

STATE MOBILITY LICENSING REQUIREMENTS

This document is intended to assist licensees and firms who have questions concerning practice requirements in states where they are not currently licensed or have a firm permit. The information compiled in this document is based on research obtained from accountancy statutes and rules throughout the 50 states and the District of Columbia. While this document is non-authoritative, it may be used as a starting point for licensees/firms to obtain basic licensing information concerning a particular state. The State Regulation and Legislation Team suggests that for more information, licensees/firms may want to contact either the respective state board of accountancy or the state CPA society that are listed on each of the corresponding pages.

ALABAMA

Alabama State Board of Public Accountancy

PO Box 300375
Montgomery, AL 36130-0375
Attn: J. Lamar Harris, CPA
Executive Director
Tel: 334-242-5700
Fax: 334-242-2711
E-Mail: lamar.harris@asbpa.alabama.gov
Web Site: www.asbpa.state.al.us

Alabama Society of CPAs

P.O. Box 5000 (36103-5000)
1103 South Perry Street
Montgomery, AL 36104
Attn.: Bryan Hassler
Chief Staff Executive
Tel: 334-834-7650
FAX: 334-834-7310
E-Mail: bhassler@ascpa.org
Web Site: www.ascpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

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

Fee: Temporary Annual Permit\$35.00

Reciprocal Certificate

The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state upon a showing that--

1. The applicant is a citizen of the United States or has duly declared his or her intent to become a citizen, be 19 years of age, and is of good moral character.
2. The applicant completed the CPA examination successfully. Successful completion of the CPA examination means the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial CPA certificate; and
3. The applicant--
 - (i) meets all current requirements in this State for issuance of a certificate at the time application is made; or

- (ii) at the time of the issuance of the applicant's certificate in the other state, met all such requirements then applicable in this State; or
 - (iii) has four years of experience as a CPA after passing the CPA examination in the other state within the (10) years immediately preceding the application; or
 - (iv) has a valid unrevoked license to practice as a CPA from any jurisdiction and is in compliance with the current *Uniform Accountancy Act's* CPA registration requirements shall be presumed to have qualifications substantially equivalent to this State's; and
4. The applicant has had experience in the practice of public accountancy meeting Alabama's requirements; and
 5. If the applicant's certificate, license, or permit was issued more than four years prior to the application for issuance of an initial certificate under this section, that the applicant has fulfilled the requirements of continuing professional education that would have been applicable in this State.

Reciprocal Certificate\$50.00
 Application for Reciprocity.....\$100.00

Firm Registration

Firm in practice may register but cannot call itself a CPA "firm" unless registered; similar to UAA unlawful acts.

Fee: Annual Permit.....\$35.00

Research obtained from Rules on State Board websites.
 For authoritative information contact the individual State
 Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

ALASKA

Alaska State Board of Public Accountancy
Dept. of Community and Economic Development
Division of Occupational Licensing, Box 110806
Attn: Cynthia Cintra
Licensing Examining
Juneau, AK 99811-0806
Phone: 907-465-3811
Fax: 907-465-2974
E-Mail: cynthia_cintra@commerce.state.ak.us
Web Site: www.dced.state.ak.us/occ/pcpa.htm

Alaska Society of CPAs
341 W. Tudor Road, #105
Anchorage, Alaska 99503
Attn: Linda Plimpton
Chief Staff Executive
Phone (907) 562-4334
Fax: (907) 562-4025
E-Mail: akcpa@ak.net
Web Site: www.akcpa.org

Substantial Equivalency

Statute recognizes state qualifications; however, they must be substantially equivalent to Alaska's requirements.

Temporary Practice

General permits for nonresident firms or individuals can be obtained by completing an application, paying a fee, and verifying a license in good standing in their home licensing jurisdiction. The permit is valid for one year.

Fee: Non-Resident General Permits to Practice (annual) \$100.00

Reciprocal Certificate

A reciprocal CPA certificate may be granted to out-of-state licensees who demonstrate five years of public accounting experience outside of Alaska within the previous 10 years after passing the CPA exam.

Fee: Non-Resident General Permits to Practice (annual) \$100.00

Firm Registration

Firm may register.

Fee: Biennial Registration.....\$135.00

ARIZONA

Arizona State Board of Accountancy

100 N. 15th Avenue, Room 165
Phoenix, AZ 85007
Attn: Valerie Elliott
Executive Director
Phone: 602-364-0804
Fax: 602-364-0903
E-Mail: vme@accountancy.state.az.us
Web Site: www.accountancy.state.az.us

Arizona Society of CPAs

2120 N. Central Avenue, Suite 100
Phoenix, AZ 85004-1446
Attn: Cynthia Hubiak
Chief Staff Executive
Phone: 602-252-4144, x203
Fax: 602-252-1511
E-Mail: chubiak@ascpa.com
Web Site:
www.ascpa.com/public/home/default.aspx

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

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

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

All Certificate Applications	\$100.00
Biennial Registration (individuals)	\$300.00
Biennial Registration (firms)	\$300.00

Firm Registration

Registration required for each CPA/PA firm.

Fee: Biennial Registration.....\$300.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

ARKANSAS

Arkansas State Board of Public Accountancy

101 East Capitol, Suite 430

Little Rock, AR 72201

Attn: Leveta Ray

Executive Director

Tel: 501-682-1520

Fax: 501-682-5538

E-Mail: leveta.ray@mail.state.ar.us

Web Site: www.state.ar.us/asbpa

Arkansas Society of CPAs

11300 Executive Center Drive

Little Rock, AR 72211-4352

Attn: Barbara Angel

Chief Staff Executive

Tel: 501-664-8739

FAX: 501-664-8320

E-Mail: bangel@arcpa.org

Web Site: www.arcpa.org

Substantial Equivalency

An out-of-state accountant may have practice privileges in Arkansas if he/she is not a resident.

Notification: Requires individual to notify board.

Fee: Notification of intent to practice under Substantial Equivalency (SE)
Provision.....\$110.00

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

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 state outside of Arkansas and whose firm plans to practice public accountancy or provide 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 or have four years of acceptable experience within the past 10 years.

Fee: Reciprocal Certificate\$50.00

Firm Registration

Cannot practice unless office is registered; cannot sign a report unless registered.

Can't use CPA title unless a permit is held and all offices are registered.

Fee:	Application.....	\$110.00
	Firm Permit.....	\$110.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

CALIFORNIA

California Board of Accountancy

2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

Attn: Carol Sigmann

Executive Officer

Phone: 916-263-3680

Fax: 916-263-3675

E-Mail: csigmann@cba.ca.gov

Web Site: www.dca.ca.gov/cba

California Society of CPAs

California CPA Education Foundation
1235 Radio Road

Redwood City, CA 94065

Attn: Loretta Doon, CPA

Chief Staff Executive

Phone: 650-802-2400

Fax: 650-802-2661

E-Mail: Loretta.doon@calcpa.org

Web Site: www.calcpa.org/home.htm

Substantial Equivalency

Establishes substantial equivalence providing the individual notifies the Board of Accountancy and meets California's licensing requirements. Additionally, the Board of Accountancy may administratively suspend at any time this privilege without hearing for the purpose of conducting an investigation.

