

1990

# Digest of state accountancy laws and state board regulations, 1990

American Institute of Certified Public Accountants

National Association of State Boards of Accountancy

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**AICPA**  
**NASBA**

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# **DIGEST OF STATE ACCOUNTANCY LAWS AND STATE BOARD REGULATIONS**

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# **1990**

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

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## **PREFACE**

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

For convenience of presentation, the licensing requirements of each state have been analyzed and condensed into categories such as "general qualifications," "educational requirement," and "experience requirement," and organized into individual state summaries. These state summaries are arranged alphabetically on pages 1 through 69.

In addition, several tabulations of the state licensing requirements are included on pages 84 and 85 to facilitate comparison of the requirements of various states.

For current and detailed information on individual state licensing requirements, the appropriate state board of accountancy (see pages 112 to 115) should be contacted directly.

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

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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 states. Forty-seven (47) states, as well as the District of Columbia, Guam, Puerto Rico, and the U.S. Virgin Islands, have regulatory accountancy laws that restrict to licensees the use of the titles "Certified Public Accountant," "Public Accountant," and other similar titles, and regulate the performance of specific professional accounting services. Most regulatory laws prohibit nonlicensees from expressing opinions or issuing other forms of reports on financial statements. In the regulatory states, those non-CPAs who were practicing public accounting on the effective date of the law were permitted to register as public accountants under a grandfather clause. In thirty-eight (38) so-called regulatory-dying class jurisdictions, no new non-CPAs can be registered or licensed on a continuing basis. In thirteen (13) continuing class jurisdictions, however, laws have been enacted that permit the continuing registration or licensing of certain non-CPAs. The accountancy laws of three (3) states (Kansas, Mississippi, and Wyoming) are permissive in that they restrict only the use of the CPA title to those licensed but do not regulate the rendering of any particular services. In these three (3) states, unlicensed persons may use other titles, including "public accountant," and may perform all accounting services.

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

# **SUMMARY OF STATE LICENSING REQUIREMENTS**

**Alphabetically by State**



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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."

**Educational Requirement**—An applicant must hold a baccalaureate 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 written CPA examination must have completed a total of one hundred fifty (150) semester hours or two hundred twenty-five (225) quarter hours of postsecondary education, including a baccalaureate 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 (board) and such other course work as the board may require by regulation.

**Experience Requirement**—A candidate who meets the general qualifications and educational requirement is eligible to sit for the Uniform CPA Examination. Permits to engage in the practice of public accounting shall be issued to a holder of a certificate of Certified Public Accountant who has two years of experience in the practice of public accounting acceptable to the board.

**Conditioning**—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the Accounting practice part, is granted credit for such parts on the next four (4) consecutive examination dates. If such conditioned candidate passes an additional part or parts, 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 parts of the examination may be granted to a candidate who has passed such parts of the examination in another state and who otherwise meets the Alabama requirements.

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

**Quality Review**—The board has statutory authority to implement a quality review program. Regulations require the annual submission of audit, review, and compilation reports by all registrants to renew the permit to practice.

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

**Reciprocity**—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.

**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.

<b>Fees—</b> Application .....	\$ 50.00
Examination .....	125.00
Reexamination Registration .....	25.00
Accounting Practice .....	50.00
Auditing .....	25.00
Business Law .....	25.00
Accounting Theory .....	25.00
Reexamination (all parts) .....	150.00
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; meets the specified educational and experience requirements; and 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 minimum of two (2) years of study at a recognized college or university or show graduation from a recognized university with either an accounting or nonaccounting baccalaureate. Such study, if two (2) years in length, must include at least twelve (12) semester hours of accounting.

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

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

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

**Continuing Professional Education (CPE)**—A CPA who is engaged in public accounting and has held a certificate for two (2) years or more must complete sixty (60) hours of acceptable continuing education in the two (2)-year period immediately preceding each biennial renewal of 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 recently introduced legislation which would give the board the 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 specific provisions would be found in regulations.

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

**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.

<b>Fees</b> —Application . . . . .	\$ 30.00
Examination . . . . .	70.00
Reexamination (all parts) . . . . .	70.00
Temporary Permit . . . . .	0.00
Active Permit (biennial) . . . . .	180.00
Inactive Registration (biennial) . . . . .	95.00
Nonresident Permit Application (biennial) . . . . .	30.00
Partnership or Corporation Biennial Permit/License . . . . .	100.00
General Permits to Practice (annual)	
Application . . . . .	30.00
Permit . . . . .	90.00

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## ARIZONA

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**General Qualifications**—A CPA certificate shall be granted to a person who is a resident of Arizona; is at least eighteen (18) years of age; is of good moral character; meets the specified 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 universities or state colleges of this state, or from a college or university maintaining standards comparable to those of the universities or state colleges of this state, with twenty-four (24) semester hours in accounting and eighteen (18) semester hours in related subjects from a recognized college or university; or must hold a baccalaureate, or will successfully complete within a period of ninety (90) days after the examination the courses required for a bachelor's degree, and pass an examination prepared by the accounting or other faculties of the state universities under the supervision of the board. A candidate who expects to meet the educational requirements within ninety (90) days following the written examination may be eligible to sit for the examination. However, grades are advisory only until the candidate has fulfilled the educational requirement.

**Experience Requirement**—An applicant who meets the general qualifications, the educational requirement, and the examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained two (2) years of experience in public accounting or such other experience acceptable to the board, in industry or government. A candidate who holds a recognized master's degree in accounting or business administration, which includes twelve (12) semester hours of graduate-level accounting, is required to attain only one (1) year of the above experience requirement.

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

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

Credit for the successful completion of parts of the examination may be granted to candidates who passed such parts of the examination in another state provided that such parts were passed in the other state under requirements equal to those in Arizona. In addition, a candidate who transfers

conditions from another state must pass all the remaining parts of the examination within the next six (6) consecutive examinations following the date of conditioning in the other state.

**Continuing Professional Education (CPE)**—All applicants for registration renewal who are engaged in the practice of public accounting must complete eighty (80) hours of continuing professional education during the two (2)-year period immediately preceding biennial registration. Resident applicants not in public practice must complete 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 the span of 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 which would have given the board the authority to require practice units to undergo quality reviews every three (3) years. The proposed legislation was not passed during the 1989 legislative session.

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

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of Arizona. Applicants must have two (2) years of experience (public or private) that is acceptable to the Board of Accountancy and must meet the educational and examination requirements of the Arizona Accountancy Law. An examination in the AICPA professional ethics may be required as a condition to receiving a certificate by reciprocity if the applicant has not previously passed such an examination.

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

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

<b>Fees</b> —Preexamination .....	\$ 60.00
Examination .....	175.00
Reexamination	
Per Part* .....	50.00
All Parts .....	175.00
Proctoring—Out-of-State .....	175.00
Reciprocal Certificate .....	50.00
Biennial Registration .....	100.00
Firm Registration .....	100.00

*\*Accounting practice is considered as two (2) parts.*

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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 (a) who has met the education requirements set forth by the board and (b) 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 with a concentration in accounting, or its equivalent, from a recognized college or university or a nonaccounting concentration supplemented by what the board determines to be the equivalent of an accounting major. A candidate who expects to meet the educational requirements during the school term that includes the sitting date of the examination may be eligible to sit for such examination. However, the CPA certificate will not be issued until the candidate has fulfilled the educational requirement.

**Experience Requirement**—An applicant who meets the general, educational, and examination requirements will be issued a permit to practice upon presenting evidence that such applicant has attained two (2) years of experience in public accounting or the equivalent of such experience in industry, government, or college teaching. A candidate who holds a recognized master's degree in accounting or business administration is required to meet only one (1) year of the above experience requirement. Experience is not required for the CPA certificate.

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

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

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

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

**Quality Review**—Legislation to implement a peer review program became effective July 1, 1989. The specifics of the program are prescribed by the board's rules. One-third (1/3) of the practice units are randomly selected each year. 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 out of the state.

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of, or has a place of business for the practice of public accountancy and is actively engaged in that practice in, Arkansas. 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 his/her certificate, license, or degree.

<b>Fees</b> —Examination . . . . .	\$150.00
Reexamination	
Per Part* . . . . .	30.00
All Parts . . . . .	150.00
Annual Renewal	
Certificate Only . . . . .	20.00
Certificate With Permit . . . . .	30.00
Reciprocal Certificate . . . . .	50.00

*\*Accounting practice is considered as two (2) parts.  
The exam is considered to consist of five (5) parts.*

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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.

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

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

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

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

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

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

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

A newly licensed CPA must complete twenty (20) hours of continuing education for each full six (6) months that pass between the effective date of his/her certificate and the next renewal date. A CPA reentering public accounting must complete forty (40) hours of continuing education in the twelve (12) months prior to reentry. Additional hours are required depending on the applicant's date of reentry in relation to the next permit renewal.

**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 to authorize the Positive Enforcement Committee to compel licensees to take specified continuing education. Currently, the board is reviewing five hundred (500) to seven hundred (700) reports annually.

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

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

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

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

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

<b>Fees</b> —Examination .....	\$185.00
Reexamination	
Per Part* .....	25.00
All Parts .....	185.00
Reciprocal Certificate .....	200.00
Biennial Permit Renewal .....	200.00

*\*Accounting practice is considered as two (2) parts.  
The exam is considered to consist of five (5) parts.*

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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 a course and examination in professional ethics, specifically, the AICPA ethics course.

**Educational Requirement**—An applicant for a CPA certificate must hold a baccalaureate with a concentration in accounting, or its equivalent, or a nonaccounting concentration, supplemented by what the board determines to be the equivalent of an accounting concentration, from a recognized college or university. A concentration in accounting, or its equivalent, requires twenty-seven (27) semester hours in accounting subjects, of which at least three (3) semester hours must be in auditing and no more than three (3) semester hours may be in accounting-related computer and information systems. In addition, an applicant must have twenty-one (21) semester hours in business-related subjects, such as business law, management, marketing, statistics, economics, and finance. No more than six (6) hours shall be in any one area. A candidate who expects to meet the educational requirements within sixty (60) days following the written examination may be eligible to sit for such examination. However, proof of completion of the educational requirement must be received before the examination grades will be released.

**Experience Requirement**—An applicant for the CPA certificate who meets the general, 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. In lieu of the experience requirement, the board will accept a recognized master's degree or evidence of thirty (30) semester hours of graduate credit. To qualify in lieu of experience, in addition to requiring a master's degree, the board's regulations specify that an applicant must have forty-five (45) semester hours in accounting subjects, of which at least six (6) semester hours must be in auditing and not more than six (6) can be in accounting-related computer and information systems. In addition, the applicant must have thirty-six (36) semester hours of business-related courses, with not more than nine (9) in any one area.

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

Credit for the successful completion of two (2) or more parts, or the Accounting practice part, of the examination may be granted to candidates who passed such parts of the examination in another state, provided the candidate meets Colorado's 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 permit 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. 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.

**Fees**—Examination fees are based on the number of parts to be taken plus the nonrefundable board action fee. These are effective through June 30, 1990, and subject to change thereafter.

Examination . . . . .	\$130.00
Reexamination	
One Part . . . . .	50.00
Two Parts* . . . . .	70.00
Three Parts* . . . . .	90.00
All Parts . . . . .	120.00
Proctoring Exam (for out-of-state candidates) . . . . .	35.00
Reciprocal Certificate . . . . .	110.00
Biennial Permit	
Individual . . . . .	96.00
Firm . . . . .	125.00
Original Registration of Firm . . . . .	69.00

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

*\*Accounting practice is considered as two (2) parts.  
The exam is considered to consist of five (5) parts.*



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# CONNECTICUT

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

**Educational Requirement**—To sit for the Uniform CPA Examination, an applicant must hold a baccalaureate 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**—An applicant who meets the general, educational, and examination requirements will be issued a CPA license upon presenting evidence that both the experience and CPE standards have been met. Individuals employed in public accounting prior to April 27, 1983, are required to verify two (2) years of experience. Those who began employment on or after April 27, 1983, have the option of verifying three (3) years of experience or verifying two (2) years of experience with forty-two (42) semester hours of accounting and thirty-six (36) semester hours of business-related subjects.

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

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

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

**Quality Review**—Effective July 1, 1989, the board is requiring permit holders to undergo a quality review as a condition of renewal of a permit to practice.

**Temporary Practice**—Temporary practice by an out-of-state accountant is permitted on professional business incident to his/her regular practice out of state. The board may issue a limited permit to a CPA of another state. Holders of limited permits may render public accounting services only to clients specified in the application for such permit. All permits expire on December 31 of the year in which they are issued.

**Reciprocity**—A reciprocal CPA certificate and license may be issued to a CPA of another state who resides or has a place for the regular transaction of business in Connecticut. An applicant must practice public accounting as his/her principal occupation; have three (3) years of public accounting experience; and meet the educational requirements in effect in Connecticut at the time that the original certificate was issued. A reciprocal certificate may be issued to an applicant provided that the state of original issuance grants a similar privilege to Connecticut CPAs.

**Foreign Accountants**—The board does not have reciprocal arrangements with any foreign nation. However, accountants of foreign countries may practice temporarily in this state on professional business incident to regular practice when granted a limited permit by the board which must be renewed annually.

<b>Fees—Examination</b> .....	\$220.00
Reexamination (all parts*) .....	220.00
Reciprocal Certificate Application .....	150.00
Temporary Practice Permit .....	25.00
Initial License .....	25.00
License Renewal (annual) .....	150.00
Initial Firm Permit .....	25.00
Renewal Firm Permit .....	25.00

*\*Accounting practice is considered as two (2) parts.*

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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.

**Educational Requirement**—An applicant for a CPA certificate must hold a two (2)-year degree with a concentration in accounting, or its equivalent (meaning 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 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**—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) full 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 (meaning 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 evidencing 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.

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

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

**Continuing Professional Education (CPE)**—Applicants for an accountancy permit renewal to practice publicly must display proof satisfactory to the board of no less than eighty (80) hours attained during the two (2) years since the previous biennial renewal date. Those individuals whose permit to practice has 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.

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

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

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

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

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

<b>Fees</b> —Examination .....	\$150.00
Reexamination	
One, Two, or Three Parts .....	100.00
All Parts .....	125.00
Reciprocal Certificate .....	150.00
Temporary Certificate .....	150.00
Biennial Permit—Individual .....	100.00
Biennial Permit—Firm .....	50.00–100.00*

*\*Fee depends on the number of principals.*

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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 a resident of the District or has been employed in the District for the six (6) months immediately prior to the final date for accepting applications for the written examinations or, in the case of an employee of a District CPA firm, has been a bona fide resident of a foreign country for a period of not less than eighteen (18) months and is not qualified to be examined in the state of last residence solely because of such foreign residence; is of good moral character; meets the specified educational requirements; and passes the Uniform CPA Examination.

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

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

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

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

**Continuing Professional Education (CPE)**—Candidates need to accumulate eighty (80) hours of continuing professional education during the two (2)-year period ending June 30th 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.

**Quality Review**—The board is currently developing a Desk Review program.

**Temporary Practice**—An out-of-state accountant may temporarily or periodically perform specific accounting engagements in the District of Columbia on professional business, provided such practice is incident to his/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 license and who intends to practice public accounting in the District on a full-time basis.

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

<b>Fees</b> —Application for Examination . . . . .	\$120.00
Reexamination Fee (all parts*) . . . . .	120.00
CPA Certificate . . . . .	20.00
Endorsement Application Fee (reciprocity) . . . . .	80.00
Permit to Practice	
Initial . . . . .	25.00
Endorsement—One year . . . . .	20.00
Endorsement—Two years . . . . .	40.00
Biennial Permit	
Individual . . . . .	40.00
Partnership or Professional Corporation . . . . .	60.00

*\*Accounting practice is considered as two (2) parts.*

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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 the accountancy laws and rules.

**Educational Requirement**—To sit for the Uniform CPA Examination, an applicant must hold a baccalaureate 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 accounting education above the elementary level, including not less than eighteen (18) quarter hours in financial

accounting, eight (8) quarter hours in auditing, eight (8) quarter hours in taxation, and not more than four (4) quarter hours in internship programs; and fifty-eight (58) quarter hours in general business, including eight (8) quarter hours in business law.

**Experience Requirement**—Applicants for examination applying after August 2, 1983, need not satisfy any formal experience requirements.

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

**Continuing Professional Education (CPE)**—All licensees who practice public accounting in Florida must satisfy the continuing education requirement. The basic requirement is the completion of 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.

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

**Reciprocity (License by Endorsement)**—A reciprocal CPA certificate may be issued to a CPA of another state. Applicants must meet either: the requirements in effect in Florida when their original license (certificate) was issued and hold an active license to practice, or the certification requirements in effect in Florida at the time of application. The "fifth year" requirement may be waived for applicants with five years of experience in public accounting after licensure. (Note: 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 evidence 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**—Although no specific statement is made, provision is established to allow applicants to sit for the Uniform CPA Examination in the state of Florida.

<b>Fees</b> —Examination (nonrefundable) . . . . .	\$175.00
Reexamination	
Per Part* . . . . .	30.00
All Parts . . . . .	150.00
Reciprocal Certificate (endorsement) (nonrefundable) . . . . .	150.00
Temporary Permit (per permit) . . . . .	200.00
Biennial Registration	
Individual . . . . .	100.00
Partnership or Professional Service Corporation . . . . .	150.00

\*Accounting practice is considered as two (2) parts.

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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 nonaccounting 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.

**Experience Requirement**—An applicant who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained two (2) years of continuous experience in public accounting immediately preceding the date of application for the certificate. Five (5) years of continuous employment in the accounting field in industry, government, or college teaching may be accepted in lieu of the above experience requirement.

**Conditioning**—A candidate who passes any two (2) or more parts of the Uniform CPA Examination is granted credit for such parts on the next five (5) consecutive examinations. For purpose of this requirement, Accounting practice is considered one part. A candidate must sit for all parts for which credit has not been granted. If minimum grade of forty (40) is not achieved in each part, the candidate is required to allow one scheduled administration of the exam to be given before reapplying, unless it can be shown to the satisfaction of the board that adequate preparation in anticipation of passage has been achieved.

Credit for passing parts of the examination may be granted to candidates who passed such parts of the examination in another state 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; 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**—Legislation has been passed which gives the board the statutory authority to implement a report monitoring program. The legislation 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. The bill will go into effect when funding for the program is appropriated, which is anticipated in 1991, and should be effective for the 1992 firm renewal period. The board is currently considering implementation procedures and standards for determining equivalent programs. Rules will be proposed for adoption once the legislation has gone into effect.

**Temporary Practice**—Temporary permits are issued to those individuals or firms not residing in Georgia but holding currently 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.

<b>Fees—Examination</b> .....	\$150.00
Reexamination (per part)	
One Part .....	45.00
Two Parts .....	65.00
Three Parts .....	90.00
All Parts .....	140.00
Application Fee for Certification or Registration .....	20.00
Reciprocal Certificate .....	120.00
Temporary Permit .....	60.00
Biennial Permit .....	50.00
Firm/Office Registration .....	50.00

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## GUAM

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**General Qualifications**—A CPA certificate shall be granted to a person who is or has duly declared his/her intention of becoming a citizen of the United States; has been a resident of Guam for three (3) months, or has a place of business or, as an employee, is employed therein; has attained the age of twenty-one (21) years; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

**Educational Requirement**—An applicant for a CPA certificate must hold a baccalaureate with a major in accounting or what the board determines to be substantially the equivalent of an accounting major.

