile: (615) 532-8800

**Texas State Board of Public Accountancy**

333 Guadalupe Tower III, Suite 900  
Austin, Texas 78701-3900  
Att: William Treacy  
*Executive Director*  
Telephone: (512) 505-5500  
Facsimile: (512) 505-5575

**Utah Board of Accountancy**

160 East 300 South  
P.O. Box 45805  
Salt Lake City, Utah 84145  
Att: Dan S. Jones, Esq.  
*Administrator*  
Telephone: (801) 530-6720  
Facsimile: (801) 530-6511

**Vermont Board of Public Accountancy**

Pavilion Office Building  
Montpelier, Vermont 05609-1106  
Att: Loris Rollins  
*Staff Assistant*  
Telephone: (802) 828-2837  
Facsimile: (802) 828-2496

**Virginia Board for Accountancy**

3600 West Broad Street  
Richmond, Virginia 23230-4917  
Att: Nancy T. Feldman  
*Assistant Director*  
Telephone: (804) 367-8590  
Facsimile: (804) 367-2474

**Virgin Islands Board of Public Accountancy**

P.O. Box 3016, No 1A Gallows Bay Mkt. Plaza  
Christiansted  
St. Croix, Virgin Islands 00822  
Att: Pablo O'Neil, CPA  
Telephone: (809) 773-4305  
Facsimile: (809) 773-9850

**Washington State Board of Accountancy**

P.O. Box 9131  
210 East Union, Suite A  
Olympia, Washington 98507  
Att: Carey L. Rader, CPA  
*Executive Director*  
Telephone: (360) 753-2585  
Facsimile: (360) 664-9190  
E-mail: 103124.2013@compuserve.com

**West Virginia Board of Accountancy**

200 L&S Building  
812 Quarrier Street  
Charleston, West Virginia 25301-2695  
Att: JoAnn Walker  
*Executive Director*  
Telephone: (304) 558-3557  
Facsimile: (304) 558-1325

**Wisconsin Accounting Examining Board**

1400 East Washington Avenue  
P.O. Box 8935  
Madison, Wisconsin 53708-8935  
Att: Patricia H. Reuter  
*Bureau Director*  
Telephone: (608) 266-1397  
Facsimile: (608) 267-0644

**Wyoming Board of Certified Public Accountants**

First Bank Building  
2020 Carey, Suite 100  
Cheyenne, Wyoming 82002  
Att: Peggy Morgando  
*Executive Director*  
Telephone: (307) 777-7551  
Facsimile: (307) 777-3796  
E-mail: pmorga@missc.state.wy.us