Temporary Practice

Any person who is the holder of a valid and unrevoked license as a CPA issued under the laws of any state, who applies to the Board for a license as a CPA under Section 5087 may, after application for a license and after providing evidence of qualifying CPE, engage in the practice of public accountancy in this State as a CPA, until such time as his or her application for a license is granted or rejected. Effective January 1, 2006, temporary practice is repealed.

Practice Privilege

California passed a law that allows out-of-state licensees whose principal place of business is located in another state to obtain a practice privilege to practice in California in lieu of meeting the California licensure requirements. The practice privilege provision becomes effective January 1, 2006.

Reciprocal Certificate

California does not have any provisions for reciprocity. However, the Board may waive the examination requirements and issue a CPA certificate to any applicant who is a holder of a valid and unrevoked certificate as a CPA issued under the laws of another state, if the Board determines that the standards under which the applicant received the certificate were substantially equivalent to the Board's standards of education, examination, and experience, and the applicant has not committed acts or crimes constituting grounds for the denial of a certificate. An applicant may be considered to have met the experience requirement for licensure when (s)he

has been engaged in the practice of public accounting as a CPA in another state for four of the ten years prior to application for licensure in California. The Board uses the four-in-ten rule in reviewing experience from outside California.

Fees: Initial Application/Qualification Fee (non-refundable).....\$100.00

Firm Registration

Cannot practice unless registered.

Fee: Application.....\$150.00
Biennial Registration.....\$200.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

COLORADO

Colorado State Board of Accountancy

1560 Broadway
Suite 1350
Denver, CO 80202
Attn: Matthew Azer
Program Director
Phone: 303-894-7800
Fax: 303-894-7802
E-Mail: matthew.azer@dora.state.co.us
Web Site: www.dora.state.co.us/accountants

Colorado Society of CPAs

7979 E. Tufts Avenue, Suite 1000
Denver, CO 80237-2845
Attn: Mary Medley
Chief Staff Executive
Phone: 303-741-8601
Fax: 303-773-2877
E-Mail: mmedley@cocpa.org
Web Site: www.cocpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

Temporary practice by an out-of-state accountant is permitted only when the Colorado business is incidental to the CPA's regular out-of-state practice. There is no temporary practice permit.

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA of another state who meets the educational and experience requirements in effect in Colorado at the time that the original certificate was issued. The applicant must have –

1. Passed the examination required for issuance of the certificate with grades that would have been passing grades at the time in Colorado;
2. Five years of experience practicing public accounting as a CPA in another U.S. licensing jurisdiction within the 10 years immediately preceding application; and,
3. Completed a minimum of 100 hours of CPE, with a minimum of 40 hours in the two years immediately preceding the application.

The AICPA professional ethics course and examination is required as a condition to receiving a certificate by reciprocity.

Fee: Reciprocal Certificate.....\$165.00

Firm Registration

Firm cannot practice unless it is registered.

Fee: Initial Registration.....\$150.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

CONNECTICUT

Connecticut State Board of Accountancy

Secretary of the State
30 Trinity Street
Hartford, CT 06106
Attn: David Guay
Executive Director
Phone: 860-509-6179
Fax: 860-509-6247
-Mail: david.guay@po.state.us
Web Site: www.ct.gov/sboa

Connecticut Society of CPAs

845 Brook Street, Building 2
Rocky Hill, CT 06067-3405
Attn: Arthur Renner
Chief Staff Executive
Phone: 860-258-4800, ext 214
Fax: 860-258-4859
E-Mail: artr@cs-cpa.org
Web Site: www.cs-cpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

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

Fee: Certificate (initial and reciprocal) \$75.00

Firm Registration

Firm cannot practice unless it is registered.

Certificate holders cannot practice unless also holding a license and permit (permits also required of firms).

Fee: Initial License.....\$75.00
(No fee required for single license firms)

DELAWARE

Delaware State Board of Accountancy

Cannon Building, Suite 203
861 Silver Lake Blvd.
Dover, DE 19904
Attn: Gayle Melvin
Phone: 302-744-4500
Fax: 302-739-2711
E-Mail: gayle.melvin@state.de.us
Web Site: www.dpr.delaware.gov

Delaware Society of CPAs

8 The Commons
3512 Silverside Road
Wilmington, DE 19810
Attn: Dana Rubenstein, Esq.
Chief Staff Executive
Phone: 302-478-7442
Fax: 302-478-7412
E-Mail: dana@dscpa.org
Web Site: www.dscpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

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.

Fee: Reciprocal Certificate*\$62.00

- * *Fees are set by the Director of Professional Regulation and are subject to change without notice.*
- ** *Fee changes with each renewal.*

Firm Registration

Firm practicing public accounting must register.

Fee: Biennial Permit.....\$129.00
(fee changes with each renewal)

DISTRICT OF COLUMBIA

District of Columbia Board of Accountancy

941 North Capitol Street, NE

Room 7200

Washington, DC 20002

Attn: Theresa Ennis

Administrator

Phone: 202-442-4330

Fax: 202-442-4528

E-Mail: theresa.ennis@dc.gov

Web Site: [http://dcra.dc.gov/dcra/cwp/view.a,1342,q,600568,dcraNav_GID,1696,dcraNav,33448\].asp](http://dcra.dc.gov/dcra/cwp/view.a,1342,q,600568,dcraNav_GID,1696,dcraNav,33448].asp)

Greater Washington Society of CPAs

1828 L Street, N.W., Suite 900

Washington, DC 20036

Attn: Robert Uttenweiler, CBM

Chief Staff Executive

Phone: 202-204-8014

Fax: 202-204-8015

E-Mail: bobu@gwscpa.org

Web Site: www.gwscpa.org

Substantial Equivalency

Rules refer to UAA qualifications that licensee must meet to be substantially equivalent. However, licensee is required to obtain a license.

Notification: Requires licensee to fill out an application.

Fee: Applicant must pay an unspecified fee.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

The Board may issue a CPA license to an individual by reciprocity and may presume that the individual meets the licensure requirements of the District of Columbia if the applicant meets the following conditions;

- a. The applicant possesses a valid license as a Certified Public Accountant from any State of the United States whose licensing standards are verified by the National Association of State Boards of Accountancy (NASBA), National Qualification Appraisal Service or successor organization to be in substantial equivalence with the UAA; and
- b. The Board considers the State's licensing standards to be in substantial equivalence with the licensing standards of the District of Columbia.

Endorsement. The Board may issue a CPA license by Endorsement to an individual if the individual holding a valid CPA license from any jurisdiction in the United States that is not in substantial equivalence with the UAA presents evidence to the Board of his or her own education and experience qualification and the Board approves the applicant for licensure.

Fees: Reciprocal/Endorsement Application.....\$ 65.00
Reciprocal/Endorsement License.....\$110.00

Firm Registration

Firm cannot hold itself out unless it has a permit.

CPA can't use title unless all offices registered.