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

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

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

**Continuing Professional Education (CPE)**—The jurisdiction makes no specific provision.

**Quality Review**—Guam does not have a quality review or positive enforcement program.

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

**Reciprocity**—A reciprocal CPA certificate may be granted to a CPA of another state or territory, provided that the candidate meets all of the qualifications required for an original Guam CPA certificate.

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

<b>Fees</b> —Examination .....	\$ 35.00
Reexamination	
Per Part .....	20.00
All Parts .....	80.00
Reciprocal Certificate .....	25.00
Annual Permit .....	25.00

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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 and a special examination in professional ethics.

**Educational Requirement**—The individual applying to write the Uniform CPA Examination must hold a baccalaureate. An applicant applying for a CPA certificate must hold a baccalaureate from a recognized college or university and have 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 in a public accounting practice in the United States.

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

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

**Continuing Professional Education (CPE)**—A CPA who applies to renew a biennial permit to practice must complete eighty (80) hours of acceptable continuing education 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.

**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.

**Reciprocity**—An applicant must have a baccalaureate and thirty (30) semester hours of upper-division or graduate-level business-related subjects or thirty (30) months of professional experience in a public accounting practice in addition to meeting the experience requirements of the board. An examination in professional ethics is required as a condition to receiving a certificate. The Uniform CPA Examination may be waived if passed in its entirety in another state.

**Foreign Accountants**—A Hawaii CPA certificate may be issued to a foreign accountant who meets qualifications in a foreign country which are determined to be comparable to the qualifications required for an original certificate in Hawaii. Foreign graduates desiring to sit for the Uniform CPA Examination must provide evidence that the candidate's baccalaureate or equivalent degree would qualify said applicant for acceptance and satisfaction of the requirements necessary to receive an advanced degree at an accredited university, college, or other acceptable four (4)-year institution.

<b>Fees</b> —Examination . . . . .	\$100.00*
Reexamination (all parts) . . . . .	100.00
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) . . . . .	120.00
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
Biennial License/Permit . . . . .	120.00

*\*There is a possibility that fees will be raised.*

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

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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; and passes the Uniform CPA Examination in addition to a course in professional ethics.

**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.

**Experience Requirement**—An applicant who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained one (1) year of experience in public accounting or two (2) years of accounting experience which, in the opinion of the board, is equivalent to the required public accounting experience.

**Conditioning**—(a) To establish conditional credit, the candidate must pass with a grade of seventy-five (75) or higher in a single examination—

- (i) Two (2) subjects of the Uniform CPA Examination or Accounting practice I and II *and* have an average grade of fifty (50) or higher in the subjects which the candidate has failed to pass, or
- (ii) Three (3) subjects of the Uniform CPA Examination without regard to candidate's grade in the remaining subjects.

(b) Established conditional credits shall excuse the applicant from sitting for the subjects passed, provided the applicant passes the remaining subject(s) with a grade of seventy-five (75) or higher within the six (6) succeeding examinations.

(c) Candidates are required to sit for *all* subjects for which conditional credit has not been given.

**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.

**Quality Review**—Currently, Idaho's Standard Enforcement Program (SEP) provides for a team review of audited governmental financial reports that have been filed with the office of the Legislative Auditor and are publicly available. The emphasis of the program is educational, and licensees are encouraged to submit commercial reports on a confidential basis.

The SEP conducted in August 1989 was a cooperative effort among the three Idaho universities and was coordinated by a team consisting of one representative from each school. This approach was designed to broaden the program and pave the way for a comprehensive quality review program in the future.

The current SEP is voluntary and there are no *specific* statutory or regulatory provisions for a quality review program; however, the board's Long Range Planning Committee has recommended that statutory language be presented to the 1991 legislature to require that licensees who provide attest services participate in a mandatory quality review program with minimum standards set by the board.

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

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state who meets the general qualifications and the educational and experience requirements as determined by the board and provided that the state of original issuance has standards no less than those in Idaho. An examination in professional ethics is required as a condition to receiving a certificate by reciprocity.

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

<b>Fees</b> —Examination . . . . .	\$100.00
Reexamination*	
One Part . . . . .	30.00
Each Additional Part* . . . . .	30.00
All Parts . . . . .	100.00
Reciprocal Certificate** . . . . .	50.00
Annual License . . . . .	75.00
Annual License (over 65) . . . . .	40.00

\*Accounting practice is considered as two (2) parts.

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

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

**Experience Requirement**—Experience is not required for the issuance of the CPA certificate. However, before a CPA desiring to practice public accounting in Illinois can register, he/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) parts (or Accounting practice only) as well as scoring a grade of not less than fifty (50) in each of the parts failed. Thereafter, such candidate may sit for reexamination at three (3) of the next six (6) sittings (writing all failed parts) and must score a grade of at least fifty (50) in each failed part.

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

**Continuing Professional Education (CPE)**—Renewal of registration must be evidenced by completion of not less than eighty (80) hours of CPE in public accounting courses 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 CPA certificate may be issued, without further examination, to an applicant who holds a valid, unrevoked certificate issued under the laws of any jurisdiction granted on the basis of the written examination and educational requirements in effect in Illinois at the time.

An individual may be issued a license if the applicant is a public accountant licensed under the laws of another jurisdiction provided that the jurisdiction's requirements for licensure were equivalent to that of Illinois at the time.

**Foreign Accountants**—The state presently makes no provision for candidates outside of U.S. jurisdictions.

**Fees—CPA Certificate**

Examination .....	\$180.00
Reexamination	
One Part .....	90.00
Two Parts* .....	105.00
Three Parts* .....	120.00
All Parts .....	145.00
Reciprocal Certificate (endorsement) .....	170.00
Transfer of Grades .....	170.00

*\*Accounting practice is counted as two (2) parts.*

*License*

Application—Individual .....	75.00
Biennial Renewal—Individual .....	40.00
Initial Fee—Partnership .....	75.00
Renewal Fee—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 and a special examination in professional ethics. The applicant must also have lived in Indiana for sixty (60) days immediately preceding the time of submitting an application to sit for such examination or maintained a permanent legal residence in Indiana for the preceding six (6) months.

**Educational Requirement**—An applicant for a CPA certificate must hold a baccalaureate, 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 and/or business law, of which no more than six (6) hours may be in business law.

An applicant receiving credit for thirty (30) or more semester hours (forty-five [45] quarter hours) at the graduate level in accounting, business administration, and economics shall have at least sixteen (16) of such semester hours (twenty-four [24] quarter hours) in accounting and/or business law, of which no more than four (4) hours may be in business law. A candidate who expects to meet the educational requirements within sixty (60) days following the written examination may be eligible to sit for such examination. However, if the candidate fails to meet the educational requirements within sixty (60) days after taking the examination, the candidate's passing score on the examination is held invalid.

**Experience Requirement**—An applicant who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained either three (3) years of experience in public accounting or three (3) to six (6) years of experience in industry, government, or college teaching which, in the opinion of the board, is equivalent to three (3) years of public accounting experience. A recognized master's degree in accounting or business administration may be substituted for one (1) year of public accounting experience.

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

the examination. To obtain credit for a part passed on any reexamination, the conditioned candidate must obtain a grade of not less than fifty (50) in each part failed.

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

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

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

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

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

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

<b>Fees</b> —Examination . . . . .	\$135.00
Reexamination	
One to Three Parts . . . . .	90.00
All Parts . . . . .	135.00
Reciprocal Certificate . . . . .	75.00
Temporary Permit . . . . .	30.00
Permit to Practice . . . . .	30.00
Biennial Registration . . . . .	50.00
Proctoring (examination for out-of-state candidates) . . . . .	60.00

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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.

**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 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.

**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; or one (1) year of such experience for certificate holders with a baccalaureate (concentration in accounting) and an additional thirty (30) semester hours of study acceptable to the board.

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

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

**Continuing Professional Education (CPE)**—A CPA who is engaged in public accounting must complete one hundred twenty (120) hours of acceptable continuing education during the three (3)-year period ending on December 31 preceding each annual permit renewal. A practitioner applying for renewal of such permit must submit a report indicating satisfaction of the continuing education requirement.

**Quality Review**—Currently, the board reviews two hundred thirty (230) financial reports through its positive enforcement program. Reviewed reports are put into three groups: satisfactory, satisfactory with comments, and unsatisfactory.

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

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of, or has an office in, or is regularly employed in Iowa. An applicant must meet the educational and experience requirements imposed on current applicants for original certificates. If such applicant has been in continuous practice as a CPA for the seven (7) years immediately prior to the date of application, he/she does not have to meet the educational and experience requirements. A reciprocal certificate may be granted to an applicant provided that the state of original issuance grants similar privileges to Iowa CPAs. A CPA who receives a reciprocal certificate is not required to meet the continuing education requirements at the date of first renewal if such date is less than twelve (12) months from the date of application. However, forty (40) hours of continuing education are required during the twelve (12) months preceding December 31 before the next renewal date; eighty (80) hours are required by the following December 31; and thereafter, one hundred twenty (120) hours are required in each three (3)-year period preceding renewal.

**Foreign Accountants**—Temporary practice by a foreign CPA equivalent is permitted on 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 of Accountancy. 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 above reciprocity requirements and has also met qualifications in a foreign country which are determined to be comparable to the qualifications required for an original certificate in Iowa.

<b>Fees—Examination</b> .....	\$150.00
Reexamination	
One Part .....	60.00
Two Parts* .....	80.00
Three Parts* .....	100.00
All Parts .....	120.00
Reciprocal Certificate .....	60.00
Application to Register Foreign License .....	100.00
Biennial Registration and Renewal of CPA Certificate, AP License, or Foreign License .....	20.00
Biennial Permit to Practice	
As a Certified Public Accountant .....	90.00
As a Foreign Licensee .....	70.00
Biennial Registration of Partnership or Corporation .....	50.00

*\*Accounting practice is considered as two (2) parts.*

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## KANSAS

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

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

**Experience Requirement**—An applicant who meets the general, educational, and examination requirements will be approved for a Kansas CPA certificate upon application. A permit (license) to hold out and practice as a CPA, however, will only be issued to a Kansas CPA who meets one of the following experience requirements: (a) two (2) years of practical public accounting experience under a practicing, licensed CPA, including at least six (6) months of auditing, or (b) master's or higher academic degree with a concentration in accounting, as defined in board regulations, and six (6) months of practical public accounting auditing experience under a licensed, practicing CPA. Kansas CPAs not performing any type of services for the public which are normally done by public accountants may use the designation CPA without obtaining a permit to practice.

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

Credit for the successful completion of parts of the examination may be granted to a candidate who passes two (2) or more subjects of the examination in another state, provided such applicant passed under the same conditioning requirements as a Kansas candidate, has established residence in Kansas, and would still be eligible for reexamination in the original state if not for change of residence.

**Continuing Professional Education (CPE)**—After issuance of the initial or a reinstated permit, any CPA who wishes to practice in Kansas must hold a permit to practice by completing forty (40) hours of acceptable continuing education during each year of the biennial period in order to renew a permit to practice. A practitioner applying for renewal of such permit must submit a report by June 30 of the biennial renewal year indicating satisfaction of the continuing education requirements. The board requires verification of the hours claimed as self-study credits and retains that right 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 from the date of the application for the permit (for the number of full months) to the following June 30, or a full forty (40) hours within the fiscal year as well as forty (40) hours each fiscal year thereafter.

**Quality Review**—The board is in its third reporting year of a positive enforcement program. The program allows for exemption of practice units (CPA practitioners and firms) which are members in good standing of the Division for CPA Firms or under the AICPA report review program, or the Kansas Society of CPAs' report review program. The program was implemented to be educational in nature and attempts to assure that every licensed CPA in the State of Kansas has his/her report reviewed by some outside entity.

**Temporary Practice**—Temporary permits are required for each out-of-state CPA wishing to practice in Kansas on business not incidental to their practice in another state. The board defines what it considers to be incidental practice. Temporary practice by out-of-state certified public accountants is permitted without a permit for professional business incidental to their regular practice in another state.

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

**Foreign Accountants**—The state accepts foreign accountants meeting the same educational requirements to sit for the Uniform CPA Examination. They must take and pass the AICPA Uniform CPA Examination and meet all the same requirements Kansas or reciprocal candidates must meet.

<b>Fees</b> —CPA Certificate (includes initial examination fee) . . . . .	\$125.00
Reexamination	
One Part (other than Accounting practice) . . . . .	50.00
Two Parts (Accounting practice or two other parts) . . . . .	60.00
Three Parts (Accounting practice and one other part) . . . . .	75.00
All Parts . . . . .	100.00
Reciprocal Certificate or Transfer of Grades From Another State . . . . .	125.00
Biennial Permit to Practice* . . . . .	90.00
Late Permit Renewal or Reinstatement* (one-and-a-half times the biennial fee) . . . . .	135.00
Temporary Permits for Out-of-State CPAs . . . . .	50.00

*\*Permits issued for one (1) year or less of a biennium are one-half (½) of these fees.*



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# KENTUCKY

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

**Educational Requirement**—An applicant for the Uniform CPA Examination must have a baccalaureate with a major or concentration in accounting from a recognized college or university. A major or concentration in accounting is defined as a minimum of thirty-nine (39) semester hours of business-related courses, of which twenty-seven (27) semester hours must be accounting courses.

**Experience Requirement**—An applicant who meets the general examination requirements and has affidavits filed by his/her employers attesting to the fact that such applicant has attained two (2) years of public accounting experience may be granted a CPA certificate and permit to practice. One (1) year of the two (2)-year experience requirement must be full-time. The other year may be satisfied by part-time public accounting experience, which will be accorded half-credit. Candidates holding a master's degree in accounting or business administration must have one (1) year of public accounting experience. All candidates must have a portfolio of qualifying experience which includes five hundred (500) hours in audit and review work and documentation of participation in ten (10) of seventeen (17) analytical procedures and techniques specified in the regulations.

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

Credit for the successful completion of two (2) or more parts, or the Accounting practice parts, may be granted to candidates who passed such parts of the examination in another state and who meet the requirements to sit for the examination in Kentucky.

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

**Quality Review**—Kentucky promulgated a Quality Enhancement Program 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. A steering committee, appointed by the board, reviews all substandard-rated reports prior to distribution to the practitioner. 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.

**Temporary Practice**—The Board of Accountancy may issue a temporary permit to an out-of-state CPA to fulfill specific engagements in Kentucky. Such permit is valid for six (6) months after its issuance. After the expiration of six (6) months, a new permit shall be required. In keeping with the board's Quality Enhancement Program, out-of-state firms renewing permits after six (6) months shall provide samples of an audit, a review, and a compilation for review purposes. Firms entering the state solely for the purpose of conducting a peer review are exempt from this requirement.

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state who is a resident of, or has an office in, Kentucky. An applicant must meet the required public accounting experience and must meet the educational requirement in effect in Kentucky at the time that the original certificate was issued or the current requirements or have four (4) years of public accounting experience within the ten (10) years immediately preceding application.

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

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

<b>Fees</b> —Examination .....	\$125.00
Reexamination	
Per Part* .....	25.00
All Parts .....	125.00
Certificate .....	25.00
Reciprocal Certificate .....	25.00
Temporary Permit .....	50.00
Annual Permit .....	50.00

\*Accounting practice is considered as two (2) parts.

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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.

**Educational Requirement**—An applicant must hold a baccalaureate 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 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 (a) proper supervision and (b) sufficient quality and depth of the accounting functions performed during the required years of employment. A master's degree with a concentration in accounting or a more advanced degree in accounting may be substituted for one (1) year of experience. "Concentration in accounting," as used in this paragraph, means at least fifteen (15) hours in accounting courses (i.e., 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 these fifteen (15) hours shall be in accounting theory and practice and at least three (3) additional hours shall be in auditing. Equivalent experience, other than certain high-level governmental positions, is used for a period of four (4) years.

**Conditioning**—A candidate who passes Accounting practice or at least two (2) other parts at a single examination is granted credit for such parts on the next four (4) consecutive examination dates. In

order to receive conditioned status, a candidate must receive a grade of not less than fifty percent (50%) on the parts failed. Any parts of the examination not passed at the conditioning examination may be passed one (1) part at a time, but no credit for passing any part will be given to a conditioned candidate at any examination in which he/she achieves less than fifty percent (50%) in any remaining part.

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

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

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

**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 acceptable standards. The board may exempt from the requirement of such review of reports 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 American Institute of Certified Public Accountants. 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 American Institute of Certified Public Accountants, 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.

**Reciprocity**—A reciprocal CPA certificate and license to practice may be issued to a CPA of another state who possesses a baccalaureate, has successfully passed the Uniform CPA Examination, has the required experience for a Louisiana license, and whose current certification 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.

**Foreign Accountants**—The jurisdiction presently makes no provision.

<b>Fees</b> —Examination . . . . .	\$125.00
Reexamination	
One Part . . . . .	65.00
Two Parts* . . . . .	75.00
Three Parts* . . . . .	85.00
All Parts . . . . .	100.00
Reciprocity	
Original Certificate . . . . .	50.00
Original License to Practice . . . . .	50.00
Annual Registration Certificate . . . . .	15.00
Annual Registration License to Practice . . . . .	35.00
Temporary Permits . . . . .	100.00

\*Accounting practice is considered as two (2) parts.

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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.

**Educational Requirement**—An applicant for a CPA certificate must hold a baccalaureate 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.

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

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

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

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

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

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

**Foreign Accountants**—Temporary practice by a foreign accountant is permitted on business incident to the foreign accountant's regular practice outside of the state. A reciprocal CPA certificate may be issued to a foreign accountant who meets the above reciprocity requirements and has also met qualifications in a foreign country which are determined to be comparable to the qualifications required for an original certificate in Maine.

<b>Fees</b> —Examination .....	\$120.00
Reexamination .....	
Per Part* .....	30.00
All Parts .....	120.00
Annual Registration Permit .....	35.00

\*Accounting practice is considered as two (2) parts.

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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.

**Educational Requirement**—An applicant for a CPA certificate and permit to practice must hold a baccalaureate with a major in accounting, or a 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.

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

Credit for the successful completion of two (2) or more parts of the examination may be granted to candidates who passed such parts of the examination in another state, provided that they presented themselves for all parts 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. Legislation in this area may be considered during the January-April 1990 session of the Maryland General Assembly.

**Temporary Practice**—Individuals must secure a limited license, and corporations or partnerships, a limited permit. 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 requirement in effect in Maryland at the time that the original license was issued in the other state. 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.

<b>Fees</b> —Examination .....	\$120.00
Examination	
Less Than All Parts* .....	60.00
All Parts .....	80.00
Reciprocal Certificate .....	50.00
Biennial Registration	
Active .....	80.00
Inactive .....	40.00

\*Accounting practice is considered as two (2) parts.

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## MASSACHUSETTS

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**General Qualifications**—A CPA certificate shall 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 from a recognized college or university (or be in his/her final semester) before being eligible to sit for the examination. For the May 1992 exam, the requirement will include twenty-four (24) hours in accounting and related subjects.

