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1951

## Practice by foreign accountants in the United States

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# American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

270 MADISON AVENUE, NEW YORK 16, N. Y.

*Practice by foreign accountants in the United States*

November 19, 1951

To: Secretaries of State  
Boards of Accountancy

Gentlemen:

The enclosed summary of state law provisions applicable to practice by foreign accountants has been compiled from material available in the Institute files.

We are very anxious to make this summary completely accurate, because it will be submitted to the Department of State in connection with negotiations affecting the practice of United States accountants abroad.

I would appreciate it therefore if you would let me know at your earliest convenience whether or not there are any discrepancies with respect to your state.

Sincerely yours,

*Charles A. Noyes*  
Director of Public Relations

CENoyes/ec  
Enclosure

CC: State Society Presidents  
and Executive Secretaries  
AIA Committee on Foreign Affairs  
AIA Committee on State Legislation

Practice By Foreign Accountants In The United States

In 37 states, the District of Columbia, Hawaii, and Puerto Rico, a foreign accountant may make audits or other financial examinations in connection with his own practice.

In the following 28 states, the District of Columbia, and Hawaii, which have permissive-type accountancy laws, anyone may practice public accounting, but only those persons who hold a certified public accountant certificate of the state concerned may use the title "certified public accountant".

Alabama	Minnesota	Pennsylvania
Arkansas	Montana	Rhode Island
Connecticut	Nebraska	South Carolina
Delaware	Nevada	South Dakota
District of Columbia	New Hampshire	Tennessee
Idaho	New Jersey	Utah
Indiana	New York	Vermont
Kansas	North Dakota	West Virginia
Maine	Ohio	Wyoming
Massachusetts	Oklahoma	Hawaii

The other 20 states, plus Alaska and Puerto Rico, have regulatory-type accountancy laws, under which no one may practice public accounting who is not in possession of a license or certificate issued by the respective state authorities. However, as indicated below, 9 of these states, plus Puerto Rico, permit accredited foreign accountants to practice temporarily, and 14 states, plus Alaska and Puerto Rico, provide for the permanent practice of public accounting by accredited foreign accountants.

Temporary Practice

California	New Mexico
Florida (CAs only)	Texas
Georgia	Virginia
Kentucky	Washington
Maryland	Puerto Rico

Permanent Practice

Issue Reciprocal CPA Certificates

Arizona	North Carolina
California	Oregon
Colorado	Texas
Florida (CAs only)	Virginia
Georgia	Wisconsin
Michigan (CAs only)	Alaska

Register Foreign Accountants' Certificates

Iowa	Maryland
Kentucky	Puerto Rico

Four regulatory states--Illinois, Louisiana, Mississippi, Missouri--do not provide for the practice of public accounting, either temporarily or permanently, by accredited foreign accountants.

The following 17 states, the District of Columbia, and Alaska, provide for the issuance of a CPA certificate, without written examination, to the holder of a CPA certificate, or equivalent certificate, degree or license, issued by or under the authority of a foreign country, provided the individual concerned has complied with the other requirements of the law:

Arizona	North Carolina
California	Ohio (Rule)
Colorado	Oregon
Delaware	Texas
District of Columbia	Utah
Georgia	Virginia
Maine	Wisconsin
Minnesota	Wyoming
Nevada	Alaska •
New Hampshire	

The following 3 states and Hawaii provide for the issuance of a CPA certificate, without written examination, to the holder of a certificate as a chartered accountant issued by or under the authority of a foreign country, provided the individual concerned has complied with the other requirements of the law:

Florida
Michigan
South Carolina (holder of degree of certified accountant or chartered accountant)
Hawaii

In addition, Iowa, Kentucky, Maryland, New York, South Dakota, and Puerto Rico, provide for the permanent practice of public accounting by the holder of a CPA certificate, or equivalent certificate, degree or license, issued by or under the authority of a foreign country, provided the individual concerned has complied with the other requirements of the law, as follows:

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|--------------|--|
| Iowa         | Such persons may register their certificates with the Board.   |
| Kentucky     | The Board may permit the registration of such persons. A person so registered shall use only the title under which he is generally known in his own country, followed by the name of the country from which he received his certificate, license or degree.      |
| Maryland     | The Board may register the certificates of such persons and recommend to the Governor the issuance of a special certificate of registration. The special certificate of registration entitles the holder to practice as a CPA and use the abbreviation "C.P.A.". |
| New York     | Section 211 of the Education Law authorizes the Board of Regents to endorse the licenses of such persons.  |
| South Dakota | The Board may register the certificates of such persons. Registration of a certificate from a foreign state entitles and subjects the holder to the same rights and liabilities as the holder of a certificate issued under the laws of South Dakota.            |
| Puerto Rico  | Such persons may register with the Board. A person so registered may use the title held by him in a foreign country, provided that the country of its origin is indicated.   |

Note: Unless otherwise indicated, pertinent provision is contained in the accountancy law.