Fee: Biennial Permit.....\$110.00

FLORIDA

Florida Board of Accountancy

240 NW 76 Drive, Suite A
Gainesville, FL 32607
Attn: John Johnson
Division Director
Tel: 850-487-1395
Fax: 352-333-2508
E-Mail: john.johnson@dbpr.state.fl.us
Web Site: www.myflorida.com

Florida Institute of CPAs

P.O. Box 5437 (32314)
325 W. College Avenue
Tallahassee, FL 32301
Attn: Kathryn B. Anderson
Chief Staff Executive
Tel: 850-224-2727, x240
FAX: 850-222-8190
E-Mail: andersonk@ficpa.org
Web Site: www1.ficpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

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

Fee: Temporary Permit (per permit) \$400.00

Reciprocal Certificate

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 meet the certification requirements in effect in Florida at the time of application. Applicants must also show evidence of completion of CPE at least equal to that required of a Florida licensee in the two years immediately preceding application.

A CPA who receives a reciprocal certificate must complete the required continuing education. The two-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.

Fee: Reciprocal Certificate (endorsement) \$175.00

Firm Registration

Each partnership or corporation desiring to practice must be licensed.

A person shall not employ unlicensed persons to practice public accounting.

Fee:	Biennial License.....	\$150.00
	Sole Proprietor Firms.....	\$ 25.00
	Initial License Fee.....	\$ 25.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

GEORGIA

Georgia State Board of Accountancy

237 Coliseum Drive
Macon, GA 31217-3858
Attn: Gwyn H. Ridley
Executive Director
Tel: 478-207-1400
Fax: 478-207-1410
E-Mail: gridley@sos.state.ga.us
Web Site: www.sos.state.ga.us/plb/accountancy

Georgia Society of CPAs

Atlanta Financial Center North Tower
Atlanta, GA 30326-1414
Attn: Gary L. Julian
Chief Staff Executive
Tel: 404-231-8676, x837
FAX: 404-237-1291
E-Mail: gjulian@gscpa.org
Web Site: www.gscpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

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

Fee: Temporary Permit\$60.00

Reciprocal Certificate

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 years of public accounting experience may be accepted in lieu of the examination requirement. Qualifying experience may be obtained before or after the applicant was issued a license to practice. A reciprocal certificate may be issued to an applicant provided that the state of original issuance grants a similar privilege to Georgia CPAs.

Fee: Reciprocal Certificate (non-refundable).....\$120.00

Firm Registration

Firm practicing public accountancy shall register.

Permits may be issued to CPAs who demonstrate that their firm is registered.

Individuals can't use CPA title unless they have a certificate and their offices are registered.

Fee: Biennial Firm/Office Registration.....\$75.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

HAWAII

Hawaii Board of Public Accountancy

Department of Commerce & Consumer Affairs
P.O. Box 3469
335 Merchant Street (96813)
Honolulu, HI 96801-3469
Attn: Laureen M. Kai
Executive Officer
Phone: 808-586-2696
Fax: 808-586-2689
E-Mail: laureen.m.kai@dcca.hawaii.gov
Web Site: [www.hawaii.gov/dcca/areas/
pvl/boards/accountancy/](http://www.hawaii.gov/dcca/areas/pvl/boards/accountancy/)

Hawaii Society of CPAs

P.O. Box 1754 (96806)
900 Fort Street, #850
Honolulu, HI 96813
Attn: Kathy Castillo
Chief Staff Executive
Phone: 808-537-9475
Fax: 808-537-3520
E-Mail: kathycastillo@hscpa.org
Web Site: www.hscpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

§16-71-27 Temporary permit to practice. An application for a temporary permit to practice, pursuant to section 466-7(c), HRS, shall be filed on a form prescribed by the board not later than sixty days prior to the commencement of the period covered by the application and shall be accompanied by a statement signed by an official of the jurisdiction which issued the certificate or registration, attesting that the same is currently valid, and unrevoked. The board may waive the filing deadline requirement for good cause. Temporary permits are valid for 90 days only. A new application must be filed for each 90-day period.

Fees:

Application fee - \$25 + Permit fee - \$150 + Compliance Resolution Fund - \$35

Reciprocal Certificate

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

Fee: \$70.00 – 1st year; \$50.00 – 2nd year

Firm Registration

§466-7 Permits to practice. (a) A license and permit are required to actively engage in the practice of public accountancy. The board may grant or renew a permit to actively engage in the practice of public accountancy. Permits shall be initially issued and renewed for periods of two years but in any event shall expire on December 31 of every odd-numbered year. The board shall prescribe the methods and requirements for application.

(d) All firms shall obtain a permit to practice. The board may issue or renew a permit to actively engage in the practice of public accountancy to any firm which submits a completed application and demonstrates qualifications as prescribed by the board.

IDAHO

Idaho State Board of Accountancy

P.O. Box 83720
Boise, ID 83720-0002
Attn: Barbara R. Porter
Executive Director
Phone: 208-334-2490
Fax: 208-334-2615
E-Mail: bporter@isba.idaho.gov
Web Site: www.state.id.us/boa

Idaho Society of CPAs

250 Bobwhite Court
Suite 240
Boise, ID 83706
Attn: Melissa Nelson
Chief Staff Executive
Phone: 208-344-6261
Fax: 208-344-8984
E-Mail: melissanelson@idcpa.org
Web Site: www.idcpa.org

Substantially Equivalency

Statute gives the Board the authority to determine substantial equivalency.

Notification: Notification required.

Fee: No fee required.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

A reciprocal CPA certificate may be issued to an individual holding a license from another state, should the licensee move his or her principle place of business to Idaho. The applicant must meet Idaho's general qualifications and the educational and experience requirements. Idaho's education, examination, experience, and ethics examination standards shall be waived if the applicant has been licensed as a certified public accountant for four out of the last ten years.

Fee: Reciprocity Processing Fee.....\$175.00

Practice Privileges

A CPA with an active license from another state whose principle place of business is in the other state may be granted Practice Privileges under Substantial Equivalency. Individuals must provide notice and pay an annual fee to the Board. The licensees are to comply with their home state of licensure's requirements for CPE and Firm Registration. If the home state does not require CPE and/or Firm Registration, the licensee must comply with Idaho requirements.

Fee: Practice Privileges (annual).....\$50.00

Firm Registration

A firm must be registered.

Fee: Initial Registration.....\$100.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

ILLINOIS

Illinois Board of Examiners

100 Trade Centre Drive
Champaign, IL 61820-7133
Attn: Joanne Vician
Executive Director
Phone: 217-531-0950
Fax: 217-531-0960
E-Mail: jvician@ilboa.org
Web Site: www.illinois-cpa-exam.com

Illinois CPA Society

550 W. Jackson, Suite 900
Chicago, IL 60661
Attn: Elaine Weiss
Chief Staff Executive
Phone: 312-601-4616
Fax: 312-993-9954
E-Mail: weisse@icpas.org
Web Site: www.icpas.org/icpas/index.asp

Department of Financial and Professional Regulation

320 West Washington Street, 3rd Floor
Springfield, IL 62786
Attn: Daniel E. Bluthardt
Director
Phone: 217-785-0800
Fax: 217-782-7645
E-Mail: dbluthardt@idfpr.com
Web Site: www.idfpr.com/DPR/

Substantial Equivalency

State complies in part with UAA. The statute gives the Board the authority to determine substantial equivalency.