**Experience Requirement**—An applicant who meets the general, educational, and examination requirements will be issued a CPA certificate upon presenting evidence that such applicant has attained three (3) years of experience in public accounting. The board may grant credit of one (1) year of experience for every two (2) or three (3) full years of equivalent experience with the U.S. Government, 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.

**Conditioning**—A candidate who passes any two (2) parts of the Uniform CPA Examination, or the Accounting practice part, is granted credit for such parts on the next six (6) consecutive examination dates. In order to receive such conditioned status, an applicant must receive a minimum grade of fifty (50) on all parts failed. If an applicant passes three (3) parts and receives a grade below fifty (50) in the failed part, the board will consider upon written request whether conditioned credit should be granted. Further conditional credit will be granted if such candidate passes an additional part or parts and receives a minimum grade of fifty (50) in the failed parts. Credit for the successful completion of parts of the examination may be granted to candidates who passed such parts in another state under the same conditions.

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

**Quality Review**—The board has the statutory authority to adopt rules for a quality review program. However, the board has not implemented a program.

**Temporary Practice**—The Commonwealth has no provisions for granting temporary permits.

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state who meets all current requirements in Massachusetts at the time the application is made or the requirements in effect in Massachusetts at the time the applicant's original certificate was issued. Applicants who meet all

the requirements, except that they pass 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 licensed from another state or jurisdiction in five (5) of the last ten (10) years prior to their application. This requirement could be fulfilled through employment by a Massachusetts licensee or a licensee of another state or jurisdiction.

**Foreign Accountants**—Temporary practice by a foreign accountant is permitted on business incident to regular home business. A foreign accountant seeking a Massachusetts CPA certificate must meet the general, educational, and experience requirements outlined above and must pass the Uniform CPA Examination. Foreign degrees must be the equivalent of a four (4)-year course of study (the basic baccalaureate requirements) as approved by the board.

<b>Fees</b> —Examination .....	\$200.00
Reexamination	
One Part .....	120.00
Two Parts* .....	135.00
Three Parts* .....	160.00
All Parts .....	200.00
Biennial CPE (maximum) .....	20.00
Reciprocal Certificate .....	260.00
Biennial Permit .....	135.00

\*Accounting practice is considered as two (2) parts.

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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 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) subjects, or Accounting practice, and receives a minimum grade of fifty percent (50%) on the other subjects is granted credit for the subjects passed. To maintain such conditioned status, an applicant is required to pass the remaining subjects within the next six (6) consecutive exam 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 percent (40%) 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 a licensed individual supervisor.

**Reciprocity**—A reciprocal CPA certificate may be issued to the holder of a CPA certificate issued by another state or territory of the United States, provided that such certificate was issued as a result of an equivalent exam or the holder has maintained an office for the practice of public accounting for not less than ten (10) years. 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 exam has been passed and acceptable experience attained.

<b>Fees</b> —Examination . . . . .	\$120.00
Reexamination	
One Part . . . . .	40.00
Two Parts* . . . . .	55.00
Three Parts* . . . . .	70.00
Four Parts* . . . . .	85.00
All Parts . . . . .	100.00
Application Processing Fee . . . . .	35.00
Temporary Certificate . . . . .	15.00
Biennial License . . . . .	50.00
Biennial Registration Permit . . . . .	20.00

\*Accounting practice is considered as two (2) parts.

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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; and passes the Uniform CPA Examination and a written examination on professional ethics.

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

**Experience Requirement**—An applicant (a) 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 (b) 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 (c) 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 (d) 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, however, that such applicant has two (2) years of experience before being granted a license; or (e) 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, however, that such applicant has one (1) year of experience before being granted a license.

Experience for the above is defined as including public accounting experience (a) as a staff employee of a certified public accountant or public accountant, a firm of certified public accountants or public accountants, or a corporation formed for the practice of public accounting; or (b) as an auditor in the office of the legislative auditor or state auditor, or as an auditor or examiner with any other agency of government, which experience, in the opinion of the board, is equally comprehensive and diversified; or (c) as a self-employed public accountant or as a partner in a firm of public accountants; or (d) in any combination of the foregoing capacities.

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

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

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

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

**Quality Review**—The board is seeking the statutory authority to implement a quality review and positive enforcement program. Under the extensive scope of the board's program, the following reports are to be submitted: desk review reports, desk review governmental audits, and working paper review audits.

**Temporary Practice**—The jurisdiction makes no specific provision.

**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 must not practice in Minnesota without a valid certificate and license. An individual who holds a degree or certificate of certified public accountant or chartered accountant, or the equivalent thereof, issued by a foreign government or recognized authority, will not be eligible to have the examination waived unless he/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.

<b>Fees—Examination</b> .....	\$115.00
Reexamination	
Per Part* .....	30.00
All Parts .....	115.00
Reciprocal License .....	100.00
Initial Registration for Corporation .....	100.00
Annual License	
Individuals .....	30.00
Partnership or Corporation .....	35.00

\*Accounting practice is considered as two (2) parts.

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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.

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

**Experience Requirement**—A license to practice may be granted to a certificate-holder who, in addition to passing the Uniform CPA Examination, has a recognized four (4)-year college degree with a major in accounting and one (1) year of public accounting experience on the staff of a licensed, practicing CPA, including a minimum of five hundred (500) hours in various auditing work.

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

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

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

**Quality Review**—The board implemented a practice review program in 1986. All certificate holders have been asked to submit a copy of a review or compilation report.

**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 thirty (30) days during a year and the 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 three (3) 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.

<b>Fees</b> —Examination .....	\$107.00
Reexamination	
One Part .....	27.00
Two Parts .....	42.00
Three Parts* .....	57.00
All Parts .....	87.00
Reciprocal Certificate and License .....	100.00
Annual Registration Fees	
Original Certificate .....	15.00
Reciprocal Certificate .....	25.00
License to Practice .....	25.00

\*Accounting practice is considered as two (2) parts.

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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.

**Educational Requirement**—An applicant must hold a baccalaureate conferred by an accredited college or university recognized by the board, with concentration in accounting or what the board determines to be substantially equivalent.

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

**Conditioning**—In order to receive credit, a candidate must pass two (2) or more parts of the Uniform CPA Examination and receive a grade of fifty percent (50%) or more in the unpassed parts at one sitting. Transfer-of-credit for parts passed in another state will be allowed if the candidate meets the requirements of Missouri for granting credit, provided the applicant was not a resident of, 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 parts in the next six (6) exam 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 and has been advised that it cannot implement a program without legislative approval.

**Temporary Practice**—Out-of-state CPAs who have Missouri clients must be licensed. Such out-of-state accountants may practice temporarily in Missouri on professional business incident to the practitioner's regular practice for clients outside Missouri, provided that such temporary practice is in conformity with Missouri law and board rules.

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

**Foreign Accountants**—Foreign accountants may practice temporarily in Missouri on professional business incident to the practitioner's regular practice in another country.

<b>Fees</b> —Examination (\$30.00 per part*)	\$150.00
Reexamination	
Per Part*	30.00
All Parts	150.00
Reciprocal Certificate	150.00
Issuance of Certificate	25.00
Professional Corporation Permit	150.00**
Partnership Permit	150.00**
Annual Permit	114.00**

\*Accounting practice is considered as two (2) parts.

\*\*Permit fees have been increased for one licensing period to cover a nineteen (19)-month period.

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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.

**Educational Requirement**—The educational requirement for the CPA certificate is graduation from a college or university accredited to offer a baccalaureate with a concentration in accounting. A baccalaureate with a concentration other than in 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 parts of the examination may be reexamined in the remaining parts for the five (5) consecutive examination administrations following the examination in which a condition was granted, provided that the applicant has written all parts of the exam at one (1) sitting and attained a minimum of fifty percent (50%) in each of those parts not passed. Accounting practice is considered as two (2) parts of the examination. The minimum fifty percent (50%) grade requirement is waived if three (3) parts are passed at one (1) sitting.

**Continuing Professional Education (CPE)**—Each applicant for renewal of a permit to practice public accounting must complete one hundred twenty (120) hours of acceptable continuing education in the three (3)-year period ending 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 years are exempt upon filing a complete copy of the report. The board may also exempt a firm at its own discretion.

**Temporary Practice**—Specific provisions have been repealed.

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

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

<b>Fees</b> —Examination . . . . .	\$100.00
Reexamination	
Per Part* . . . . .	20.00
All Parts . . . . .	100.00
Reciprocal Certificate or Transfer of Grades . . . . .	70.00
Annual CPA Permit . . . . .	50.00
Annual Certificate . . . . .	25.00

\*Accounting practice is considered as two (2) parts.

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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, as an employee, is regularly employed in Nebraska; has satisfied the educational requirements; and passes the Uniform CPA Examination. A special examination in professional ethics is required of all applicants for an original CPA certificate.

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

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

**Conditioning**—A candidate who passes the examination in Accounting practice, or any other two (2) parts, is granted credit for the parts passed, provided a minimum score of fifty percent (50%) is achieved in all other parts at the same exam. The candidate has the next succeeding five (5) examination administrations in which to pass all remaining parts.

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

**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 first three (3)-year cycle will be complete with the review of reports filed in 1989. The program provides for report review. The board has the additional authority to require workpaper review for those practice units which issue substandard reports.

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

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state who meets the qualifications required of Nebraska candidates. In the event that an applicant for a reciprocal certificate meets all of the above qualifications except residency, place of business, or employment, the board may issue a CPA certificate.

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

The board may permit the registration of a foreign accountant with the above qualifications, provided that such person use only the title under which he/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 above qualifications, if such accountant also meets the general qualifications required of Nebraska candidates.

<b>Fees</b> —Examination .....	\$120.00
Reexamination .....	
One Part .....	50.00
Two Parts* .....	85.00
Three Parts* .....	95.00
All Parts .....	115.00
Reciprocal Certificate .....	120.00
Annual Permit Fee .....	65.00
Annual Firm or Partnership Fee .....	65.00
Inactive Registration Fee (for CPAs not in public practice) .....	25.00

\*Accounting practice is considered as two (2) parts.

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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 nonaccounting major, supplemented by what the board determines to be substantially the equivalent of an accounting major, including related courses in other areas of business administration.

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

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

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

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

**Continuing Professional Education (CPE)**—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 ( $\frac{1}{3}$ ) 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 the specific engagement (not to exceed six [6] months). Permits are issued to the firm. The proprietor, partner, or shareholder responsible for the engagement must meet all current Nevada requirements for 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.

<b>Fees—Examination</b> .....	\$100.00
Reexamination	
Auditing, Law, Theory (per part) .....	40.00
Accounting Practice I & II* .....	60.00
All Parts .....	100.00
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 (determined each year but not to exceed) .....	160.00

*\*Accounting practice is considered as two (2) parts.*

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

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

**Conditioning**—A candidate for a certificate of certified public accountant who has passed the examination in at least two (2), but not all, subjects shall have achieved conditional status, provided a minimum score of fifty (50) is obtained in those subjects where conditional status will not be granted. However, a candidate who has passed the examination in at least three (3), but not all, subjects shall have achieved conditional status. A candidate with conditional status shall be reexamined only in the remaining subjects and shall receive credit for any additional subjects passed within five (5) years after achieving conditional status. Accounting practice part I and Accounting practice part II shall be considered as two subjects when passed simultaneously by a candidate.

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

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

**Foreign Accountants**—The subject is covered as part of the Temporary Practice requirements above.



<b>Fees</b> —Examination .....	\$200.00
Reexamination	
Per Part* .....	50.00
All Parts .....	170.00
Reciprocal Certificate .....	200.00
Biennial Permit .....	50.00
Review of Continuing Professional Education .....	25.00

*\*Accounting practice is considered as two (2) parts and is charged as such.*

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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.

**Educational Requirement**—The educational requirement for a New Jersey CPA certificate is a baccalaureate, or its equivalent, with (a) sixty (60) semester hours in academic subjects and (b) sixty (60) semester hours in professional courses, including: twenty-four (24) semester 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.

**Experience Requirements**—A candidate who has met the general qualifications, the educational requirement, and the examination requirement may be issued a CPA certificate upon meeting the experience requirement, which is: two (2) years of public accounting experience with a CPA; or four (4) years of experience in the general practice of public accounting; or four (4) years of governmental accounting; or four (4) years of comparable accounting activity. Experience must demonstrate the intensive, diversified application of accounting and auditing principles and procedures.

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

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

**Continuing Professional Education (CPE)**—As of January 1988, the jurisdiction has 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 ( $\frac{1}{3}$ ) of the total in audit, compilation, or review.

**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.

**Temporary Practice**—The state makes no specific provision.

**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.

**Foreign Accountants**—The jurisdiction makes no specific provision.

<b>Fees</b> —Examination .....	\$100.00
Reexamination	
One, Two, or Three Parts* .....	60.00
All Parts .....	75.00
Reciprocal Certificate .....	100.00
Biennial Registration (individual or firm) .....	40.00

*\*Accounting practice is considered as two (2) parts.*

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## **NEW MEXICO**

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

**Experience Requirement**—New Mexico requires one (1) year of public accounting experience to obtain a CPA certificate.

**Conditioning**—Candidates receive a condition if they pass two (2) or more parts of the examination at one (1) sitting and attain a minimum of fifty (50) on each part not passed. If the candidate passes only one (1) section of the exam, the whole examination will have to be taken over. Also, any section failed must be passed within three (3) years of conditioning or the entire examination must be taken over.

Candidates are required to take all sections of the examination that they have not previously passed. The only time a candidate may sit for just one (1) section is if he/she has only one (1) section remaining to pass.

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

**Quality Review**—The board has established a task force to develop a quality review or positive enforcement program.

**Temporary Practice**—An out-of-state accountant may temporarily practice in New Mexico on professional business upon filing of the proper application for reciprocity with the board office.

**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 five (5) years shall be deemed to have met the requirements and standards equal to those of New Mexico. All applicants for reciprocal CPA certificates must take, or must have previously taken, an ethics examination.

**Foreign Accountants**—The state makes no provision for foreign accountants.

<b>Fees</b> —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)	
Course in Professional Ethics .....	40.00

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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 admission to the Uniform CPA Examination 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 public accounting experience may be substituted for the educational requirement.

**Experience Requirement**—No experience is required of applicants to sit for the examination. However, two (2) years of full-time, diversified experience involving the application of generally accepted accounting principles (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 above-mentioned experience.

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

**Continuing Professional Education (CPE)**—Under provision of temporary law, all licensees engaged in the public practice of accountancy within the state are required to complete one hundred twenty (120) hours of continuing education during the three (3) years ending August 31, 1990. A minimum of twenty-four (24) hours in each year is mandated. A three (3)-year study of effectiveness of CPE will be conducted concurrently. A fee of \$35.00 will be imposed on a one (1)-time basis.

**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 profession 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 the discipline action through mandated quality review of a licensee's practice 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 certificate 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 states or jurisdictions in which the applicant has held a CPA certificate.

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

A 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.

<b>Fees</b> —Examination . . . . .	\$220.00
Reexamination . . . . .	115.00
Reciprocal Certificate . . . . .	135.00
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 (one-time fee) . . . . .	35.00

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## NORTH CAROLINA

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**General Qualifications**—A CPA certificate shall be issued to any person who is, or declares an intention to become, a citizen of the United States or is a resident alien; is over eighteen (18) years of age; is of good moral character; has resided within the state of North Carolina for at least four (4) months at the time of either filing the application for the certificate or taking the Uniform CPA Examination, whichever occurs first; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

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

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

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

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

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

Applicants for the examination who do not meet the baccalaureate requirement must complete one (1) of the experience options above plus two (2) years of experience under the direct supervision of a CPA in public practice prior to applying to take the Uniform CPA Examination.

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

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

**Continuing Professional Education (CPE)**—A CPA must complete forty (40) hours of acceptable continuing education annually by December 31 of the year preceding the July 1 renewal date as a condition precedent to renewal of the certificate. Up to twenty (20) excess hours may be carried forward to the following year.

**Quality Review**—Legislation in the 1989 General Assembly has provided for a quality review program to become effective in 1992. A committee has been established to draft implementing rules.

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

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

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

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

<b>Fees</b> —Examination (less than all parts*)	\$150.00
Examination (all parts)	150.00
Initial Certificate	75.00
Reciprocal Certificate	75.00
Temporary Practice License	50.00
Annual Registration	40.00

\*Accounting practice is considered as two (2) parts.

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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 eighteen (18) years of age or over; is of good moral character; has passed the Uniform CPA Examination and completed a special course and examination in professional ethics; and meets the specified educational or experience requirements.

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

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

**Conditioning**—Candidates who pass two (2) parts of the Uniform CPA Examination, or the Accounting practice part, will be granted credit for those parts during the next five (5) examination administrations held by the board.

**Continuing Professional Education (CPE)**—All CPAs in public practice in North Dakota must complete one hundred twenty (120) hours of continuing education during the three (3)-year period preceding reregistration. 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**—Although the statute does not specifically authorize a Quality Review/Positive Enforcement Program, there is a reference to the board's having authority to "establish such rules and regulations as may be necessary. . . ." The board has implemented a positive review program by rule. It includes firm registration and submission of reports (audit, review, and compilation) by each office. A firm can avoid report submission by submitting a copy of a quality review report and comment letter. Such a quality review report is to be unqualified.

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

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

**Foreign Accountants**—The state presently makes no provision for candidates outside the U.S. jurisdictions.

<b>Fees</b> —Examination . . . . .	\$125.00
Reexamination	
Accounting Practice . . . . .	60.00
All Other Parts, Per Part . . . . .	30.00
All Parts . . . . .	125.00
Reciprocal Certificate . . . . .	100.00
Annual Permit	
In-State . . . . .	50.00
Out-of-State . . . . .	40.00

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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. 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 from a recognized college or university with a concentration in accounting, or the successful completion of an equivalency examination.

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

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

**Conditioning**—Credit for part(s) of the Uniform CPA Examination previously passed is retained for a period of eight (8) years. Candidates are required to sit for all parts of the examination not previously passed. A candidate who fails all four (4) parts of the examination may not be reexamined until such candidate gives satisfactory evidence of further preparation. Conditional credit is contingent upon a grade of forty (40) on all failed parts.

**Continuing Professional Education (CPE)**—All CPAs who hold permits to practice are required to complete one hundred twenty (120) hours of continuing education during every three (3)-year reporting period. A maximum of one-third ( $\frac{1}{3}$ ) of the next reporting period requirement (generally equaling forty [40] hours) may be carried over to the next reporting period.

**Quality Review**—In 1985, a report review program was adopted as a result of changes to the rules regarding firm registration. All offices, as part of firm registration, are required to send a report to the board for review. The board uses the services of volunteer reviewers across the state. Each report is given a second review in the board office, and all comments concerning deficiencies in reporting are sent to the firm. Beginning with the 1989 cycle of report review, firms submitting unsatisfactory reports will be subject to some type of corrective measures.