Notification: No notification needed.

Fee: No fee required.

Temporary Practice

Title 68: Professions and Occupations, Chapter VII, Dept. of Financial and Professional Regulation, Part 1420 Illinois Public Accountancy Act, Section 1420.35 - Temporary Practice:

Any person practicing pursuant to this Section shall file a notice with the Division, on forms prescribed by the Division that shall include a self-certification stating the date the applicant's license was issued and the date of expiration, along with the fee required by Section 1420.40.

Notification: Public Accounting Temporary Practice Privilege Application to be submitted to Department of Financial and Professional Regulation – Valid for one year.

Fees: \$50

Reciprocal Certificate

A reciprocal certificate may be issued, without further examination, to an applicant who holds a valid, unrevoked certificate issued under the laws of any jurisdiction granted on the basis of the Uniform CPA Examination and educational requirements in effect in Illinois at the time of the written exam. Or, if the educational requirements are not met, the applicant must have, after passing the examination upon which his/her certificate was based, not less than five years experience in the practice of public accounting within the 10 years immediately preceding the application, otherwise reasonably considered acceptable by the Board. Or, if the state that issued the certificate has certification requirements that have been determined by the Board to be substantially equivalent to the certification requirements of Illinois and grants similar rights to those that Illinois grants certificate holders, a reciprocal certificate may be issued. 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.

Fee: Application for certification under Section 5 of the Act (reciprocity).....\$345.00
Reciprocal Certificate (endorsement – individual).....\$75.00

Firm Registration

Firms desiring to practice public accounting shall make application for licensure.

Fee: Triennial Certificate.....\$120.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

INDIANA

Indiana Board of Accountancy

Indiana Prof. Licensing Agency
Indiana Gov. Center S.
402 West Washington St., Room W072
Indianapolis, IN 46204-2246
Attn: Deborah Widemon
Director
Phone: 317-234-3040
Fax: 317-233-5559
E-Mail: dwidemon@pla.state.in.us
Web Site: www.in.gov/pla/bandc/accountancy/

Indiana CPA Society

P.O. Box 40069
8250 Woodfield Crossing Blvd., Ste. 100
Indianapolis, IN 46240-4348
Attn: Gary Bolinger, CAE
Chief Staff Executive
Phone: 317-726-5017
Fax: 317-726-5005
E-Mail: gbolinger@incpas.org
Web Site: <http://incpas.org/index.asp>

Substantial Equivalency

872 IAC 1-5-1 Certification or permit not required for CPA certificate holders from other states; substantial equivalency

Sec. 1. (a) Any out-of-state CPA certificate holder, whose principal place of business is not in Indiana, exercising the privileges under IC 25-2.1-4-10 shall submit to the board, prior to practicing in Indiana, a notice of intent to practice accountancy in Indiana, including all of the following:

- (1) The individual's name, address of the principal place of business, and certificate number.
- (2) A certification of the CPA's certificate of registration from the jurisdiction that issued the certificate.
- (3) The name, address, and firm permit number, if any, of the firm with which the individual CPA practices.
 - (b) An individual exercising the privileges under IC 25-2.1-4-10 shall renew with the board his or her notice of intent no later than January 2 of each year by submitting the information required in subsection (a).
 - (c) The notice of intent shall be amended within thirty (30) days after the individual changes his or her principal place of business or within thirty (30) days after the out-of-state certificate of registration has been denied, revoked, or suspended in any jurisdiction.
 - (d) An individual who previously exercised the privileges under IC 25-2.1-4-10 but no longer holds a valid certificate of registration in another state or whose principal place of business becomes in Indiana may no longer exercise those privileges without obtaining an Indiana CPA certificate.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

Requirements for applicants from other states:

The board shall issue a CPA certificate to a holder of a certificate issued by another state if the holder meets the requirements under 1) or 2).

- 1) With regard to applicants who do not qualify for reciprocity under the substantial equivalency standard, the board shall issue a CPA certificate to a holder of a certificate issued by another state upon a showing that the applicant has:
 - A) passed the examination required for issuance of the applicant's certificate; and
 - B) the applicant:
 - (1) had four years of experience in Indiana or another state or meets equivalent requirements prescribed by the board after passing the examination on which the applicant's certificate was based and during the 10 years immediately preceding the applicant's application; and
if the applicant's certificate was issued by the other state more than four years before the application for issuance of an initial certificate, fulfilled the requirements for continuing professional education as required by the Indiana statute and rules.
- 2) The board shall issue a CPA certificate to a CPA certified by another state that seeks to establish the individual's principal place of business in Indiana if the:
 - A) individual requests the issuance of a certificate from the board before establishing the individual's principal place of business in Indiana; and
 - B) board or its designee determined that the individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of Indiana.

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Certification or Permit Not Required for Certificate Holders From Other States (Substantial Equivalency).

- (a) An individual:
 - 1) whose principal place of business is not in Indiana; and
 - 2) who either:
 - a) has a valid certificate as a CPA from any state that the board or its designee has determined to be in substantial equivalence with the CPA licensure requirements of this state; or
 - b) has individual CPA qualifications that have been determined by the board or its designee as substantially equivalent to the CPA licensure requirements of Indiana; shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges granted to the holder of a CPA certificate under IC 25-2.1-3 or a permit under IC 25-2.1-5.
- (b) An individual to whom subsection (a) applies shall notify the board of the individual's intent to conduct business in the state under subsection (a).
- (c) An individual of another state exercising the privilege granted under this section consents, as a condition of the grant of this privilege, to:

- i) the personal and subject matter jurisdiction and disciplinary authority of the board;
- ii) comply with this article and the board's rules; and
- iii) the appointment of the state board or agency on whom process may be served in any action or proceeding by this board against the individual.

Fee: Reciprocity Application\$75.00

Firm Registration

Firm may not call itself a CPA firm unless it has been issued a permit.

Fee: Triennial Certificate.....\$30.00

Research obtained from Rules on State Board websites.
 For authoritative information contact the individual State
 Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

IOWA

Iowa Accountancy Examining Board

1920 SE Hulsizer Avenue

Ankeny, IA 50021-3961

Attn: William M. Schroeder

Executive Secretary

Phone: 515-281-5910

Fax: 515-281-7411

E-Mail: bill.schroeder@comm7.state.ia.us

Web Site: www.state.ia.us/iacc

Iowa Society of CPAs

950 Office Park Road

Suite 300

West Des Moines, IA 50265

Attn: Stanton Bonta

Chief Staff Executive

Phone: 515-223-8161

Fax: 515-223-7347

E-Mail: sbonta@iacpa.org

Web Site: www.iacpa.org

Substantial Equivalency

Requires licensee to meet Iowa's licensing qualifications which are considered substantially equivalent to the UAA. However, licensee is required to obtain a certificate.