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

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

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

<b>Fees*</b> —Examination . . . . .	\$140.00
Reexamination	
One Part . . . . .	70.00
Two Parts . . . . .	80.00
Three Parts . . . . .	90.00
Four Parts . . . . .	105.00
All Parts . . . . .	120.00
Reciprocal Certificate . . . . .	100.00
Triennial Permit . . . . .	90.00
Nonpracticing Triennial Registration . . . . .	15.00
Triennial Firm Registration (per licensed individual) . . . . .	15.00

*\*Fees may not exceed the amounts shown.*

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## OKLAHOMA

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

**Educational Requirement**—The educational requirement for an Oklahoma CPA certificate is graduation from an accredited high school or the equivalent. (See also experience requirement section immediately following for educational alternative.)

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

**Conditioning**—Any candidate who passes two (2) or more parts of the Uniform CPA Examination, or Accounting practice, at one sitting is given conditional credit. The candidate must then pass the remaining parts within the next six (6) 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) in all parts will not be permitted to apply for the next succeeding examination. However, a candidate's failure to achieve the minimum grade shall not affect or invalidate any conditional credit(s) earned by the candidate at the same examination.

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

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

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

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



**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state provided that such other state extends similar privileges to Oklahoma CPAs. Applicants for reciprocal certificates need not meet a residency requirement but must hold a CPA certificate in good standing issued after examination from another state or political subdivision of the United States.

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

<b>Fees</b> —Examination . . . . .	\$100.00
Reexamination Fee . . . . .	
Per Part* . . . . .	20.00
All Parts . . . . .	100.00
Transfer of Credits . . . . .	100.00
Reciprocal Certificate . . . . .	100.00
Annual Registration . . . . .	25.00
Practitioners Who Are Retired Or Over Seventy-Two . . . . .	10.00
Firm With Permit . . . . .	50.00
Annual Permit to Practice . . . . .	25.00

\*Accounting practice is considered as two (2) parts.

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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 passes the Uniform CPA Examination and a special examination in professional ethics.

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

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

Equivalent experience obtained in private or government employment may be acceptable if there is an appropriate variety of auditing procedures and techniques and if that experience is under the supervision of a CPA or Oregon-licensed PA.

**Conditioning**—Candidates applying to take any part of the examination must take all parts for which they have not been granted credit. A candidate who passes any two (2) parts of the Uniform CPA Examination, or the Accounting practice part, and receives a grade of at least fifty percent (50%) in the remaining parts is granted credit for the parts successfully completed during the next six (6) successive examinations.

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

**Continuing Professional Education (CPE)**—All CPAs and PAs engaged in the practice of public accounting in Oregon must complete eighty (80) hours of continuing education 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).

**Quality Review**—Statutory authority allows the board to review all levels of financial statements prepared by licensees. On a three (3)-year cycle, all practice units are asked to submit their highest-level financial statement (public or nonpublic) for review. An acceptable rating requires no action. Marginal rating comments are sent to the licensee for his/her information. Substandard ratings require a written response and field review. Corrective action in the form of specific CPE, quality control plans, updating libraries, or pre-issuance review may be required. 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.

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

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

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

**Fees—Examination**

Auditing, Law, Theory (per part) . . . . .	\$ 40.00
Accounting Practice I & II . . . . .	40.00
All Parts . . . . .	150.00
Reexamination (all parts) . . . . .	150.00
CPA Initial Registration Fees	
CPA Certificate by Examination . . . . .	40.00
Reciprocity	
Certificate Fee . . . . .	100.00
Permit Fee . . . . .	80.00
Biennial CPA Permit . . . . .	80.00

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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 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.

**Educational Requirement**—The minimum educational requirement for a candidate to take the Uniform CPA Examination is a baccalaureate, 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. Candidates who have a master’s degree in accounting or business administration, or its equivalent, and have completed at least twelve (12) semester credits as required above must have at least one (1) year of public accounting or governmental accounting experience of a caliber satisfactory to the board before such candidate may sit for the examination and/or be granted a CPA certificate.

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

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

**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 such 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 Commonwealth.

<b>Fees</b> —Examination . . . . .	\$103.75
Reexamination	
One Part . . . . .	43.75
Two Parts* . . . . .	58.75
Three Parts* . . . . .	73.75
Four Parts* . . . . .	88.75
All Parts . . . . .	103.75
Reciprocal Application . . . . .	50.00
Corporate, Partnership, or Professional Association Application . . . . .	50.00
Biennial License . . . . .	45.00

\*Accounting practice is considered as two (2) parts.

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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 successfully completes the Uniform CPA Examination.

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

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

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

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

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

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

**Continuing Professional Education (CPE)**—The jurisdiction is awaiting settled procedure for implementation.

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

**Temporary Practice**—An extraterritorial 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 home business.

A foreign accountant whose qualifications are, in the opinion of the board, equivalent to those of a CPA of Puerto Rico may register with the board under the provisions of the above section on reciprocity.

<b>Fees</b> —Examination* .....	\$ 50.00
Reexamination* .....	25.00
Initial Permit .....	50.00
Reciprocal Certificate .....	50.00
Triennial Permit Renewal .....	50.00

\*Accounting practice is considered as two (2) parts.

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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 conferred by a college or university recognized by the board, the total educational program of which includes an accounting concentration or its equivalent and courses in such related subjects as the board shall determine to be appropriate: that is, thirty (30) credit hours of accounting and related courses.

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

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

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

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

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

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

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

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

- (ii) 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**—The board may, at its discretion, permit the registration of any person who is the holder of a certificate, license, or degree in a foreign country constituting a recognized qualification for the practice of public accounting in such country, which at the time of application is then in full force and effect. A person registered under this section shall use only the title under which he/she is generally known in his/her own country, translated into the English language, followed by the name of the country from which he/she received his/her certificate, license, or degree. Such registration shall qualify the holder to apply for an annual limited permit to engage in the practice of public accounting in this state under Section 5-3-11 of the accountancy statute. Such application shall constitute the appointment of the Secretary of State as an agent for service of process in any action or proceeding arising out of any transaction or operation connected with, or incidental to, the practice of public accounting in this state by such annual, limited permit holder.

<b>Fees</b> —Examination .....	\$170.00
Reexamination	
One Part .....	85.00
Two Parts* .....	110.00
Three Parts* .....	135.00
Four Parts* .....	170.00
All Parts .....	170.00
Reciprocal Certificate .....	100.00
Temporary Permit .....	50.00
Annual Permit .....	50.00

*\*Accounting practice is considered as two (2) parts.*

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## SOUTH CAROLINA

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**General Qualifications**—A CPA certificate shall be issued to any person who is a bona fide resident of South Carolina; is at least eighteen (18) years of age; 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**—The educational requirement for the Uniform CPA Examination is a baccalaureate from a college or university recognized by the board, including a minimum of twenty-four (24) hours or the equivalent in accounting. The board will recognize any college or university accredited by the Southern Association of Colleges and Schools or any other regional accrediting association having the equivalent standards, or any senior college in South Carolina certified by the State Department of Education for teacher training. Special permission will be granted to a senior in good standing in a recognized college or university to sit for the examination, provided the candidate has completed, or will complete during the current quarter or semester, the required accounting hours; however, a certificate will not be issued until such time as the candidate has fully met the educational requirement.

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

include experience satisfactory to the board in applying generally accepted auditing standards (GAAS) to financial statements prepared in accordance with generally accepted accounting principles (GAAP).

**Conditioning**—A candidate who successfully completes any two (2) parts of the Uniform CPA Examination, or the Accounting practice part, may receive credit for those parts during the next three (3) examination administrations, provided that an average score of forty percent (40%) or more is received on all parts not passed. No minimum average score is required of candidates who successfully complete three (3) or more parts at any one (1) examination. Candidates who pass three (3) parts of the examination during the period of the next three (3) examination dates will have their conditioned credit period extended to include five (5) consecutive reexamination administrations.

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

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

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

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

**Quality Review**—The board reviews audits submitted to the board 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, however, that the applicant registers with the board and complies with its regulations.

**Reciprocity**—A reciprocal CPA certificate may be issued to a CPA of another state that had standards equivalent to those in effect in South Carolina when the original certificate was issued. In addition, the applicant must have, for not less than one (1) year, been the holder of a certificate, license, or degree in another state constituting a recognized qualification for the practice of public accounting in such state.

Standards of experience will be met by the applicant in instances where he/she has three (3) years of experience in public accounting as a certified public accountant in lieu of meeting the experience requirement in effect for a South Carolina certificate at the date that the applicant's original certificate was issued.

**Foreign Accountants**—Foreign accountants are required to comply with the fundamental requirements for any candidate, including successful completion and passing of the Uniform CPA Examination, in order to be certified.

<b>Fees</b> —Examination . . . . .	\$140.00
Reexamination* . . . . .	140.00
One Part . . . . .	80.00
Two Parts . . . . .	100.00
Three or Four Parts . . . . .	140.00
Certificate . . . . .	20.00
Reciprocal Certificate . . . . .	50.00
Annual License Permit . . . . .	80.00

\*Fee for schedule—Accounting practice is considered as one (1) part.

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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, education, and passage of the AICPA Uniform CPA Examination and professional ethics examination.

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

**Experience Requirement**—There is no experience requirement for the CPA certificate. In order to practice as a CPA, proof of two (2) years in public accounting, or one (1) year and thirty (30) hours beyond the baccalaureate in accounting or business administration, and an examination in professional ethics are needed.

**Conditioning**—Candidates who successfully complete two (2) or more parts of the Uniform CPA Examination, or Accounting practice, and achieve a minimum grade of fifty (50) on all unpassed parts may retain credit for such parts for seven (7) subsequent examination administrations after the one (1) at which time the initial parts were passed.

**Continuing Professional Education (CPE)**—All permit holders must complete one hundred twenty (120) hours of CPE during a three (3)-year renewal cycle. There is a minimum annual requirement of twenty (20) hours. Twenty-four (24) hours of accounting or auditing are required in the three (3)-year renewal cycle. Individuals whose permit was issued less than one (1) year prior to the renewal date have no requirement; those whose permits were issued more than one (1) year but less than two (2) years prior to the renewal date must complete twenty (20) hours; and those whose permits were issued more than two (2) years but less than three (3) years prior to the renewal date must complete a minimum of forty (40) hours. These individuals must then have a total of one hundred twenty (120) hours by the end of the third renewal date. If an individual has more than a one (1)-year lapse in public practice or if his/her CPA certificate was issued four (4) years prior to 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.

**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. Initially, firms were selected for their first review to be conducted in 1988, 1989, or 1990 and then once every three (3) years thereafter. 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.

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

**Reciprocity**—Reciprocal certificates are not required. CPAs from another state who wish to practice in South Dakota must apply for a permit to practice based on having a CPA certificate in good standing in another state. An applicant must fulfill the requirements for a permit to practice, namely, the two (2)-year experience and ethics examination requirements.

**Foreign Accountants**—The state makes no provision.



<b>Fees—Examination/Certificate</b> .....	<b>\$175.00</b>
Reexamination	
Per Part* .....	25.00
All Parts .....	125.00
Individual Permit (initial and annual renewal) .....	65.00
Firm Permit (initial and annual renewal)** .....	Varies
(Per South Dakota permit holder, plus \$30.00 per South Dakota office location, or \$120.00 if no South Dakota office location. When there is more than one permit holder, each must pay \$15.00 per permit.)	

*\*Accounting practice is considered as two (2) parts.*

*\*\*\$10.00 for any firm with only one (1) person who holds a South Dakota individual permit to practice; \$15.00 per permit holder for any firm with two (2) or more persons who hold South Dakota individual permits to practice, plus either \$30.00 for each firm office physically located in this State or \$120.00 if the firm does not have a firm office physically located in this State.*

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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 baccalaureate with a major in accounting, or twenty-four (24) semester hours. In 1993, the board will require, 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 of public accounting experience, 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) parts of the Uniform CPA Examination, or Accounting practice, may receive credit for such parts during the following three (3) years or six (6) examination administration dates (fifty percent [50%] rule).

**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**—The board has not implemented a quality review program.

**Temporary Practice**—There is no provision for temporary practice in this jurisdiction. Applications are handled similar to the reciprocity provision mentioned 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.

<b>Fees</b> —Examination . . . . .	\$150.00
Reexamination (all parts) . . . . .	100.00
Reciprocal Permit and Processing (per year) . . . . .	35.00
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 (a) is a citizen of the United States or, if not a citizen, has lived in Texas for the ninety (90) days immediately preceding the date of initial application to take the written examination, or who has maintained permanent legal residence in Texas for the six (6) months immediately preceding the date of application; (b) has attained the age of eighteen (18) years; (c) is of good moral character; (d) meets the specified requirements of education and experience; and (e) passes the Uniform CPA Examination.

**Education and Experience Requirements**—(a) The experience requirements shall be for the number of years as provided in (b) or (c) below and shall be accounting experience 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. All such experience must be in work of nonroutine accounting nature which continually requires independent thought and judgment on important accounting matters.

(b) The education requirement shall be 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; and the experience requirement shall be two (2) years of experience as described in paragraph (a); or

(c) The education requirement shall be a baccalaureate with at least twenty (20) semester hours of core accounting subjects; and the experience requirements shall be four (4) years of experience as described in paragraph (a).

Course work will be accepted in semester hours or quarter-hour equivalents.

A candidate who has met the educational requirements shall be eligible to take the examination for all parts without waiting until he/she meets the experience requirement.

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

The applicable education and experience requirements shall be those in effect on the date the candidate made initial application for examination in this state.

**Conditioning**—(a) Any candidate who establishes conditioning credit by passing two (2) or more parts\* of the Uniform CPA Examination after September 1, 1989, shall have six (6) consecutive examinations to complete the remaining parts of the examination.

(b) Any candidate who established conditioning credit by passing two (2) or more parts\* of the Uniform CPA Examination after September 1, 1979, but before August 31, 1989, shall have ten (10) consecutive examinations to complete the remaining parts of the examination.

(c) Any candidate who established conditioning credit by passing two (2) or more parts\* of the Uniform CPA Examination before August 31, 1979, shall have until August 31, 1997, to complete the remaining parts of the examination.

\*Accounting practice is considered as two (2) parts.

**Continuing Professional Education (CPE)**—Beginning in 1983 and thereafter, all licensees have been required to report continuing education hours accrued during the applicable reporting period, even when the number of hours is zero (0), as a condition of license renewal. For renewal of a 1985 license, and those thereafter, mandatory attendance and reporting is required for license renewal of a licensee in public practice in accordance with the following schedule:

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

**1988 or Later License**—a minimum of forty (40) CE credit hours during the current reporting period, or a minimum of one hundred twenty (120) CE credit hours during the three (3) most current reporting periods, with at least twenty (20) CE credit hours during the current reporting period. *Exception:* An initial licensee is required to accrue four (4) CE credit hours per month for the full months remaining in the reporting period for a 1990 or later license; an initial licensee shall accrue a minimum of twenty (20) CE credit hours.

**Quality Review**—The Seventy-First Texas Legislature in 1989 gave the board the authority to implement a quality review program. The program has not been fully defined and will not be underway until substantive rules outlining the program are adopted by the board; these rules are in the process of being drafted.

**Temporary Practice**—For a fee of \$100.00, a licensed accountant of another state may practice temporarily in Texas on professional business incident to his/her regular practice. The board will not issue a permit that is valid for more than one hundred eighty (180) days or issue more than one permit to a person during any three (3)-year period.

**Reciprocity**—A reciprocal CPA certificate may be issued to an applicant holding a certificate issued by another state if the general education requirement and experience requirement imposed upon applicants for an original CPA certificate from Texas are met, or if 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 requirements provided by board rule. The applicant must have passed the Uniform CPA Examination, and the grades on the examination must have been passing grades in Texas on the date the applicant passed the examination. The applicant must have met, during the three (3) license years preceding the date of application, the continuing education 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 qualification for the practice of public accountancy may register with this board and obtain a permit to practice in Texas. A CPA who is registered must describe himself/herself as a CPA of the state that issued his/her certificate, and the foreign accountant must use the title held in and identify the country granting such title.

<b>Fees</b> —Examination Fee*	\$100.00
Reexamination (all parts)	100.00
Reciprocity Certificate	100.00
Temporary Practice Permit	100.00
Annual License Permit	26.00**
Retired or Permanently Disabled License Fee	10.00
Certificate Fee	25.00

\*Accounting practice is considered as two (2) parts.

\*\*Plus \$110.00 temporarily for 1988-1989.

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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.

**Education and Experience Requirement**—*Before July 1, 1994:* (a) The educational requirement is a baccalaureate including subjects and hours, with a concentration in accounting, auditing, and business, approved by the board and established by rule; including an associated experience requirement to sit for the examination of one (1) year of accounting experience which includes applying accounting and auditing skills and principles generally taught as part of the professional education qualifying a person for licensure in Utah and accepted by the profession, under supervision of a licensed CPA; and an associated experience requirement for licensure of three (3) years of qualifying experience (public accounting experience); or

(b) The educational requirement of a total of one hundred fifty (150) collegiate-level semester hours (two hundred twenty-five [225] quarter hours) of education, with a concentration in accounting, auditing, and business, including a baccalaureate 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 qualifying experience (public accounting experience).

*After July 1, 1994:* The educational requirement is a total of one hundred fifty (150) collegiate-level semester hours (two hundred twenty-five [225] quarter hours) of education, with a concentration in accounting, auditing, and business, including a baccalaureate or its equivalent, including subjects and hours approved by the board and established by rule; and the associated experience requirement for licensure of one (1) year of accounting experience as defined in statute to include applying accounting and auditing skills and principles taught as a 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 parts of the Uniform CPA Examination, or the Accounting practice part, and receives a score of at least fifty percent (50%) on all parts not passed is granted credit for such parts 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**—Beginning July 1, 1994, a licensee shall 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 shall have an on-site quality review not less than every three (3) years. Licensees and firms that perform compilation or review services, but no audits, shall have an off-site review not less than 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 (Endorsement)**—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:

(a) Meets all current requirements in this state for issuance of a license at the time the application for license is made;

(b) Meets the requirements for licensure applicable in this state at the time of the issuance of the applicant's license or certificate by the state from which the original licensure by examination was issued; or

(c) Has five (5) years of qualifying experience after passing the CPA exam and 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 home practice. Foreign accountants may qualify for reciprocal CPA certificates if their educational and examination requirements are or were, at the time that their certificates, licenses, or degrees were issued, equal to the requirements for an original Utah CPA certificate.

Applicants for reciprocal CPA certificates must meet all other requirements contained in the above section on reciprocity.

<b>Fees</b> —Application . . . . .	\$ 70.00
Examination/Reexamination (all parts)* . . . . .	165.00
Business Law . . . . .	25.00
Accounting Theory . . . . .	25.00
Accounting Practice . . . . .	40.00
Auditing . . . . .	25.00
Reexamination Administration . . . . .	25.00
Reciprocity (endorsement) . . . . .	70.00
Biennial Renewal . . . . .	40.00

*\*Accounting practice is considered as two (2) parts and an examination in professional ethics is required.*

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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 rule of the board 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 parts of the Uniform CPA Examination, or Accounting practice, and receives a grade of at least fifty percent (50%) in all required parts, is granted credit for such parts 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 parts of the examination in another state in the same manner as provided in the preceding paragraph.

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

**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 two (2) years immediately preceding license renewal.

**Temporary Practice**—An out-of-state accountant may temporarily and 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.