Further explanation is under Reciprocal Certificate as Iowa has combined both descriptions.

Notification: Applicant must submit application.

Fee: Applicant must pay an unspecified fee.

Temporary Practice

A certified public accounting firm licensed and located in another state or foreign jurisdiction shall be allowed to audit a business unit located in Iowa without a permit to practice if the Iowa business unit is part of a multi-state company whose principal offices are located outside of this state.

Reciprocal Certificate

A person who holds in good standing a valid CPA certificate or license from another state shall be deemed qualified for an Iowa CPA certificate if the person satisfies one of the following three conditions:

- a. Substantially equivalent state. The licensing standards on education, examination and experience of the state which issued the applicant's CPA certificate or license were, at the time of licensure, comparable or superior to the education, examination and experience requirements Iowa Code chapter 542 in effect at the time the application is filed in Iowa. The board may accept the determination of substantial equivalency made by the National Association of State Boards of Accountancy or may make an independent determination of substantial equivalency.

- b. Individual substantial equivalency. The applicant's individual qualifications on education, examination and experience are comparable or superior to the education, examination and experience requirements Iowa Code chapter 542 in effect at the time the application is filed in Iowa.
- c. "Four-in-ten rule." The applicant satisfies all of the following:
 - (1) The applicant passed the examination required for issuance of the applicant's certificate or license with grades that would have been passing grades at the time in this state.
 - (2) The applicant has had at least four years of experience within the ten years immediately preceding the application which occurred after the applicant passed the examination upon which the CPA certificate or license was based and which in the board's opinion is substantially equivalent to that required by Iowa Code chapter 542.5(12).
 - (3) If the applicant's CPA certificate or license was issued more than four years prior to the filing of the application in this state, the applicant has fulfilled the continuing professional education requirements described in Iowa Code chapter 542.6(3), the board's found at 193A--chapter 10.

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

Fee: Reciprocal Certificate.....\$100.00

Firm Registration

Firm cannot operate without a permit.

A person or firm can't practice public accountancy without a permit. All offices of a certificate holder shall be maintained and registered.

Fee: Firm Permit.....\$50.00

KANSAS

Kansas Board of Accountancy

Landon State Office Building
900 SW Jackson, Suite 556
Topeka, KS 66612-1239
Attn: Susan L. Somers
Executive Director
Tel: 785-296-2162
Fax: 785-291-3501
E-Mail: slsomers@cox.net
Web Site: www.ksboa.org

Kansas Society of CPAs

P.O. Box 4291 (66604-0291)
1080 SW Wanamaker Road, #200
Topeka, KS 66604-3807
Attn: Tony Scott
Chief Staff Executive
Tel: 785-272-4366
FAX: 785-272-4468
E-Mail: tony@kscpa.org
Web Site: www.kscpa.org

Substantial Equivalency

CPAs whose principal place of business is located in another state deemed substantially equivalent to Kansas may apply for authority to practice by notification. Written notice is required as is completion of an application form within 30 days of the notice, along with a letter of good standing from the principal office state, and, if the applicant intends to perform attest services, proof of completion of peer review. The authority to practice is renewed on a biennial basis.

Notification: Applicant must submit application.

Fee: Biennial Permit to Practice*\$150.00

**Permits issued for one year or less of a biennium are one-half of these fees.*

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

A Kansas CPA certificate by reciprocity via substantial equivalency may be issued to a CPA of another state whose state or who individually is deemed to be substantially equivalent to Kansas. A Kansas CPA certificate by reciprocity may be issued to a CPA of another state whose state is not deemed to be substantially equivalent to Kansas if the applicant meets the same requirements that Kansas CPAs must meet. A CPA who receives a reciprocal certificate and permit to practice also must agree to complete the same continuing education and peer review requirements as all other Kansas CPAs holding permits to practice.

Fee: Reciprocal Certificate or Transfer of Grades from another State\$250.00

Firm Registration

Firm may engage in practice if it is registered.

Fee: Initial Registration.....\$40.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

KENTUCKY

Kentucky State Board of Accountancy

332 West Broadway, Suite 310
Louisville, KY 40202-2115
Attn: Richard C. Carroll
Executive Director
Phone: 502-595-3037
Fax: 502-595-4281
E-Mail: dick.carroll@ky.gov
Web Site: <http://cpa.ky.gov>

Kentucky Society of CPAs

1735 Alliant Avenue
Louisville, KY 40299-6326
Attn: Penny Gold
Chief Staff Executive
Phone: 502-266-5272
Fax: 502-261-9512
E-Mail: pgold@kycpa.org
Web Site: www.kycpa.org

Substantial Equivalency

Statute gives the Board the authority to determine substantial equivalency.

Notification: Applicant must submit application.

Fee: Applicant must pay a fee not to exceed \$200.00.

Temporary Practice

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

CPA's who are licensed in a state that is considered by NASBA to have licensing requirements that are "substantially equivalent" to a recognized national standard and maintain their principal office in that state may seek to become licensed in Kentucky through substantial equivalency. Please contact the Board staff for further details.

Reciprocal Certificate

A reciprocal CPA license may be issued to a CPA of another state who has a current certificate and license and meets the current requirements, has four years of public accounting experience within the 10 years immediately preceding application, or would have met the Kentucky requirements at the time of initial licensing in the home state. Also, a substantial equivalency licensure procedure exists.

Fee: Applicant must pay an unspecified fee.

Firm Registration

Firm cannot call itself a CPA firm unless it has a permit.

Fee: Biennial License.....\$100.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

LOUISIANA

State Board of CPAs of Louisiana (Office Closed Until Further Notice)

601 Poydras Street, Suite 1770
New Orleans, LA 70139
Attn: Michael A. Henderson, CPA
Executive Director
Phone: 504-566-1244
Fax: 504-566-1252
E-Mail: henderson@cpaboard.state.la.us
Web Site: www.cpaboard.state.la.us

Society of Louisiana CPAs (Office Closed Until Further Notice)

2400 Veterans Blvd., Ste. 500
Kenner, LA 70062
Attn: Grady Hazel
Chief Staff Executive
Phone: 504-904-1123
Fax: 504-469-7930
E-Mail: ghazel@lcpa.org
Web Site: www.lcpa.org

Temporary Address

1404 S. Burnside
P.O. Box 969
Gonzales, LA 70707-0969
Phone: Not yet available
Fax: Not yet available
E-Mail: ghazel@lcpa.org

Substantial Equivalency

Statute recognizes state qualifications; however, they must be substantially equivalent to Louisiana's requirements, or its designee. Louisiana's education, exam and experience requirements meet UAA standards.

Notification: Requires notification.

Fee: Annual notice under substantial equivalency.....\$75.00

Temporary Practice

Individuals licensed in other states must notify the Board office on a form provided by the Board regarding their intent to practice if they are from a state that the Board has approved as "substantially equivalent" and pay the required fees. Otherwise, applicants must apply for reciprocity.

Fee: Provisional (90 day) Permit.....\$100.00

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA of another state who substantially meets the educational, examination, and experience requirements for a Louisiana certificate. 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 4 years in the 10 years immediately prior to the date of submitting the application, the candidate will not be required to possess a baccalaureate degree or 150 hours of college credit.

Fee: Reciprocal application fee.....\$100.00

Firm Registration

Firm registration required.

A CPA who is licensed and not practicing in his own name and who is not a partner or shareholder in a firm's registration must complete an annual Notice of Form of Practice and CPA Firm Registration.

Fee: Annual firm fee is based on the total number of owners, partners and/or shareholders in the firm who are not licensed to practice in Louisiana or not having practice rights – not to exceed \$15.00 per such owner, with a maximum of \$2,500 per firm.

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

MAINE

Maine Board of Accountancy

Department of Prof. & Fin. Regulation
Office of Lic. & Reg., 35 State House Station
Augusta, ME 04333
Attn: Cheryl Hersom
Board Administrator
Phone: 207-624-8603
Fax: 207-624-8637
E-Mail: cheryl.c.hersom@maine.gov
Web Site: www.maineprofessionalreg.org

Maine Society of CPAs

153 U.S. Route 1, Suite 8
Scarborough, ME 04074-9053
Attn: Wendy Whiting
Chief Staff Executive
Phone: 207-883-6090
Fax: 207-883-6211
E-Mail: wwhiting@mecpa.org
Web Site: www.mecpa.org

Substantial Equivalency

State complies in part with UAA. All applicants must meet two-year experience requirements in order to obtain substantial equivalency. The statute also gives the Board the authority to determine substantial equivalency.

Notification: Verification of experience is necessary.

Fee: No fee required.

Temporary Practice

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

Reciprocal Certificate

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

Fee: Initial Reciprocal Registration.....\$100.00

Firm Registration

Firm cannot issue a report and cannot call itself a CPA firm unless it is licensed.

Fee: Initial Registration.....\$10.00

MARYLAND

Maryland State Board of Public Accountancy

500 N. Calvert Street, 3rd Floor

Baltimore, MD 21202-3651

Attn: Dennis L. Gring

Executive Director

Phone: 410-230-6322

Fax: 410-333-6314

E-Mail: dgring@dllr.state.md.us

Web Site: www.dllr.state.md.us/license/occprof/account.html

Maryland Association of CPAs

Dulaney Center II

901 Dulaney Valley Road, #710

Towson, MD 21204

Attn: J. Thomas Hood, III

Chief Staff Executive

Phone: 443-632-2301

Fax: 443-632-2341

E-Mail: tom@macpa.org

Web Site:

www.macpa.org/home.htm?ctest=on&

Substantial Equivalency

Does not define substantial equivalency. However it is compliant under Section 23 with education, exam and experience requirements and meets the UAA qualifications.

Notification: Application required.

Fee: Applicant must submit application (\$50.00) and fee (\$15.00).

Temporary Practice

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

Fee: Temporary Practice Permit \$25.00

Reciprocal Certificate

A reciprocal CPA license and permit to practice through a firm may be issued to a CPA of another state provided the applicant meets the educational and experience requirements in effect in Maryland at the time that the original license was issued in the other state. Otherwise, the applicant must have four years of practical work experience out of the last 10 years since passing the Uniform CPA Examination. The practical work experience must have been obtained outside of the State of Maryland. The Board's policy at this time is to require an examination in professional ethics as a condition to receiving a license and permit to practice by reciprocity.

Fees: Reciprocal Application \$50.00

License Fee after Approval..... \$15.00

Firm Registration

Firm must hold a permit.

An individual may practice public accountancy through a partnership or corporation that holds a permit.

Except for sole practitioners, CPAs cannot practice unless the partnership or corporation holds a permit.

Fee: Permit Application.....\$25.00
Permit Fee after Approval.....\$25.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

MASSACHUSETTS

Massachusetts Board of Public Accountancy

239 Causeway Street
Suite 450
Boston, MA 02114
Attn: Catherine Keyes
Phone: 617-727-1806
Fax: 617-727-0139

E-Mail: catherine.keyes@state.ma.us
Web Site: www.mass.gov/reg/boards/pa

Massachusetts Society of CPAs

105 Chauncy Street, 10th Floor
Boston, MA 02111
Attn: Theodore Flynn
Chief Staff Executive
Phone: 617-556-4000
Fax: 617-556-4126

E-Mail: tjflynn@ix.netcom.com
Web Site: www.msccaonline.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

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

Reciprocal Certificate

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

Fee: Reciprocal Certificate/License Application.....\$434.00

Firm Registration

Firm cannot issue a report or call itself a CPA firm unless it is licensed.

Fee: Biennial License.....\$282.00

MICHIGAN

Michigan Board of Accountancy

Dept. of Labor & Economic Growth

P.O. Box 30018

Lansing, MI 48909-7518

Attn: Suzanne U. Jolicoeur

Licensing Administrator

Phone: 517-241-9249

Fax: 517-373-2162

E-Mail: sjolic@michigan.gov

Web Site: www.michigan.gov/accountancy

Michigan Association of CPAs

P.O. Box 5068 (48007-5068)

5480 Corporate Drive, Suite 200

Troy, MI 48098

Attn: Peggy Dzierzawski

Chief Staff Executive

Phone: 248-267-3701

Fax: 248-267-3737

E-Mail: pdzierzawski@michcpa.org

Web Site: www.michcpa.org/news/general.asp

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

An applicant may obtain a temporary permit to practice in Michigan if he/she is certified and in good standing in another state.

Fee: Temporary Certificate\$15.00

Reciprocal Certificate

A reciprocal CPA certificate may be granted to a person who meets both of the following requirements: holds a valid and unrevoked certificate as a CPA issued by or under the authority of another state or United States jurisdiction; and provides proof that the original CPA certificate was secured on the basis of requirements that the board determines are equivalent to the standards required for qualification in this state at the same time the applicant was issued the original certificate. Additionally, the applicant must provide proof of having earned 40 hours of continuing education, of which at least eight hours must be in accounting/auditing and 2 hours in professional ethics, during the last 12 months prior to receipt of the application.

Canadian, Australian, Irish and Mexican Chartered Accountants may be eligible for a Michigan reciprocal CPA certificate upon passing the International Uniform CPA Qualification Examination (IQEX) and meeting the experience requirements.

Fee: Individual Application Reciprocity\$35.00

Firm Registration

Registration required for CPA firms (does not specify all firms in practice).

Fee:	Application.....	\$35.00
	Firm License.....	\$35.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

MINNESOTA

Minnesota State Board of Accountancy

85 East 7th Place, Suite 125

St. Paul, MN 55101

Attn: Doreen Johnson-Frost

Executive Director

Phone: 651-296-7938

Fax: 651-282-2644

E-Mail: doreen.johnson-frost@state.mn.us

Web Site: www.boa.state.mn.us

Minnesota Society of CPAs

1650 West 82nd Street

Suite 600

Bloomington, MN 55431

Attn: Betsy K. Adrian

Chief Staff Executive

Phone: 952-831-2707

Fax: 952-831-7875

E-Mail: badrian@mncpa.org

Web Site: www.mncpa.org

Substantial Equivalency

Statute requires that other state or individuals requirements to be substantially equivalent to Minnesota.