**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 eighty (80) hours of CPE.

**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.

<b>Fees</b> —Initial Examination Application . . . . .	\$200.00
Examination	
One Part . . . . .	30.00
Two Parts* . . . . .	60.00
Three Parts* . . . . .	90.00
All Parts . . . . .	150.00
Reciprocal Certificate . . . . .	40.00
Temporary Permit . . . . .	10.00
Biennial Permit . . . . .	10.00

\*Accounting practice is considered as (2) two parts.

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## VIRGINIA

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**General Qualifications**—A CPA certificate shall be issued to any person who meets the Commonwealth'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**—The educational requirement for the CPA certificate can be met by one of the following:

- (a) A baccalaureate or higher degree with either a major in accounting or a concentration in accounting from an accredited institution.
- (b) One hundred twenty (120) semester hours of earned credit from an accredited institution which must include sixty (60) hours of specific business-related courses or their equivalent.

(c) Until July 31, 1988, the educational requirement will be satisfied with a baccalaureate or higher degree from an accredited institution which includes twenty-seven (27) semester hours in accounting subjects, which must include courses in accounting, auditing, and cost accounting and shall not include more than six (6) semester hours in commercial law.

**Experience Requirement**—The experience requirement can be met by two (2) years of experience in accounting, with the attest function or the review function constituting not less than eight hundred (800) hours of that experience; three (3) years of experience in accounting in its broadest sense; or four (4) years of diversified teaching experience in accounting subjects at an institution recognized by the board, combined with not less than five (5) months' experience with a public accounting firm with at least six hundred (600) hours of work in auditing and preparation of financial statements. An applicant having an undergraduate degree in accounting will be credited with one (1) year of experience for completion of a master's degree at an accredited institution, which must include fifteen (15) semester hours in graduate-level accounting subjects.

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

**Continuing Professional Education (CPE)**—The jurisdiction does not now make specific provision.

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

**Temporary Practice**—The jurisdiction presently makes no provision.

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

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

<b>Fees</b> —Examination . . . . .	\$100.00
Reexamination (all parts or partial retakes) . . . . .	100.00
Out-of-State Proctoring . . . . .	75.00
CPA Original License . . . . .	75.00
Reciprocal Certificate (endorsement) . . . . .	90.00
CPA License Renewal (biennial) . . . . .	50.00
CPA Original Certificate . . . . .	25.00
CPA Certificate of Maintenance (biennial) . . . . .	20.00
CPA Professional Corporation License . . . . .	50.00
CPA Professional Corporation License (renewal biennial) . . . . .	50.00

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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 practice preceding the date of application.

Candidates who hold a degree from a recognized college or university are required to have three (3) years of experience, immediately preceding application, in public accounting or in governmental accounting as an auditor or internal revenue agent. Candidates who hold a degree from a recognized college or university and who have completed thirty (30) or more semester hours of study in accounting, business law, economics, and finance (of which a minimum of twenty [20] semester hours were in accounting) must have two (2) years of experience, immediately preceding application, in public accounting or governmental accounting as an auditor or internal revenue agent.

**Conditioning**—A candidate who passes any two (2) or more parts of the Uniform CPA Examination may be granted credit for those parts on subsequent examinations. Each candidate must pass a local CPA examination in addition to the Uniform CPA Examination.

**Continuing Professional Education (CPE)**—The jurisdiction does not now make specific provision.

**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.

<b>Fees</b> —Examination . . . . .	\$100.00
Reexamination (all parts) . . . . .	50.00
Proctoring . . . . .	25.00
Reciprocity Certificate . . . . .	25.00
Annual Permit . . . . .	15.00

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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; and passes the Uniform CPA Examination and a separate examination in professional ethics.

**Educational Requirement**—A baccalaureate with a concentration in accounting from a college or university recognized by the board. The board accepts equivalent education that meets board guidelines.



**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) in public practice including five hundred (500) hours attest experience. Experience is not required for the CPA certificate.

**Conditioning**—A candidate who passes at least two (2) parts (Accounting practice counting as two [2] parts) of the Uniform CPA Examination at one (1) sitting and maintains a fifty percent (50%) minimum score on the remaining parts of the exam, or passes three (3) parts at that one (1) sitting (regardless of any other exam score) may extend credit in passed areas to the next six (6) consecutive administrations of the exam.

**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 eighty (80) required 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. The board will accept up to sixteen (16) hours in nontechnical CPE.

**Quality Review**—The board conducts quality assurance reviews (QAR) and exempts firms from reviews based on statute. QAR requirements include: firms submit one (1) each of audit, review, and compilation reports (selected by the firm). An unmodified peer 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 requires an out-of-state accountant (who undertakes an engagement in Washington) to inform the board in writing, giving the name of the client and assurance that he/she is temporarily practicing on business incident to his/her regular practice.

**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.

**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.

<b>Fees</b> —Examination . . . . .	\$125.00
Reexamination	
One Part . . . . .	75.00
Two Parts* . . . . .	75.00
Three Parts* . . . . .	100.00
Four Parts* (all parts) . . . . .	125.00
Reciprocity Certificate . . . . .	40.00
Temporary Permit . . . . .	10.00
Transfer of Credits . . . . .	40.00
Biennial Public Accounting License . . . . .	80.00
Firm License for Sole Proprietor	
With Employees . . . . .	50.00
Without Employees . . . . .	0.00
Partnership/Corporation . . . . .	100.00
Biennial Renewal of CPA Certificate . . . . .	10.00

\*Accounting practice is considered as two (2) parts.

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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.

**Educational Requirement**—The educational requirement for the Uniform CPA Examination is graduation from an approved college or university, with a major in accounting, or what the board determines to be the equivalent of a major in accounting.

*Note:* Applicants for certification enrolled in the final semester or other academic period necessary for the obtainment of the aforesaid degree may take the examination during such final semester or other academic period if such applicant satisfies the other requirements. However, the results of such examination shall be held by the board pending the obtainment of such degree, and no credit for such examination will be given unless such degree is obtained upon completion of such final semester or other academic period.

**Experience Requirement**—Effective July 1, 1991, candidates applying for licensure shall have two (2) years of public accounting experience, satisfactory to the board, or experience of such length and character which, in the opinion of the board, is considered the equivalent of such public accounting experience. Persons holding certificates prior to July 1, 1991, and registrants are exempt from this requirement.

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

**Continuing Professional Education (CPE)**—For licenses effective July 1, 1991, the total hour requirement of CPE shall be forty (40) hours within the calendar year 1990.

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

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

**Reciprocity**—A reciprocal CPA certificate may be granted to a CPA of another state who is 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 original West Virginia CPA certificate. Reciprocal certificates will be granted only to candidates who are licensed in jurisdictions which grant similar privileges to West Virginia CPAs.

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

<b>Fees</b> —Examination .....	\$125.00
Reexamination	
Per Part .....	25.00
All Parts .....	125.00
Initial Certificate .....	25.00
Reciprocal Certificate .....	90.00
Temporary Practice Permit .....	50.00
Annual Permit .....	60.00
Nonresident Permit/License .....	50.00

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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; and passes the Uniform CPA Examination and a special examination in professional ethics.

**Educational Requirement**—The educational requirement for the CPA certificate is a bachelor's degree or higher with a major in accounting, or a bachelor's degree or higher and the equivalent of a resident major in accounting as determined by the board. The degree must be granted by a college or university accredited by the North Central Association of Schools and Colleges or an equivalent association.

**Experience Requirement**—A CPA certificate will not be granted to any candidate until he/she has acquired at least one and one-half (1½) years of accounting experience equivalent to that of a senior in public practice. Inasmuch as it usually takes about one and one-half (1½) years of junior level experience to reach the senior level, it normally requires at least three (3) years of public accounting experience to qualify for the certificate.

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

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

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

Credit for part(s) of the 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 now make a specific provision.

**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, educational 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 are, in the opinion of the board, equivalent to those in Wisconsin.

<b>Fees</b> —Examination Application .....	\$115.00
Reexamination	
One Part .....	55.00
Two Parts* .....	70.00
Three Parts* .....	85.00
Entire Exam (all parts) .....	115.00
Reciprocal Certificate .....	50.00
Biennial Registration (individual) .....	43.00
Ethics Examination (retake) .....	0.00
Transfer of Credits (passed exam but not certified) .....	40.00
Biennial Registration (firm) .....	50.00

*\*Accounting practice is considered as two (2) parts.*

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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 conferred by a college or university recognized by the board with a minimum of twenty-four (24) semester hours in accounting.

**Experience Requirement**—A permit to engage in the practice of public accounting as a CPA may be granted to the holder of a CPA certificate who has two (2) years of public accounting experience within five (5) years immediately preceding application. No experience is necessary to obtain a certificate.

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

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

**Continuing Professional Education (CPE)**—All CPAs who hold active permits to practice are required to complete one hundred twenty (120) hours of acceptable continuing professional education during the three (3) full calendar years immediately preceding the renewal of a permit to practice. Holders of reciprocal certificates must comply with the above requirement upon renewal of each annual permit.

**Quality Review**—The board has filed rules which will implement quality review. It will be a requirement in 1991.

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

**Foreign Accountants**—Any person who holds a certificate, license, or degree from a foreign country will be required to successfully complete the Uniform CPA Examination and produce satisfactory evidence of academic equivalence through FACS or a comparable organization.

<b>Fees</b> —Examination .....	\$150.00
Reexamination	
Per Part* .....	35.00
All Parts .....	175.00
Original Certificate .....	25.00
Reciprocal Certificate .....	35.00
Annual Inactive Status .....	25.00
Annual Permit .....	50.00

*\*Accounting practice is considered as two (2) parts.*

# APPENDIX

## TABULATIONS OF PROVISIONS IN STATE ACCOUNTANCY LAWS

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

Jurisdiction	Date of First Law	Date of First Law Restricting Non-CPA Titles	Grandfathered or Dying Class of Accountants (Titles)	Continuing Class of Licensed Accountants in Addition to CPAs (Titles)
ALABAMA	1919	1973	PA	--
ALASKA	1937	1949	PA	--
ARIZONA	1919	1933	PA	--
ARKANSAS	1915	1975	PA	--
CALIFORNIA	1901	1945	PA	--
COLORADO	1907	1937	RA	--
CONNECTICUT	1907	1955	PA	--
DELAWARE	1913	1985	PA	--
DIST. OF COLUMBIA	1923	1978	PA	--
FLORIDA	1905	1927	PA	--
GEORGIA	1908	1943	PA	RPA
GUAM	1967	1967	PA	--
HAWAII	1923	1955	PA	--
IDAHO	1919	1976	PA	--
ILLINOIS	1903	1927	PA	--
INDIANA	1921	1969	PA	AP
IOWA	1915	1929	PA	AP
KANSAS	1915	1981	LMPA	--
KENTUCKY	1916	1946	PA*	--
LOUISIANA	1908	1924	PA	--
MAINE	1913	1967	PA	PA
MARYLAND	1900	1924	PA	--
MASSACHUSETTS	1909	1963	PA	--
MICHIGAN	1905	1925	--	--
MINNESOTA	1909	1979	LPA*	--
MISSISSIPPI	1920	1930	PA	--
MISSOURI	1909	1943	PA	--
MONTANA	1909	1969	--	LPA
NEBRASKA	1909	1957	PA	--
NEVADA	1913	1960	PA	--
NEW HAMPSHIRE	1921	1971	PA	AP
NEW JERSEY	1904	1977	PA*	RMA, PSA
NEW MEXICO	1921	1947	PA	RPA
NEW YORK	1896	1959	PA*	--
NORTH CAROLINA	1913	1925	--	--
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	PA
OKLAHOMA	1917	1968	PA	PA
OREGON	1913	1951	PA	PA
PENNSYLVANIA	1899	1976	PA	--
PUERTO RICO	1927	1945	PA	--
RHODE ISLAND	1906	1962	PA	--
SOUTH CAROLINA	1915	1969	PA	AP
SOUTH DAKOTA	1917	1961	PA	--
TENNESSEE	1913	1955	PA	--
TEXAS	1915	1945	PA*	--
UTAH	1907	1959	--	--
VERMONT	1912	1953	RPA	RPA
VIRGINIA	1910	1928	PA	--
VIRGIN ISLANDS	1942	1957	PA	--
WASHINGTON	1903	1949	--	--
WEST VIRGINIA	1911	1959	PA	--
WISCONSIN	1913	1935	PA	--
WYOMING	1911	--	--	--

PA – Public Accountant

RA – Registered Accountant

RPA – Registered Public Accountant

LPA – Licensed Public Accountant

AP – Accounting Practitioner

RMA – Registered Municipal Accountant

PSA – Public School Accountant

LMPA – Licensed Municipal Public Accountant

\* The initials "PA" are not permitted in Kentucky, Minnesota, New Jersey, New York, and Texas. "Public Accountants" must use 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 second review.
ALASKA	1977	June 30, 1992	4 years	Third review completed. Board extended to 6/30/92.
ARIZONA	1978	July 1, 2000	10 years	Second review completed. Board extended to 7/1/2000.
ARKANSAS	1977	N/A	N/A	Board extended after first review. No longer applicable.
CALIFORNIA	N/A	N/A	N/A	Not applicable.
COLORADO	1976	July 1, 2000	10 years	Third review completed. Board extended to 7/1/2000.
CONNECTICUT	1977	July 1, 1993	10 years	--
DELAWARE	1980	July 1, 1989	4 years	First review completed. Awaiting Sunset review.
DIST. OF COLUMBIA	N/A	N/A	N/A	Not applicable.
FLORIDA	1976	Oct. 1, 1995	10 years	Second review completed. Board extended to 10/1/95.
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, 1995	6 years	First review completed. Board extended to 12/31/95.
IDAHO	N/A	N/A	N/A	Not applicable.
ILLINOIS	1979	Dec. 31, 1993	10 years	First review completed. Board extended to 12/31/93.
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	The Board was continued after initial review. No longer applicable to this Board.
KENTUCKY	N/A	N/A	N/A	Not applicable.
LOUISIANA	1976	July 1, 1993	4 years	7/1/89 extended without review. Board extended to 7/1/93.
MAINE	1977	June 30, 2000	10 years	The last review was completed in 1988. Board extended to 1/1/2000.
MARYLAND	1978	July 1, 1994	10 years	First review completed. Board extended to 7/1/94.
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	1979	Dec. 31, 1991	10 years	First review completed. Board extended to 12/31/91.
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	1977	July 1, 1993	6 years	Second review completed. Board extended to 7/1/93.
NEW JERSEY	N/A	N/A	N/A	Not applicable.
NEW MEXICO	1978	July 1, 1993	6 years	Third review completed. Board extended to 7/1/93.
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	July 1, 1992	6 years	Second review completed. Board extended to 7/1/92.
OREGON	1977	July 1, 1998	8 years	Second review completed. Board extended indefinitely, pending review recommendation.
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, 1992	5 years	Second review completed. Board extended to 5/26/92.
SOUTH DAKOTA	1977	June 30, 1996	10 years	Initial review completed. Board extended to 6/30/96.
TENNESSEE	1977	June 30, 1994	6 years	Second review completed. Board extended to 6/30/94.
TEXAS	1977	Sept. 1, 1991	12 years	First review completed. Board extended to 9/1/91.
UTAH	1977	July 1, 1992	10 years	First review completed. Board extended to 7/1/92.
VERMONT	1978	July 1, 1994	6 years	First review completed. Board extended to 7/1/94.
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	0	6
ALASKA	5	0	2	7
ARIZONA	5	1	1	7
ARKANSAS	4	1	2	7
CALIFORNIA	6	2	4	12
COLORADO	5	0	2	7
CONNECTICUT	3	1	2	6
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	5	2	2	9
IDAHO	5	0	0	5
ILLINOIS (a)	5/4 (b)	0	0/1 (b)	5
INDIANA	4	1	1	6
IOWA	5	1	2	8
KANSAS	5	1 (c)	1	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 (d)	12
NEW MEXICO	6	0	1	7
NEW YORK	17	3	4	24
NORTH CAROLINA	5	0	2	7
NORTH DAKOTA	4	1	0	5
OHIO	4	2	1	7
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(e)	15
PUERTO RICO	5	0	0	5
RHODE ISLAND	3	1	1	5
SOUTH CAROLINA	5	2	2	9
SOUTH DAKOTA	3/0(f)	1/4(f)	2	6
TENNESSEE	6	3	2	11
TEXAS	12	0	3	15
UTAH	4	0	1	5
VERMONT	2	2	1	5
VIRGINIA	6	0	1	7
VIRGIN ISLANDS	3	0	0	3
WASHINGTON	4	0	1	5
WEST VIRGINIA	4	2	0	6
WISCONSIN	5	0	2	7
WYOMING	4	0	1	5
<b>U.S. TOTAL</b>	<b>278-274</b>	<b>45-48</b>	<b>77-78</b>	<b>400</b>

(a) *Illinois Public Accountant Registration Committee*—a total of seven (7) members including six (6) registered public accountants and one (1) public member.

(b) *Board of Examiners (CPA)*—a total of five (5) members including either five (5) CPAs or four (4) CPAs and one (1) attorney.

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

(d) *Includes one (1) State Executive Department Member who may be a CPA.*

(e) *Includes Commissioner, Bureau of Professional and Occupational Affairs; Director, Bureau of Consumer Protection, Office of Attorney General or his designee; and three (3) persons representing the public at large.*

(f) *A total of four (4) permit holders are eligible. Any combination of the two (2) categories is permissible (CPA or PA).*

## CPA CERTIFICATE AND PERMIT TO PRACTICE REQUIREMENTS

Note: 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*.

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (in years)/ Baccalaureate/ Graduate Study	Public Accounting Experience Required (in years)	Acceptable Nonpublic Accounting Experience (in years)
ALABAMA	19	Yes	Not required	Baccalaureate	2 (for permit)	0
ALASKA	19	No	Not required	2 4 4	2 3 2	Allowed (a)
ARIZONA	18	No	R	Baccalaureate Graduate	2 1	2 1
ARKANSAS	21 (b)	No	R/E/O	Baccalaureate Graduate (c)	2 1	2 1
CALIFORNIA	18 (d)	No	R/O (waiver of exam applicants only)	2 (e) Baccalaureate (f)	3 2	3 2-4 (g)
COLORADO	N/A	No	Not required	Baccalaureate Graduate	1 0	1 0
CONNECTICUT	18	No	R/O	Baccalaureate Graduate (h)	3 2 (h)	3 2
DELAWARE	18	No	Not required	2 Baccalaureate Graduate	4 2 1	4 2 1
DIST. OF COLUMBIA	18	No	R/E (6 mos.)	Baccalaureate (f)	2	2
FLORIDA	N/A	No	Not required	Baccalaureate (i)	0 (j)	0
GEORGIA	18	No	Not required	Baccalaureate (f)	2	5
GUAM	21	Yes	R (3 mos.)/ E/O	Baccalaureate Graduate	2 1	2 1
HAWAII	18	No	Not required	Graduate (k)	2 (or) 1500 hrs. chargeable audit perf.	Not acceptable
IDAHO	18	No	R mandated	Baccalaureate	1	2
ILLINOIS	18	No	Not required	4	1 (l)	1 (l)
INDIANA	18	No	R (60 days actual or 6 mos. legal residency)	Baccalaureate Graduate	3 3	3-6 3-6
IOWA	N/A	No	R/E/O	0 Baccalaureate Graduate	3 2 1	Not acceptable
KANSAS	N/A	No	R/E/O	Baccalaureate (m) Graduate (m)	2 6 mos.	Not acceptable
KENTUCKY	18	No	R/E/O (at examination admission)	Baccalaureate Graduate	2 1	2-4 (n) 1-4 (n)
LOUISIANA	18	No	R (o)	Baccalaureate Graduate	2 1	Allowed Allowed
MAINE	18	No	R/O	Baccalaureate Graduate	2 1	Not acceptable Not acceptable

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (in years)/ Baccalaureate/ Graduate Study	Public Accounting Experience Required (in years)	Acceptable Nonpublic Accounting Experience (in years)
MARYLAND	18	No	Not required	Baccalaureate	0	Not acceptable
MASSACHUSETTS	18	No	Not required	Baccalaureate	3	6-9 (gov. auditing only)
				Graduate	2	4-6
MICHIGAN	18	No	R/E/O (at examination application)	Baccalaureate	2	2
MINNESOTA	18	No	R/E/O	0 2	6 5	Not acceptable --
MISSISSIPPI	N/A	N/A	R	Baccalaureate Baccalaureate	2/3 1 or 2	0 2 or 3
MISSOURI	21	No	R/E/O	Baccalaureate	1 or 2 (p)	2 or 4 (q)
MONTANA	N/A	No	Not required	Baccalaureate	1 or 2	1 or 2
NEBRASKA	N/A	No	R/E/O	Baccalaureate	2	3-3.5
NEVADA	N/A	No	Not required	Baccalaureate	2	Allowed (r)
NEW HAMPSHIRE	21	No	R/E/O (at application filing)	4	2	2
NEW JERSEY	18	No	Not required	Baccalaureate	2	4
NEW MEXICO	18	No	R/O	Baccalaureate	3 (s)	Not acceptable
NEW YORK	21	No	Not required	0 Baccalaureate Graduate	15 2 1	Not acceptable 2 1
NORTH CAROLINA	18	Yes	R (4 mos. at filing application)	2 (f) Baccalaureate Graduate	4 2 1	5 (t) 5 4
NORTH DAKOTA	18	No	R	-- Baccalaureate (v)	4 (u) 0	4 (u) 0
OHIO	18	No	R (may be waived)/E/O	Baccalaureate (f) Graduate	2 1	4 2
OKLAHOMA	21	No	R	0 Baccalaureate	3 0	3 0
OREGON	N/A	No	Not required	0 Baccalaureate Graduate	2 2 1	2 2 1
PENNSYLVANIA	18	No	Not required	Baccalaureate Graduate	2 1	2 1
PUERTO RICO	21	Yes	R/E/O	0 Baccalaureate	6 0-14	12 8
RHODE ISLAND	N/A	No	R or E	Baccalaureate Graduate	2 1	Not acceptable Not acceptable
SOUTH CAROLINA	18	No	R	Baccalaureate	2	2
SOUTH DAKOTA	N/A	No	Not required	2	2	Not acceptable
TENNESSEE	N/A	No	R	Baccalaureate Graduate (i) (as of 1993)	2 1	3 2
TEXAS (†)	18	Yes (w)	Not required	(1) Baccalaureate (2) Baccalaureate (3) Graduate	4 2 2	4 2 2
UTAH	N/A	No	Not required	Baccalaureate Graduate (x)	2-3 1	Not acceptable 1
VERMONT	18	No	E or O	1 (y)	2	Acceptable

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (in years)/ Baccalaureate/ Graduate Study	Public Accounting Experience Required (in years)	Acceptable Nonpublic Accounting Experience (in years)
VIRGINIA	N/A	No	Not required	(z)	2	3
VIRGIN ISLANDS	21	Yes	R/E or O	0	6	Not acceptable
WASHINGTON	N/A	No	Not required	Baccalaureate (f)	1	2
WEST VIRGINIA	18	Yes	R or O	Baccalaureate	0	0
WISCONSIN	18	No	Not required	Baccalaureate	3	Acceptable
WYOMING	19	No	R/E or O	Baccalaureate	2	Not acceptable

- (a) 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.
- (b) No minimum age is mandated to sit for the Uniform CPA Examination. However, one must be over the age of 21 to be issued a permit to practice.
- (c) Experience regulation provides for a 1-year waiver if a person's education includes 42 semester hours of accounting and 36 semester hours of business-related subjects.
- (d) No minimum age to sit for the Uniform CPA Examination. However, one must be over 18 to be issued a certificate.
- (e) A 2-year course of study at an approved college or university and 4 years of accounting study are required.
- (f) A special examination may be taken in lieu of the education requirement.
- (g) Equivalent experience may be longer than 4 calendar years.
- (h) No advanced degree is needed. Waiver granted if applicant demonstrates completion of 42 semester hours of accounting and 36 semester hours of business-related courses.
- (i) A baccalaureate degree plus 45 quarter hours or 30 semester hours in excess thereof are mandated.
- (j) Experience is required for candidates with only baccalaureate degrees who have applied for the Uniform CPA Examination before the 150-hour education requirement went into effect on 8/2/83.
- (k) One may substitute 30 months of full-time professional experience in a public accounting practice and 18 semester hours of upper division or graduate level accounting and auditing subjects within the total educational program.
- (l) One year of public or nonpublic experience is required for the permit to practice.
- (m) Includes specified courses as defined by the Board.
- (n) Government experience if supervised by a CPA and includes application of the attest function.
- (o) One year residency is required. This is waived for a reciprocal certificate.
- (p) Only 1 year is required of an IRS agent with at least 4 years of acceptable experience as an employee of the Internal Revenue Service.
- (q) Government accounting, auditing, or budget experience as an employee of State of MO, political subdivision of the State, or U.S. government under the supervision of a licensed CPA.
- (r) Government accounting or auditing allowed if substantially equivalent to the required public accounting experience, and additional specific CPE is required.
- (s) One year of experience is sufficient for those with a baccalaureate degree and a major in accounting.
- (t) One may substitute up to 2 years of nonpublic experience for the public experience required.
- (u) Applicable to the case of one not holding a degree. Must be a graduate of an accredited college or have 4 years' public accounting or government accounting experience.
- (v) Appropriate for a graduate of an accredited college or university with an educational emphasis on accounting.
- (w) Living in Texas at least 90 days prior to the date of submission of the initial Uniform CPA Examination is acceptable.
- (x) Effective 7/1/94, one year of accounting experience is required for licensure in Utah.
- (y) One is required to have a high school diploma with 30 hours of accounting and related subjects (including 3 hours in auditing).
- (z) Baccalaureate or higher degree with either a major in accounting or a concentration in accounting from an accredited institution or 120 semester hours of earned credit from an accredited institution, which includes 60 semester hours of accounting and business related courses.
- †(1) 20 hours' core accounting.
- (2) 30 hours' accounting with 20 hours' core, 20 hours related business.
- (3) 30 hours' accounting with 20 hours' core, 20 hours related business.

## CPA EXAMINATION CONDITIONING REQUIREMENTS

Jurisdiction	Number of Parts That Must Be Passed Initially	Minimum Grades Required in Failed Subjects	Remaining Parts Must Be Passed by	Special Conditions	Credit Given For Parts Passed In Other States (a)
ALABAMA	2 (b)	Must skip one examination if under 50% average and no grade over 60%.	Next 4 exams	Condition extended for 4 exams as each part is passed.	Yes
ALASKA	2 (b)		Next 10 exams	Must sit for all failed subjects at least once a year.	Yes
ARIZONA	2 (b)		Next 6 exams	If no part is passed after 2 tries, must show additional study.	Yes
ARKANSAS	2 (b)	50% (no minimum if 3 are passed)	Next 5 exams	No minimum grade required in failed subjects if 3 passed at one sitting.	Yes
CALIFORNIA	2 (b)		Next 6 exams		Yes
COLORADO	2 (b)	45%	Next 5 exams	Must sit for all failed subjects. Evidence of additional study required for each reexamination for candidates who have sat for 3 or more times without conditioning.	Yes
CONNECTICUT	2 (b)	50%	Next 6 exams	If no part is passed in 3 attempts, must show evidence of additional study.	Yes
DELAWARE	2 (b)	50% (no minimum if 3 are passed)	Next 5 exams	If all parts are not passed on next 5 exams after conditioned status is obtained, forfeits all credit and must reapply as a new candidate.	Yes
DIST. OF COLUMBIA	2 (b)	50% (no minimum if 3 are passed)	Next 5 exams	If all parts are not passed on next 5 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate.	Yes
FLORIDA	2 (b)	50% (no minimum if 3 are passed)	Next 5 exams	Must sit for all failed subjects.	Yes (c)
GEORGIA	2	Must skip the next scheduled exam or show evidence of additional study if a grade of less than 40% is received in any subject.	Next 5 exams	Must sit for all failed subjects. If a grade less than 40% is received in any subject, must show evidence of additional study.	Yes
GUAM	2	50%	Next 6 exams	Must sit for all failed subjects.	Yes
HAWAII	2 (b)	50% (no minimum if 3 are passed)	Next 6 exams	Must sit for all failed subjects.	Yes
IDAHO	2 (b)	50% average (no minimum if 3 are passed)	Next 6 exams	Must sit for all failed subjects.	Yes
ILLINOIS	2 (b)	50%	Next 6 exams	A conditioned candidate is permitted to write off his condition at any 3 of the 6 semiannual exams succeeding the exam at which he attained conditioned status. Conditioned candidates must sit for all failed subjects.	Yes

INDIANA	2	50%	Next 6 exams	A conditioned candidate may sit for reexamination at any of the 6 semiannual exams succeeding the exam at which he qualified as a conditioned candidate and must sit for all parts failed.	Yes
IOWA	2 (b)	50% (no minimum if 3 are passed)	Next 5 exams	On reexamination, must get 50% in failed subject in order to get credit for subjects passed. Conditioned candidates must sit for all failed subjects.	Yes
KANSAS	2	50%	Next 6 exams	May sit as often as desired if having to take all subjects over, as long as residency requirement met. If credit received for 2 subjects on reexamination, may sit for any 4 of next 6 exams offered, but must receive 50% in subject not passed. Residency is not required for partial reexamination.	Yes, if passed under same circumstances as Kansas candidates
KENTUCKY	2 (b)	50% (no minimum if 3 are passed)	Next 6 exams	Must sit for all remaining subjects.	Yes
LOUISIANA	2 (b)	50%	Next 4 exams	Must sit for all parts for which conditional credit has not been granted.	Yes, upon Board satisfaction
MAINE	2 (b)		Next 6 exams	If all parts are not passed on next 5 exams after conditioned status is obtained, candidate forfeits all credit and must reapply as a new candidate.	Yes, if within 6 exams
MARYLAND	2 (b)	50% average (no minimum if 3 are passed)	Next 5 exams		Yes
MASSACHUSETTS	2 (b)	50% minimum	Next 6 exams	Must sit for all remaining subjects each time appearing for reexamination and verify attained conditional credit as per the Massachusetts rules and regulations.	Yes, if under same conditions
MICHIGAN	2 (b)	50%	Next 6 exams	Must sit for all parts for which conditional credit has not been granted.	Yes
MINNESOTA	2	50%	Next 5 exams	If all parts are failed and a grade of less than 50% is received, must skip one exam and show evidence of further study. If 3 parts are passed, grade in failed part is immaterial.	Yes, if credit given under same conditions as Minnesota
MISSISSIPPI	2 (b)	45%	Next 4 years	Must sit for all remaining subjects each time he appears for reexamination.	Yes, if credit was given under same policy as Mississippi
MISSOURI	2 (b)	50%	Next 6 exams	Must sit for all parts for which conditional credit has not been granted.	Yes, if credit was given under same policy as Missouri



Jurisdiction	Number of Parts That Must be Passed Initially	Minimum Grades Required In Failed Subjects	Remaining Parts Must Be Passed by	Special Conditions	Credit Given For Parts Passed In Other States (a)
MONTANA	2 (b)	50% (no minimum if 3 are passed)	Next 5 exams	Must sit for all parts for which conditional credit has not been granted.	Yes
NEBRASKA	2 (b)	50%	Next 5 exams	Must sit for all failed subjects.	Yes
NEVADA	2 (b)	35% (no minimum if 3 are passed)	Next 6 exams	Must sit for all parts for which conditional credit has not been granted.	Yes
NEW HAMPSHIRE	2 (b)	50% (no minimum if 3 are passed)	Next 5 years		Yes
NEW JERSEY	2 (b)	50% (no minimum if 3 are passed)	Next 6 exams	Must sit for all parts for which conditional credit has not been granted.	Yes
NEW MEXICO	2	50%	Next 3 years	Must sit for all parts for which conditional credit has not been granted. Practice is equal to 1 part.	Yes
NEW YORK	2 (b)		Next 6 exams		Yes
NORTH CAROLINA	2 (b)		Next 5 exams		Yes
NORTH DAKOTA	2 (b)		Next 5 exams	Must sit for all parts for which conditional credit has not been granted. Practice is equal to 1 part.	Yes
OHIO	1	40%	Next 16 exams	Must take all parts previously failed. If all 4 are failed, must show evidence of further study.	Yes (d)
OKLAHOMA	2 (b)	50% to retake at succeeding exam	Next 6 exams	Must sit for all failed subjects once out of 3 consecutive exams in order to retain credit.	Yes
OREGON	2 (b)	50% (no minimum if 3 are passed)	Next 6 exams	Must sit for all parts for which conditional credit has not been granted.	Yes
PENNSYLVANIA	1	20%	No time limit	Must sit for all failed subjects.	Yes
PUERTO RICO	2 (b)		No time limit	Must sit for all failed subjects. Credit is given for future sittings on accounting practice.	Yes
RHODE ISLAND	2 (b)		No time limit	Must sit for all failed subjects.	Yes
SOUTH CAROLINA	2 (b)	40% average (no minimum if 3 are passed)	Next 3 exams	If 3 exams are passed, 2 additional exams are allowed for 4th subject. If no parts are passed after 2 exams and average is under 40%, must wait 3 years.	Yes
SOUTH DAKOTA	2 (b)	50%	Next 7 exams		Yes
TENNESSEE	2 (b)	50% (no minimum if 3 are passed)	Next 6 exams	Must sit for all failed subjects each time. If less than 50% average and all subjects failed, must sit out next scheduled exam.	Yes (e)

TEXAS (f)	2 (b)*	**	Yes (d)
UTAH	2 (b)	Next 6 exams	Yes
VERMONT	2 (b)	Next 6 exams	Yes
VIRGINIA	2 (b)	50% unless 3 parts are passed at one sitting	Yes, if the candidate meets the equivalent qualifications
VIRGIN ISLANDS	2	No time limit	Yes
WASHINGTON	2 (b)	50% unless 3 parts are passed at one sitting	Yes
WEST VIRGINIA	1	Next 6 exams	Yes
WISCONSIN	2	50% (no minimum if 3 are passed initially)	Yes
WYOMING	2 (b)	Next 6 exams	Yes

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

(b) 2 parts or accounting practice alone.

(c) Must meet Florida's current educational requirements.

(d) Only if the credit is current, active, and valid in the other state.

(e) Pending passage.

(f) Texas:

\* Conditioned after 9/1/89 leads up to the next 6 exams.

\*\* Conditioned after 9/1/79 but prior to 8/31/89 leads up to the next 10 exams. 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>
GEORGIA	Registered Public Accountant	18	High school graduate or equivalent	2 years of public accounting experience with a CPA or RPA; or 5 years in accounting in industry, government, or college teaching	Auditing and accounting practice sections of the CPA examination
INDIANA	Accounting Practitioner	18	High school or business college graduate	3 years of public accounting experience; or 3 to 6 years acceptable experience in college teaching, government, or industry. A master's degree in accounting or business administration may be substituted for 1 year of experience	Accounting practice parts of the Uniform CPA Examination
IOWA	Accounting Practitioner	--	Baccalaureate degree with major in accounting or meets experience requirement	2 years of public accounting experience or equivalent	Theory and accounting practice parts of the Uniform CPA Examination
KANSAS	Licensed Municipal Public Accountant*	--	--	--	--
MAINE	Public Accountant	18	Baccalaureate degree	2 years of public accounting experience or equivalent. A master's degree may be substituted for 1 year of experience	Accounting practice part of Uniform CPA Examination and the theory, law, and auditing parts of the NSPA Examination
MONTANA	Licensed Public Accountant	--	Baccalaureate degree in accounting or degree other than accounting with supplemental courses to achieve equivalency	1 year of experience with 500 hours of attest-oriented experience or 2 years of acceptable private, government, or public experience.	Accounting practice part of Uniform CPA Examination and theory or auditing part of Uniform CPA Examination, or hold a valid U.S. Treasury card
NEW HAMPSHIRE	Accounting Practitioner	18	2 years of college or equivalent	None	Accounting practice and auditing parts of the Uniform CPA Examination
NEW JERSEY	Registered Municipal Accountant	18	Baccalaureate degree	CPA license required	Examination in municipal audits
	Public School Accountant	18	Not Applicable	None	Either a CPA license, RMA license, or a PA license
NEW MEXICO	Registered Public Accountant	18	High school graduate or equivalent	3 years of public accounting experience. A baccalaureate degree in accounting may be substituted for 2 years of experience	Shall adhere to the standards established by the NSPA
OHIO	Public Accountant	18	Baccalaureate degree with concentration in accounting or passing equivalency examination	2 years of public accounting experience or the equivalent. A master's degree in accounting or business administration may be substituted for 1 year of experience	Accounting practice and auditing parts of the Uniform CPA Examination or practice, taxation, and auditing sections of the NSPA examination

<b>Jurisdiction</b>	<b>Title</b>	<b>Age</b>	<b>Education</b>	<b>Experience</b>	<b>Examination</b>
OKLAHOMA	Public Accountant	21	High school graduate or equivalent	3 years of public accounting experience or the equivalent; or a 4-year college degree with 30 semester hours of accounting courses, including auditing and 18 semester hours of related subjects	Accounting practice and auditing parts of Uniform CPA Examination
OREGON	Public Accountant	--	Baccalaureate degree with at least 20 semester hours in accounting and at least 10 semester hours in commercial law, economics, and finance, or high school graduate with at least 2 years of public accounting experience	1 year public accounting including auditing, or the equivalent with baccalaureate degree. 2 years of public accounting experience with a high school degree	Accounting practice and auditing parts of the Uniform CPA Examination; ethics exam
SOUTH CAROLINA	Accounting Practitioner	18	Baccalaureate degree with a major in accounting, or no requirement for candidates who choose to take the examination	None	2 parts (namely accounting theory and practice) of the Uniform CPA Examination, or meet the education requirement
TENNESSEE	Public Accountant	--	First-time examination no longer being given	2 years of experience satisfactory to the Board	NSPA examination
VERMONT	Registered Public Accountant	--	60 or more semester hours of college credits including a minimum of 30 semester hours in accounting, auditing, and related subjects	2 years of public accounting experience or the equivalent	Auditing part of the Uniform CPA Examination plus the NSPA examination

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

## **STATES NOT REQUIRING EXPERIENCE FOR THE CPA CERTIFICATE**

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

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

*(b) Experience is not required of candidates with a baccalaureate degree with a concentration in accounting and an additional 30 semester hours study with a concentration in accounting.*