Notification: Application required.

Fee: Practice privilege application fee.....\$45.00

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

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.

Fee: Practice privilege application fee.....\$45.00

Firm Registration

Firm having CPA owner or shareholder engaged in practice must register.

Unlawful for CPA or partnership to practice unless CPA or partnership is licensed.

CPA cannot use CPA title unless all offices maintained and registered.

Fee: Firm Permit.....\$100.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

MISSISSIPPI

Mississippi State Board of Public Accountancy

5 Old River Place, Suite 104

Jackson, MS 39202-3449

Attn: Susan M. Harris, CPA

Executive Director

Tel: 601-354-7320

Fax: 601-354-7290

Email: executivedirector@msbpa.state.ms.us

Web Site: www.msbpa.state.ms.us

Mississippi Society of CPAs

P.O. Box 16630 (39236)

246 Highland Village

4500 I-55 North

Jackson, MS 39211

Attn: Jack Coppenbarger

Chief Staff Executive

Tel: 601-366-3473

FAX: 601-981-6079

E-Mail: jcoppenbarger@ms-cpa.org

Web Site: www.ms-cpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Permit

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 10 days during a year and "regular out-of-state practice" as not including engagements with a Mississippi-domiciled entity.

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA of another state who has been in public practice as a CPA for four of the past 10 years, or who otherwise substantially meets the educational, examination, and experience requirements for obtaining an original Mississippi license, or where state is substantially equivalent.

Fee: Reciprocal Certificate and License (initial).....\$140.00
Annual Registration for Reciprocal Certificate\$80.00

Firm Registration

Firm cannot practice unless office is registered.

Person must be registered with the firm and licensed to practice.

Fee: Firm Permit.....No Fee

MISSOURI

Missouri State Board of Accountancy

P.O. Box 613
Jefferson City, MO 65102
Attn: Ken L. Bishop
Executive Director
Tel: 573-751-0012
Fax: 573-751-0890
E-Mail: ken.bishop@pr.mo.gov
Web Site: <http://ilpr.mo.gov/accountancy.asp>

Missouri Society of CPAs

P.O. Box 419042 (63141)
275 N. Lindbergh Blvd.
Suite 10
St. Louis, MO 63141
Attn: Jim T. O'Hallaron
Chief Staff Executive
Tel: 314-997-7966
FAX: 314-997-2592
E-Mail: johallaron@mocpa.org
Web Site: www.mocpa.org

Substantial Equivalency

- (1) The board shall issue a provisional license to an applicant:
 - (A) Whose principal place of business is not in this state, and:
 1. Who has a valid and unrestricted license to practice public accounting from any state whose licensing requirements are determined by the board to be substantially equivalent to the Missouri Accountancy Act; or
 2. Who has a valid and unrestricted license to practice public accounting from any state and whose individual qualifications are substantially equivalent to the licensure requirements of sections 326.250 to 326.331, RSMo; or
 - (B) Who notifies the board in writing of his/her intent to practice in Missouri;
- (2) For any applicant who meets the requirements in section (1), the board shall charge a fee for each provisional license obtained; however, the board may waive this fee for all applicants from a state that does not require a similar fee for Missouri licensees practicing therein through substantial equivalency.
- (3) The provisional license shall be effective for twelve (12) months from the date of issuance.
- (4) To provide compilations, reviews and attest services, the holder of a provisional license must do so through a firm registered in this state.
- (5) The holder of a provisional license shall be subject to the provisions of section 326.310, RSMo.]

Notification: The Board may require applicant to require a license.

Fee: Applicant must pay an unspecified fee.

Temporary Practice

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

Notification: Requires licensee to fill out a provisional licensing application

Fee: Applicant must pay an unspecified fee.

Reciprocal Certificate

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

Fee: Reciprocity Certificate/Includes Initial License Fee \$365.00

Firm Registration

Firm cannot issue a report or hold itself out as a CPA firm unless registered.

Person can operate only in a firm.

Fee: Firm Permit.....\$90.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

MONTANA

Montana State Board of Public Accountants

301 S Park
P.O. Box 200513
Helena, MT 59620-0513
Attn: Susanne M. Criswell
Program Specialist
Phone: 406-841-2389
Fax: 406-841-2323
E-Mail: dlibsdpac@mt.gov
Web Site: www.discoveringmontana.com/dli/pac

Montana Society of CPAs

P.O. Box 138 (59624-0138)
33 S. Last Chance Gulch
Suite 2B
Helena, MT 59601
Attn: Jane Egan
Chief Staff Executive
Phone: 406-442-7301
Fax: 406-443-7278
E-Mail: jane@mscpa.org
Web Site: www.mscpa.org

Substantial Equivalency

Provides for a "special permit" for licensees who are substantially equivalent to Montana's licensing requirements.

Notification: Unclear at this time. Rules will be adopted by the end of 2005.

Fee: Unclear at this time. Rules will be adopted by the end of 2005.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

Licensure Transfer: A CPA certificate may be issued to a CPA of another state who meets the general, educational, and experience (permit) qualifications required of Montana candidates and who holds a similar current certificate in another jurisdiction.

Fee: Licensure transfer fee.....\$100.00

Firm Registration

Firm registration required for partnership and corporation.

Fee: Permit Fee.....No Fee

NEBRASKA

Nebraska State Board of Public Accountancy

P.O. Box 94725
Lincoln, NE 68509-4725
Attn: Daniel Sweetwood
Executive Director
Phone: 402-471-3595
Fax: 402-471-4484
E-Mail: nbpa01@nol.org
Web Site: www.nol.org/home/BPA

Nebraska Society of CPAs

Roman L. Hruska Law Center
635 South 14th Street, Ste. 330
Lincoln, NE 68508
Attn: Dan Vodvarka
Chief Staff Executive
Phone: 402-476-8482
Fax: 402-476-8731
E-Mail: vod@nescpa.org
Web Site: www.nescpa.com

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

A reciprocal CPA certificate may be issued to the holder of a CPA certificate in good standing in another state provided the following qualifications are met:

1. Residence or a place of business or regularly employed in Nebraska;
2. Verification of grades and successful completion of the Uniform CPA Examination from the state of original issuance;
3. If CPA Exam was successfully completed prior to January 1, 1998, applicant must have a baccalaureate degree or higher from an accredited institution(s). If CPA Exam is initially sat for after January 1, 1998, then the applicant must also show proof of completion of a minimum of 150 semester hours or 225 quarter hours of post-secondary academic credit in subjects in accordance with the Rules and Regulations;
4. Verification that the original CPA certificate or other qualifying designation is still in good standing; and
5. Completion of the AICPA's Professional Ethics self-study examination or other qualifying examination utilized by the Board.

Number 3 above must be verified by an official transcript(s) sent directly from the institution(s). Numbers 2 and 4 must be verified by an "Authorization for Interstate Exchange of Examination and Licensure Information" form. Documentation of the successful completion of the AICPA Ethics exam must be sent from the AICPA or other qualified organization, or verified on the "Authorization for Interstate Exchange of Examination and Licensure Information" form.