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

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

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

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

- |                       |                            |
|-----------------------|----------------------------|
| 1. ALABAMA (a) (1)    | 19. NEBRASKA (a)           |
| 2. ALASKA (1)         | 20. NEVADA (a)             |
| 3. ARIZONA (a) (1)    | 21. NEW MEXICO (1)         |
| 4. CALIFORNIA (a) (2) | 22. NORTH CAROLINA (a) (3) |
| 5. COLORADO (a) (1)   | 23. NORTH DAKOTA (1)       |
| 6. CONNECTICUT (1)    | 24. OHIO (4)               |
| 7. DELAWARE (1)       | 25. OREGON (a) (5)         |
| 8. FLORIDA (a)        | 26. RHODE ISLAND (1)       |
| 9. HAWAII (1)         | 27. SOUTH CAROLINA (a) (1) |
| 10. IDAHO (1)         | 28. SOUTH DAKOTA (b) (1)   |
| 11. INDIANA (1)       | 29. TENNESSEE (1)          |
| 12. IOWA (1)          | 30. TEXAS (a)              |
| 13. KANSAS (a)        | 31. UTAH (4)               |
| 14. KENTUCKY (a)      | 32. VERMONT                |
| 15. MARYLAND (1)      | 33. VIRGINIA (1)           |
| 16. MINNESOTA         | 34. WASHINGTON (a) (4)     |
| 17. MISSOURI (a) (1)  | 35. WISCONSIN              |
| 18. MONTANA (a) (1)   | 36. WYOMING (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) Course is on North Carolina Accountancy Law including Ethics Rules. 8-hour CPE credit given upon completion of course or open book examination.*

*(4) Jurisdictions requiring completion of the AICPA CPE course or an ethics course developed by the jurisdiction itself.*

*(5) Jurisdictions requiring completion of the AICPA CPE course or California Ethics Course.*

## STATE BOARD FEES

Jurisdiction	Initial Exam	Re-Exam (all parts)	Reciprocal Certificate	Temporary Practice Permit	License or Permit*
ALABAMA	\$175.00	\$150.00 (a)	\$ 50.00	\$ 35.00	\$ 35.00 A
ALASKA	100.00	70.00	--	--	180.00 B
ARIZONA	175.00	175.00	50.00	--	100.00 B
ARKANSAS	150.00	150.00	50.00	--	30.00 A
CALIFORNIA	185.00	185.00**	200.00	--	200.00 B
COLORADO	130.00	120.00	110.00	--	47.00 B
CONNECTICUT	220.00	220.00	150.00***	25.00	150.00 A (b)
DELAWARE	150.00	125.00	150.00	150.00	100.00 B
DIST. OF COLUMBIA	120.00	120.00	80.00 (c)	--	40.00 B
FLORIDA	175.00	150.00	150.00	200.00 (d)	100.00 B
GEORGIA	150.00	140.00	120.00	60.00	50.00 B
GUAM	35.00	80.00	25.00	--	25.00 A
HAWAII	100.00	100.00	120.00	150.00	120.00 B
IDAHO	100.00	100.00	50.00	--	75.00 A
ILLINOIS	180.00	145.00	170.00	--	75.00 B
INDIANA	135.00	135.00	75.00	30.00	50.00 B
IOWA	150.00	120.00	60.00	--	90.00 B
KANSAS	125.00	100.00	125.00	50.00	90.00 B
KENTUCKY	125.00	125.00	25.00	50.00	50.00 A
LOUISIANA	125.00	100.00	100.00 (e)	100.00	50.00 A
MAINE	120.00	120.00	--	--	35.00 A
MARYLAND	80.00	80.00	50.00	--	80.00 B
MASSACHUSETTS	200.00	200.00	260.00	--	135.00 B
MICHIGAN	120.00	100.00	35.00	15.00	50.00 B
MINNESOTA	115.00	115.00	100.00	--	30.00 A
MISSISSIPPI	107.00	87.00	100.00	--	25.00 A
MISSOURI	150.00	150.00	150.00	--	114.00 A (f)
MONTANA	100.00	100.00	70.00	--	50.00 (g)
NEBRASKA	120.00	115.00	120.00	--	65.00 A
NEVADA	100.00	100.00	175.00	150.00 (h)	160.00 A
NEW HAMPSHIRE	200.00	170.00	200.00	--	50.00 B
NEW JERSEY	100.00	75.00	100.00	--	40.00 B
NEW MEXICO	125.00	125.00	50.00	--	40.00 A
NEW YORK	220.00	115.00	135.00	--	210.00 T
NORTH CAROLINA	150.00	150.00	75.00	50.00	40.00 A
NORTH DAKOTA	125.00	125.00	100.00	--	50.00 or 40.00 A
OHIO	140.00	120.00	100.00	--	90.00 T
OKLAHOMA	100.00	100.00	100.00	--	25.00 A
OREGON	150.00	150.00	100.00	--	80.00 B

Jurisdiction	Initial Exam	Re-Exam (all parts)	Reciprocal Certificate	Temporary Practice Permit	License or Permit*
PENNSYLVANIA	103.75	103.75	50.00	20.00	45.00 B
PUERTO RICO	50.00	25.00	50.00	--	50.00 T
RHODE ISLAND	170.00	170.00	100.00	50.00	50.00 A
SOUTH CAROLINA	140.00	140.00	50.00	--	80.00 A
SOUTH DAKOTA	175.00	125.00	--	--	65.00 A
TENNESSEE (i)	150.00	100.00	35.00	--	100.00 B
TEXAS	100.00	100.00	100.00	100.00	26.00 A
UTAH	165.00	165.00	70.00	--	40.00 B
VERMONT	200.00	150.00	40.00	10.00	10.00 B
VIRGINIA	100.00	100.00	90.00	--	75.00 (j), 50.00 (k)
VIRGIN ISLANDS	100.00	50.00	25.00	--	15.00 A
WASHINGTON	125.00	125.00	40.00	10.00	80.00 B
WEST VIRGINIA	125.00	125.00	90.00	50.00	60.00 A
WISCONSIN	115.00	115.00	50.00	--	43.00 B
WYOMING	150.00	175.00	35.00	--	50.00 A

\* Individual License or Permit:

- A—Annual
- B—Biennial
- T—Triennial

\*\* Scheduling fee \$60.00 plus \$25.00 per part. California candidates sitting out-of-state—scheduling fee \$120.00 plus \$25.00 per part.

\*\*\* This fee is an application fee. The certificate is issued upon payment of the \$25.00 initial licensing fee.

- (a) Includes \$25.00 registration fee; initial exam fee includes \$25.00 application fee.
- (b) Indicates renewal; \$25.00 initial license.
- (c) Application Endorsement—Permit to Practice.
- (d) \$200.00 for first permit in a calendar year and \$100.00 for each permit thereafter.
- (e) Reciprocal Certificate—\$50.00. License to Practice—\$50.00.
- (f) Permit fee covers a one-time 19-month licensing period necessary to convert to a new license year.
- (g) \$50.00 for permit; \$25.00 for Certificate Maintenance—two different fees.
- (h) Plus \$25.00 per person working in the State of Nevada.
- (i) Maximum Fees.
- (j) Original License.
- (k) Biennial Renewal.



## 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 an active permit to practice)
ARIZONA	●	●	●	All registrants in public practice must complete 80 hours; others must complete 60 hours per registration period
ARKANSAS	●	●	●	All holders of permits to practice
CALIFORNIA	●	●	●	Resident licensees in practice
COLORADO	●	●	●	All holders of an active permit to practice
CONNECTICUT	●	●	●	All licensees holding or applying for an annual license
DELAWARE	●	●	●	All holders of permits to practice
DIST. OF COLUMBIA	●	●	Not yet	All CPAs licensed to practice in D.C.
FLORIDA	●	●	●	All holders of active permits
GEORGIA	●	●	●	All holders of permits to practice
GUAM	--	--	--	--
HAWAII	●	●	●	All holders of permits to practice
IDAHO	--	●	●	All licensees engaged in public practice
ILLINOIS	●	●	--	All active licensees

Hours	Reciprocity	Comments
40 hours per year	Must meet requirement 1 year after 9/30 following date of certification in Alabama	
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 every 2 years	40 hours within 12 months prior to filing application and practicing	CPA firms may qualify all programs in advance.
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	
120 hours in 3 years preceding annual renewal, including at least 20 hours every year	Prior to application for reciprocity being approved, must have taken 10 hours per full quarter-year period remaining in the current registration year	Regulations include, in substance, the Development and Presentation Standards from the "Statement on Standards for Formal Group and Formal Self-Study Programs."
80 hours in 2-year period preceding biennial renewal, 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	
Not yet available	Not yet available	
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.
80 hours in biennium. May carry over excess up to 40 hours	Must meet requirement prior to renewal and thereafter	Program sponsor must issue written evidence of attendance to each attendee with continuing education hours and the Board's index number. All firms' and other organizations' programs (group and individual study) must be approved annually by the Board on a form prescribed by the Board.
80 hours every 2 years, including at least 30 hours each year	Must meet requirement prior to renewal and thereafter	
80 hours every 2 years		Programs must be given by sponsors approved by the Department of Professional Regulation.

<b>Jurisdiction</b>	<b>Law</b>	<b>Board Regulations</b>	<b>Reporting Form</b>	<b>Coverage</b>
INDIANA	●	●	●	All holders of permits to practice
IOWA	●	●	●	All holders of permits to practice
KANSAS	●	●	●	All holders of permits to practice
KENTUCKY	●	●	●	All holders of permits to practice
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
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

Hours	Reciprocity	Comments
80 hours every 2 years	10 hours per full calendar quarter from date of issuance of license to end of biennial period	Programs must be given by approved sponsors.
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 each year within the biennial renewal period. May carry over up to 20 hours to next year	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; all CPAs whether practicing or not, or whether resident or not, who hold permits to practice, are required to have CPE; Board does not grant approval or register CPE programs.
20 hours per year	20 hours during the 12-month period prior to permit renewal	Must complete a pro rata number of hours by the end of the fiscal year in which the certificate was awarded.
120 hours every 3 years	Must comply with CPE requirements on a pro rata basis for compliance period	Licensees 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 4 hours of Professional Ethics.
12 hours per year. May carry over up to 3 hours to next year	Must comply with CPE requirements before a permit will be issued	
80 hours in 2-year period preceding biennial registration	Must comply with CPE requirement when license next renewed	Generally, all programs will be approved by the Board; where possible through an annual written agreement with the sponsor.
80 hours in 2-year period preceding biennial reregistration	Must comply with CPE requirement on pro rata basis when license 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 unless meet CPE requirements when licensed; also must complete pro rata amount of CPE period's requirement	
120 hours in 3-year period preceding relicensing	Must comply with 120-hour CPE requirement during the 3-year period preceding relicensing	
120 hours every 3 years; at least 20 hours during each 12-month period ending on 6/30	40 hours per year for each full year remaining in the 3-year compliance period during which the license was first issued	
120 hours in the last 3 reporting years	For first renewal, requirement is 20 hours; for second renewal, the requirement is 40 hours	Reciprocity applicants and initial candidates are not required to comply for first time permits. Changing to a new reporting year ending 12/31.

<b>Jurisdiction</b>	<b>Law</b>	<b>Board Regulations</b>	<b>Reporting Form</b>	<b>Coverage</b>
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 licensees in public practice
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 holders of permits to practice
OREGON	●	●	●	All licensees engaged in the practice of public accounting in the state or serving Oregon clients from out of state
PENNSYLVANIA	●	●	●	All holders of licenses to practice
PUERTO RICO	--	--	--	--
RHODE ISLAND	●	--	●	All holders of permits to practice

Hours	Reciprocity	Comments
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	
15 days in preceding 3 calendar years. 40% must be in principles and practices of accounting and auditing	15 days in 3 calendar years preceding first renewal of annual permit	Includes nonresidents (120 hours by Board policy). CPE firms may apply to the Board for designation as an approved sponsor.
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)	
80 hours in 2-year period preceding license renewal. Excess hours may be carried forward to next succeeding biennial period only	Must comply with CPE requirement upon first renewal	
48 hours in 2-year period preceding license renewal	Most comply with CPE requirement upon first renewal	Must take courses only from approved sponsors.
120 hours in each 3-year period preceding reregistration	Must complete pro rata amount to next renewal date	Late filing penalty. Incorrect application penalty.
120 hours between 9/1/87 and 8/31/90; 24 hours minimum per year	Exempt if licensed in NY during 3-year period, otherwise same as NY licensee	Temporary law for 3-year study of CPE.
40 hours in each calendar year. Excess hours up to 20 may be carried forward 1 year	Must comply with CPE requirements upon first renewal	An inactive or retired CPA desiring reinstatement must complete 40 hours during 12 months prior to request for "active" status.
120 hours in the 3-year period preceding the registration. A minimum of 24 credit hours must be earned each year	Requirements comparable to a North Dakota licensee's	
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	Program sponsors may preregister all programs. Board may offer an examination in lieu of a program of CPE.
24 hours each fiscal year. No carry-over allowed.	Must have completed 24 hours in the 12 months prior to application	Course sponsors may enter into sponsor agreements with the Board.
80 hours in 2 years. May carry over 20 hours excess for 2 years, but must have at least 60 hours in 2 years. PAs are required to meet the CPE requirement	Must complete pro rata amount to first renewal date	No less than 24 hours of the required 80 hours shall be completed in each year.
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.
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120 hours (15 days) in 3-year period preceding annual registration	Must complete same amount as Rhode Island holders of permits to practice	

<b>Jurisdiction</b>	<b>Law</b>	<b>Board Regulations</b>	<b>Reporting Form</b>	<b>Coverage</b>
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	●	●	Not available yet	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	--	--	--	--
VIRGIN ISLANDS	--	--	--	--
WASHINGTON	●	●	●	All CPAs who use title occupationally or commercially
WEST VIRGINIA	●	●	●	All holders of permits/licenses to practice
WISCONSIN	--	--	--	--
WYOMING	●	●	●	All holders of live permits to practice

Hours	Reciprocity	Comments
60 hours in 2-year period preceding 1/1 of each even-numbered year. At least 12 hours must be in accounting and/or auditing subjects	Must complete pro rata amount to next reporting date	
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, 24 hours of accounting or auditing in the 3-year renewal cycle	
80 hours in 2 years		
20 hours for 1985 license year; 40 thereafter with a minimum of 20 hours during current reporting period	Must meet the same requirements as applicant who is initially licensed	Beginning in 1983, reporting of hours is mandatory even when the number of hours is 0. For 1985 renewals and thereafter, mandatory reporting is required for all licensees. Those in public practice must comply with attendance and reporting provisions.
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	
80 hours in 2-year period preceding biennial reregistration	80 hours in 2-year period immediately preceding application	
--	--	
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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 originating state's rules, if CPE is required. Otherwise will require compliance with WA rules upon application for renewal	
--	--	For licenses effective 7/1/91, the total hour requirement shall be 40 hours within calendar year 1990.
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120 hours in 3-year period preceding annual licensing	120 hours in 3 years preceding first renewal of annual permit	



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

## Reporting Requirements

## Qualifying Programs

Jurisdiction	Sponsoring organization	Location	Title and/or description of courses	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Written evidence of attendance at group programs on completion of individual study programs	Reporting Date Requirement	AICPA & state society programs	Other organizational programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review	Articles & books	Comments
ALABAMA	•	•	•	•	•	•	•	•			Annually on 10/1	•	•	•	•	•	•	(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; practice reviews—10 hours for each biennial registration period
ARKANSAS	•	•	•	•	•	•					Annually on 7/1	•	•	•	•	•	•	•				Lecturers and discussion leaders will not be allowed credit for repetition of same course material in year
CALIFORNIA										•	Biennially on birth date	•	•	•	•	•	•	(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 25%; instructor—50%; articles and books—50%
CONNECTICUT	•	•	•	•	•	•				•	Annually on 7/31	•	•	•	•	•	•	(2)			•	Maximum credit: instructor—20 hours per year; articles and books—generally 10 hours per year; non-credit college courses—10 hours per year
DELAWARE	•	•	•	•	•	•	•	•		•	Biennially on 6/30 of odd-numbered years	•	•	•	•	•	•	(2)				Maximum credit: instructor—50% of total requirement; self-study—30% of total requirement



**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 on completion of individual study programs	Reporting Date Requirement	ACPA & state society programs	Other organizations programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review	Articles & books	Comments
DIST. OF COLUMBIA											The biennial renewal period is every 2 years (even-numbered years) ending 10/31											
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
GEORGIA	●	●	●	●	●	●			●		Biennially on 12/31; complete report due only if audited	●	●	●	●	●	●	●			●	Maximum credit articles and books—25% of required hours
GUAM																						
HAWAII	●	●	●	●	●	●					Report biennially on 11/30 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 1/30	●	●	●	●	●	●	●	●	●	●	Maximum credit: 40 hours in 2 years for instructor
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. No credit for instructor or participant preparation. Only self-study courses which provide evidence of satisfactory completion qualify. No CPE credit given for participation in committee meetings of any kind

## 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 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."
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	At least 20% of minimum hours must be in accounting and auditing subjects.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	Qualifying subjects include but are not limited to those shown.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	
•	•	•	•	•	•	•	(4) (3)	•	•	•	•	•	•	•	•	•	•	•	•	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.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of a CPA to practice public accounting.

**Reporting Requirements**

**Qualifying Programs**

Jurisdiction	Sponsoring organization	Location	Title and/or description of course	Dates attended	Hours claimed	Principal instructor	Synopsis of self-study program	Type program	Was advance approval obtained?	Written evidence of attendance at group programs on completion of individual study programs	Reporting Date Requirement	ACPA & state society programs	Other organizations' programs	University & college courses	In-firm programs	Correspondence courses	Self-study	Instructor	Technical committees	Practice review	Articles & books	Comments
KENTUCKY	•	•	•	•	•	•	•	•	•	•	Annually on or before 7/1 at the time permit is renewed	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor—60% of total annual requirement. Only self-study courses which provide evidence of satisfactory completion qualify. Article and books—25%.
LOUISIANA	•	•	•	•	•	•	•	•	•	•	Report triennially on 12/31 (if fiscal year selected report is due triennially 12/31)	•	•	•	•	•	•	•	(2)	•	•	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	•	•	•	•	•	•	•	•	(1)	•	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	•	•	•	•	•	•	•	•	(2)	•	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	•	•	•	•	•	•	•	•	(1)	•	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	•	•	•	•	•	•	•	•	(2)	(8)	Maximum credit: instructor—50%; articles and books—generally 25%
MISSISSIPPI	•	•	•	•	•	•	•	•	•	•	6/30/83 and every third year thereafter	•	•	•	•	•	•	•	•	•	•	Maximum credit: instructor—50%; articles and books—25%

\*Personal development cannot exceed 20% of total CPE.

### 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 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. Also Professional Ethics for CPAs.
●	●	●	●	●	●	●	(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 the licensee can demonstrate they contribute to his professional competence.

**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 on completion of individual study programs	Reporting Date Requirement	ALCPA & 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	•	•	•	•	•	•			•		The licensee must retain all records for a period of 5 years to support the CPE claim. Changing to a reporting year ending 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 50 minutes of continuous instruction
NEVADA	•	•	•	•	•	•					Annually on 12/31	•	•	•	•	•	•	•	•				Maximum credit: instructor—up to two times classroom hours but not more than 16 hours of preparation time in any 1 year
NEW HAMPSHIRE											Biennially on 7/1	•	•	•	•	•	•	•	•			•	Maximum credit: instructor—up to two times the class contact hours but no more than 50% of the renewal period requirement; books and articles—25%
NEW JERSEY	•	•	•	•	•	•			•		Biennially on 6/30	•	•	•	•	•	•	•	•	•	•	•	One-half credit for instructors; one-half for self-study
NEW MEXICO	•	•	•	•	•	•					Annually on 12/31	•	•	•	•	•	•	•	•	(8)			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	•	•	•	•	•	•					By 8/31/90	•	•	•	•	•	•	•	•	(1)		•	Maximum credit: instruction and articles and books—50% of total
NORTH CAROLINA	•		•	•	•						Annually on 6/30	•	•	•	•	•	•	•	•	(2)		•	Maximum credit: instructor—50% of total; books and articles—generally 25%





**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 on completion of individual study programs	Reporting Date Requirement	AICPA & state society programs	Other organizational programs	University & college courses	In-lirm programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review	Articles & books	Comments	
NORTH DAKOTA	•	•	•	•	•	•			•		Annually by 12/31	•	•	•	•	•	•	(1)		•		Practice Review – as a “volunteer” in PRP.	
OHIO	•	•	•	•	•	•			•	•	Reporting period ends 10/31 (10)	•	•	•	•	•	•	(2)	(8)		•	Maximum credit: instructor, articles and books – determined by the board	
OKLAHOMA	•	•	•	•	•	•			•		Annually before 7/31	•	•	•	•	•	•					•	Maximum credit: instructor – 50% of total; self-study courses – 50%; articles and books – 25%
OREGON	•	•	•	•	•	•					6/30 on odd-numbered years	•	•	•	•	•	•				•	•	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																							
RHODE ISLAND	•	•	•	•	•	•					Annually on 1/1	•	•	•	•	•	•					•	Maximum credit: instructor, speaker, or discussion leader – 50% of total for renewal period
SOUTH CAROLINA	•	•	•	•	•	•					2/28 on even-numbered years	•	•	•	•	•	•				•	•	
SOUTH DAKOTA	•	•	•	•	•	•		•	•		Annually by 6/15. Renewals must be filed by 6/15 for fiscal year ending 6/30, \$100 penalty for late filing	•	•	•	•	•	•	(1)				•	Self-study includes studying tax laws, accounting periodicals, publications, and tape recordings if synopsis is prepared
TENNESSEE	•	•	•	•	•	•					Biennially	•	•	•	•	•	•		(2)			•	Maximum credit: instructor – 50%; articles and books – 50%
TEXAS	•	•	•	•	•	•					Annually by 12/31	•	•	•	•	•	•		(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 industry	Administrative practices	Behavioral science	Specialized financial areas of business industry & profession	Comments	
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any subject which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual.
•	•	•	•	•	•	•	(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 professional competence.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	Also other subjects if the license holder can demonstrate they contribute to the maintenance of his professional competence.
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Any formal program of learning which contributes directly to the professional competence of an individual after he has been licensed to practice public accounting.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	At least 20% of the hours must be in accounting and/or auditing subjects.
•	•	•	•	•	•	•	(4)	•	•	•	•	•	•	•	•	•	•	•	•	•	Also other subjects which contribute directly to the professional competence of the licensee 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.

**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 on completion of individual study programs	Reporting Date Requirement	AICPA & state society programs	Other organizations' programs	University & college courses	In-item programs	Correspondence courses	Self-study	Instructor	Technical committee	Practice review	Articles & books	Comments	
UTAH	●			●	●	●			●		Biennially by 8/31	●	●	●	●	●	●	●				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											6/1 of even-numbered years beginning in 1980	●	●	●	●	●	●	●					
VIRGINIA																							
VIRGIN ISLANDS																							
WASHINGTON	●	●	●	●	●	●			●		3/31 biennially for preceding two calendar years	●	●	●	●	●	●	●				●	Maximum credit as instructors is 48 hours in a two-year period
WEST VIRGINIA											Annually 1/31 beginning 1991	●	●										
WISCONSIN																							
WYOMING	●	●	●	●	●				●	●	Annually on 12/31	●	●	●	●	●	●	●	●	●	●	●	Maximum credit: formal self-study – 50% of total; instructor – 50%; articles and books – generally 25%; and informal self-study (if prior approval of the Board is obtained) – 10%



**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>Legislation Considered or in Progress to Prohibit</b>
ALABAMA	Yes	Yes	Yes
ALASKA	Yes	Yes	No
ARIZONA	Yes	Yes	No
ARKANSAS	Yes	Yes	Yes
CALIFORNIA*	Yes	Yes	--
COLORADO	Yes	Yes	No
CONNECTICUT	Yes	Yes	No
DELAWARE	Yes	Yes	No
DIST. OF COLUMBIA	Yes	Yes	No
FLORIDA**	Yes	Yes	--
GEORGIA	Yes	Yes	No
GUAM	Yes	Yes	No
HAWAII	Yes	Yes	No
IDAHO	Yes	Yes	Yes
ILLINOIS	Yes	Yes	No
INDIANA	Yes	Yes	No
IOWA**	Yes	Yes	--
KANSAS	Yes	Yes	No
KENTUCKY	Yes	Yes	No
LOUISIANA	Yes	Yes	No
MAINE	Yes	Yes	No
MARYLAND***	No	No	No
MASSACHUSETTS	Yes	Yes	Yes
MICHIGAN	Yes	Yes	No
MINNESOTA	Yes	Yes	No
MISSISSIPPI	Yes	Yes	No
MISSOURI	Yes	Yes	No
MONTANA	Yes	Yes	No
NEBRASKA	Yes	Yes	No
NEVADA**	Yes	Yes	--
NEW HAMPSHIRE	Yes	Yes	No
NEW JERSEY	Yes	Yes	Yes
NEW MEXICO	Yes	Yes	No
NEW YORK	Yes	Yes	Yes
NORTH CAROLINA	Yes	Yes	No
NORTH DAKOTA	Yes	Yes	No
OHIO	Yes	Yes	No
OKLAHOMA	No	No	No
OREGON*	Yes	Yes	--

Jurisdiction	Ban on Commissions		Ban on Contingent Fees		Legislation Considered or in Progress to Prohibit
	Y-50	N-4	Y-51	N-3	Y-8 N-38
PENNSYLVANIA	Yes		Yes		No
PUERTO RICO	Yes		Yes		No
RHODE ISLAND	Yes		Yes		No
SOUTH CAROLINA	Yes		Yes		No
SOUTH DAKOTA	No		No		No
TENNESSEE	Yes		Yes		Yes
TEXAS	No		Yes		Was not approved
UTAH*	Yes		Yes		No
VERMONT** <sup>1</sup>	Yes		Yes		--
VIRGINIA	Yes		Yes		No
VIRGIN ISLANDS	Yes		Yes		No
WASHINGTON	Yes		Yes		Yes
WEST VIRGINIA	Yes		Yes		No
WISCONSIN	Yes		Yes		--
WYOMING	Yes		Yes		No
<b>Totals</b>		<b>Y-50 N-4</b>		<b>Y-51 N-3</b>	<b>Y-8 N-38</b>

\* Ban on commissions is statutory; ban on contingent fees is by rule.

\*\* Prohibition is statutory. Total number of states that prohibit commissions and contingent fees by statute: six.

\*\*\* Although Maryland does not explicitly ban the acceptance of commissions and contingent fees in its statutes or rules, the Board believes that the acceptance of commissions or contingent fees impairs independence.

<sup>1</sup> In attest engagements.

# THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

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

12 Commerce Row  
529 South Perry Street  
Montgomery, Alabama 36104-3503  
Att: Boyd E. Nicholson, Jr., CPA  
*Executive Director*  
Telephone: (205) 834-7651

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

Department of Commerce  
Div. of Occupational Licensing  
P.O. Box D  
Juneau, Alaska 99811-0800  
Att: Edward R. Mercer  
*Licensing Examiner*  
Telephone: (907) 465-2580

## **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

## **Arkansas State Board of Accountancy**

1515 W. Seventh Street, Suite 320  
Little Rock, Arkansas 72201-3934  
Att: James E. Ward  
*Executive Director*  
Telephone: (501) 682-1520

## **California State Board of Accountancy**

2135 Butano Drive, Suite 112  
Sacramento, California 95825-0451  
Att: Della Bousquet  
*Executive Officer*  
Telephone: (916) 920-7121

## **Colorado State Board of Accountancy**

1525 Sherman Street, Room 617  
Denver, Colorado 80203-1719  
Att: Mary Lou Burgess  
*Administrator*  
Telephone: (303) 866-2869

## **Connecticut State Board of Accountancy**

30 Trinity Street  
Hartford, Connecticut 06106  
Att: David Guay  
*Executive Secretary*  
Telephone: (203) 566-7835

## **Delaware State Board of Accountancy**

Margaret O'Neill Building  
P.O. Box 1401  
Dover, Delaware 19903  
Att: Sheila H. Wolfe  
*Administrative Assistant*  
Telephone: (302) 736-4522

## **District of Columbia Board of Accountancy**

Dept. of Consumer and  
Regulatory Affairs  
614 H Street, NW, Room 923  
Washington, D.C. 20515-6019  
Att: Harriette E. Andrews  
*Board Representative*  
Telephone: (202) 727-7468

## **Florida Board of Accountancy**

4001 NW 43rd Street  
Suite 16  
Gainesville, Florida 32606-4598  
Att: Martha P. Willis  
*Executive Director*  
Telephone: (904) 336-2165

## **Georgia State Board of Accountancy**

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

## **Guam Territorial Board of Public Accountancy**

c/o Pickens Borja & Filush, P.C.  
590 S. Marine Drive, Suite 619  
Tamuning, Guam 96910  
Att: Judith K. Borja, CPA  
*Chairman*  
Telephone: (671) 646-6987

## **Hawaii Board of Public Accountancy**

Dept. of Commerce and  
Consumer Affairs  
P.O. Box 3469  
Honolulu, Hawaii 96801-3469  
Att: Michael Machado  
*Executive Secretary*  
Telephone: (808) 548-7471

## **Idaho State Board of Accountancy**

500 South Tenth Street, Suite 104  
Statehouse Mail  
Boise, Idaho 83720  
Att: Marilyn Biladeau  
*Executive Secretary*  
Telephone: (208) 334-2490

**Illinois Committee on Accountancy**

University of Illinois Urbana-Champaign  
10 Administration Building  
506 S. Wright Street  
Urbana, Illinois 61801-3260  
Telephone: (217) 333-1565

**Illinois Department of Professional Regulation**

(Licensing & Enforcement)  
Public Accountancy Section  
320 West Washington Street, 3rd Floor  
Springfield, Illinois 62786-0001  
Att: Judy Vargas  
*Manager*  
Telephone: (217) 785-0800

**Indiana State Board of Public Accountancy**

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

**Iowa Accountancy Examining Board**

1918 S.E. Hulsizer Avenue  
Ankeny, Iowa 50021  
Att: William M. Schroeder  
*Executive Secretary*  
Telephone: (515) 281-4126

**Kansas Board of Accountancy**

Landon State Office Building  
900 S.W. Jackson Street, Suite 556  
Topeka, Kansas 66612-1220  
Att: Glenda Sherman  
*Executive Secretary*  
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) 588-3037

**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

**Maine State Board of Accountancy**

Department of Professional and  
Financial Regulation  
Division of Licensing and Enforcement  
State House Station 35  
Augusta, Maine 04333  
Att: Dawn L. Teed  
*Board Clerk*  
Telephone: (207) 582-8723

**Maryland State Board of Public Accountancy**

501 St. Paul Place, 9th Floor  
Baltimore, Maryland 21202-2222  
Att: Harry Loleas  
*Assistant Executive Director*  
Telephone: (301) 333-6322

**Massachusetts Board of Public Accountancy**

Saltonstall Building, Room 1514  
100 Cambridge Street  
Boston, Massachusetts 02202-0001  
Att: Leo H. Bonarrigo, CPA  
*Executive Secretary*  
Telephone: (617) 727-1753

**Michigan Board of Accountancy**

Dept. of Licensing & Regulation  
Box 30018  
Lansing, Michigan 48909-7518  
Att: Suzanne U. Jolicoeur  
*Licensing Administrator*  
Telephone: (517) 373-0682

**Minnesota State Board of Accountancy**

133 East 7th Street, 3rd Floor  
St. Paul, Minnesota 55101  
Att: Pamela K. Smith  
*Executive Secretary*  
Telephone: (612) 296-7937

**Mississippi State Board of Public Accountancy**

961 Highway 80 E., Suite A  
Clinton, Mississippi 39056-5246  
Att: Roy L. Horton, CPA  
*Executive Director*  
Telephone: (601) 924-8457

**Missouri State Board of Accountancy**

P.O. Box 613  
Jefferson City, Missouri 65102-0613  
Att: Beverley Shackelford  
*Executive Director*  
Telephone: (314) 751-0012



# THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

## **Montana State Board of Public Accountants**

1424 9th Avenue  
Helena, Montana 59620-0407  
Att: Brenda St. Clair  
*Administrator*  
Telephone: (406) 444-3739

## **Nebraska State Board of Public Accountancy**

P.O. Box 94725  
Lincoln, Nebraska 68509-4725  
Att: Marshall R. Whitlock  
*Executive Director*  
Telephone: (402) 471-3595

## **Nevada State Board of Accountancy**

1 East Liberty Street, Suite 311  
Reno, Nevada 89501-2110  
Att: William S. Zideck  
*Executive Director*  
Telephone: (702) 786-0231

## **New Hampshire Board of Accountancy**

57 Regional Drive  
Concord, New Hampshire 03301  
Att: Louise O. MacMillan  
*Assistant to the Board*  
Telephone: (603) 271-3286

## **New Jersey State Board of Accountancy**

1100 Raymond Boulevard, Room 507-A  
Newark, New Jersey 07102-5205  
Att: John J. Meade  
*Executive Director*  
Telephone: (201) 648-3240

## **New Mexico State Board of Public Accountancy**

4125 Carlisle NE  
Albuquerque, New Mexico 87107  
Att: Trudy Beverley  
*Executive Director*  
Telephone: (505) 841-6524

## **New York State Board for Public Accountancy**

State Education Department  
Cultural Ed. Center, Room 9A47  
Albany, New York 12230-0001  
Att: Douglas R. Martin, CPA  
*Executive Secretary*  
Telephone: (518) 474-3836

## **North Carolina State Board of CPA Examiners**

1101 Oberlin Road, Suite 104  
P.O. Box 12827  
Raleigh, North Carolina 27605-2827  
Att: Charles I. Bunn, Jr., CPA  
*Executive Director*  
Telephone: (919) 733-4222

## **North Dakota State Board of Accountancy**

Box 8104  
University Station  
Grand Forks, North Dakota 58202  
Att: Jim Abbott  
*Executive Director*  
Telephone: (701) 777-3869

## **Accountancy Board of Ohio**

77 South High Street, 18th Floor  
Columbus, Ohio 43266-0301  
Att: Timothy D. Haas  
*Director*  
Telephone: (614) 466-4135

## **Oklahoma State Board of Public Accountancy**

4545 Lincoln Boulevard  
Suite 165  
Oklahoma City, Oklahoma 73105-3413  
Att: Diana Collinsworth  
*Executive Director*  
Telephone: (405) 521-2397

## **Oregon State Board of Accountancy**

Commerce Building, First Floor  
Salem, Oregon 97310-0001  
Att: Karen DeLorenzo  
*Administrator*  
Telephone: (503) 378-4181

## **Pennsylvania State Board of Accountancy**

613 Transportation & Safety Building  
P.O. Box 2649  
Harrisburg, Pennsylvania 17105-2649  
Att: J. Robert Kline  
*Administrative Assistant*  
Telephone: (717) 783-1404

## **Puerto Rico Board of Accountancy**

Box 3271  
San Juan, Puerto Rico 00904-3271  
Att: Luis A. Isaac  
*Director*  
Telephone: (809) 722-2122

**Rhode Island Board of Accountancy**

Dept. of Business Regulation  
233 Richmond Street, Suite 236  
Providence, Rhode Island 02903-4236  
Att: Norma A. MacLeod  
*Executive Secretary*  
Telephone: (401) 277-3185

**South Carolina Board of Accountancy**

Dutch Plaza, Suite 260  
800 Dutch Square Boulevard  
Columbia, South Carolina 29210  
Att: Fred E. Stuart, CPA  
*Director*  
Telephone: (803) 737-9266

**South Dakota Board of Accountancy**

301 East 14th Street, Suite 200  
Sioux Falls, South Dakota 57104  
Att: Lynn J. Bethke  
*Administrative Assistant*  
Telephone: (605) 339-6746

**Tennessee State Board of Accountancy**

500 James Robertson Parkway, 2nd Floor  
Nashville, Tennessee 37219  
Att: Don Hummel  
*Director of Administration*  
Telephone: (615) 741-2550

**Texas State Board of Public Accountancy**

1033 La Posada, Suite 340  
Austin, Texas 78752-3892  
Att: Bob E. Bradley  
*Executive Director*  
Telephone: (512) 451-0241

**Utah Board of Accountancy**

160 East 300 South  
P.O. Box 45802  
Salt Lake City, Utah 84145-0802  
Att: David Robinson  
*Director*  
Telephone: (801) 530-6628

**Vermont Board of Public Accountancy**

Pavilion Office Building  
Montpelier, Vermont 05602  
Att: Richard F. Lewonski, PA  
*Chairman*  
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**Virginia Board For Accountancy**

3600 West Broad Street  
Richmond, Virginia 23230-4915  
Att: Roberta Banning  
*Assistant Director*  
Telephone: (804) 367-8505

**Virgin Islands Board of Public Accountancy**

1B King Street  
Christiansted  
St. Croix, Virgin Islands 00820-4933  
Att: Alan Bronstein, CPA  
*Secretary*  
Telephone: (809) 773-0096

**Washington State Board of Accountancy**

210 East Union, Suite H  
P.O. Box 9131  
Olympia, Washington 98504-2321  
Att: Carey L. Rader, CPA  
*Chief Executive Officer*  
Telephone: (206) 753-2585

**West Virginia Board of Accountancy**

201 L&S Building  
812 Quarrier Street  
Charleston, West Virginia 25301-2617  
Att: Mrs. W.S. Walker, Jr.  
*Administrative Aide*  
Telephone: (304) 348-3557

**Wisconsin Accounting Examining Board**

1400 East Washington Avenue  
P.O. Box 8935  
Madison, Wisconsin 53708-8935  
Att: Freddie A. Marsh-Lott  
*Bureau Director*  
Telephone: (608) 266-3020

**Wyoming Board of Certified Public Accountants**

Barrett Building, 3rd Floor  
Cheyenne, Wyoming 82002-0001  
Att: Peggy Morgando  
*Executive Director*  
Telephone: (307) 777-7551

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