An active permit to practice may be granted to the holder of a reciprocal certificate if the applicant meets the Nebraska experience requirement or has had, within the 10 years immediately preceding application, at least five years experience outside Nebraska in the practice of public accountancy as a sole proprietor or as a staff accountant.

Fee: Reciprocal certificate.....\$400.00

Firm Registration

Firm cannot sign name with wording indicating it is an accounting partnership or LLC or performing services as a CPA firm unless it has a permit.

Fee: Annual Permit.....\$110.00
Biennial Permit.....\$210.00

NEVADA

Nevada State Board of Accountancy

1325 Airmotive Way
Suite 220
Reno, NV 89502
Attn: Viki Windfeldt
Executive Director
Phone: 775-786-0231
Fax: 775-786-0234
E-Mail: viki@nvaccountancy.com
Web Site: www.nvaccountancy.com

Nevada Society of CPAs

5250 Neil Road, Ste. 205
Reno, NV 89502
Attn: Sharon Uithoven
Chief Staff Executive
Phone: 775-826-6800, ext. 104
Fax: 775-826-7942
E-Mail: uithoven@nevadacpa.org
Web Site: www.nevadacpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

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

Fee: Temporary Permit for Nonresident..... \$200.00
(plus \$25.00 per person present in Nevada during the engagement)

Reciprocal Certificate

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.

Fee: Reciprocal Certificate \$250.00

Firm Registration

Registration required for offices for practice of public accountancy established by CPAs or RPAs.

Permit to practice may be issued to individual CPA if all offices are registered.

Fee: Application Fee.....\$200.00

NEW HAMPSHIRE

New Hampshire Board of Accountancy

Regional Drive
78 Regional Dr. Bdg. 2
Concord, NH 03301
Attn: Louise O. MacMillan-Romeo
Executive Director
Phone: 603-271-3286
Fax: 603-271-8702
E-Mail: collier@boa.state.nh.us
Web Site: www.state.nh.us/accountancy

New Hampshire Society of CPAs

1750 Elm Street, Ste. 403
Manchester, NH 03104
Attn: Marlene Gazda
Chief Staff Executive
Phone: 603-622-1999
Fax: 603-626-0204
E-Mail: mgazda@nhscpa.org
Web Site: www.nhscpa.org

Substantial Equivalency

It is unclear as to how substantial equivalency will be implemented. New Hampshire licensees will not be granted privileges in other substantially equivalent state; however, New Hampshire may allow individuals from other substantially equivalent states in, if they meet New Hampshire licensing requirements.

Notification: Requires applicant to notify the Board of intent to practice.

Fee: No fee required.

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.

Fee: Foreign Accountants Practice Permit (individual) \$100.00

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA of another state who meets the qualifications, experience and educational requirements for a New Hampshire certificate; or who demonstrates four years of experience in public accountancy within the previous 10 years.

Fee: Reciprocal Certificate \$225.00

Firm Registration

A firm is required to hold a permit in order to provide attest services and call itself a CPA firm.

Fee: Application Fee.....\$25.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

NEW JERSEY

New Jersey State Board of Accountancy

124 Halsey Street, 6th Floor

P.O. Box 45000

Newark, NJ 07101

Attn: William Mandeville

Executive Director

Phone: 973-504-6380

Fax: 973-648-2855

E-Mail: william.mandeville@lps.state.nj.us

Web Site: www.state.nj.us/lps/ca/nonmed.htm

New Jersey Society of CPAs

425 Eagle Rock Avenue

Suite 100

Roseland, NJ 07068-1723

Attn: Ralph Albert Thomas

Chief Staff Executive

Phone: 973-226-4494

Fax: 973-226-7425

E-Mail: rthomas@njscpa.org

Web Site: www.njscpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

45:2B-56. Registration for temporary practice

Temporary practice in this State by a licensed certified public accountant or public accountant or firm of another state or by a holder of a comparable foreign designation may be permitted on business incident to that person's regular practice outside this State; but only if the applicant registers with the board and complies with its requirements. Registration shall not be required if services within this State **do not exceed a total of 12 days in a calendar year**.

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA by endorsement of another state that has educational and experience requirements substantially equivalent to those required of New Jersey candidates. The Board does have reciprocity agreements with 46 of the 54 jurisdictions as substantially equivalent for reciprocity/endorsement. Those states not covered are handled on a case-by-case basis.

The candidate must arrange for the original issuing state to issue written verification that the certification is valid and in good standing.

*The Board will not automatically accept applicants from the following states or territories: Colorado, Florida, Maryland, North Dakota, Oklahoma, Puerto Rico or Vermont. Applicants from these states or territories will be reviewed on a case by case basis to ascertain if the applicant had met similar education, experience and examination requirements to those of New Jersey.

Fee: Reciprocity Application Fee.....	\$75 .00
Endorsement Fee.....	\$100 .00
(must accompany the application)	
After approval, applicant must remit a triennial registration fee.....	\$90.00

Firm Registration

45:2B-55. Registration of firm as Public Accountants

- a. A firm engaged in this State in the practice of public accountancy shall be eligible to register with the board as a firm of public accountants if it meets the following requirements:
 - (1) At least one owner of a firm shall be a public accountant in good standing, and licensed to practice public accountancy in this State;
 - (2) Each owner of the firm, other than a nonlicensee, shall be a public accountant of any state or possession of the United States or the District of Columbia in good standing, and licensed to practice public accountancy where licensed, except that nothing in this section shall preclude a certified public accountant from being an owner of a firm of public accountants;
 - (3) There shall be a public accountant in the firm who has ultimate responsibility for each attest engagement. On all firm applications and renewal forms, a licensee shall be designated as responsible and in charge of all professional matters relating to the practice of accountancy by the registered firm. Each resident manager in charge of a practice unit of a firm in this State and each owner thereof personally engaged within this State in the practice of public accounting shall be a public accountant or a certified public accountant of this State in good standing and licensed to practice public accountancy in this State.
- b. Application for registration of a firm shall be made upon the affidavit of an owner of the firm who is a public accountant of this State in good standing and licensed to practice public accountancy in this State. The board shall in each case determine whether the applicant is eligible for registration. A firm which is so registered may use the words “public accountant” or the abbreviation “PAs” in connection with its firm name. Notification shall be given to the board within 90 days after admission or withdrawal of an owner licensed and practicing in this State from any firm so registered.

13:29-1.5 Fees

Initial license fee for Certified Public Accountant, Registered Municipal Accountant, partnerships, professional corporations, limited liability companies, limited liability partnerships:

- i. During the first year of a triennial registration period: \$90.00;
- ii. During the second year of a triennial registration period: \$60.00;
- iii. During the third year of a triennial registration period: \$30.00

NEW MEXICO

New Mexico Public Accountancy Board

5200 Oakland NE, Suite D

Albuquerque, NM 87113

Attn: Patricia Soukup

Executive Director

Phone: 505-841-9108

Fax: 505-841-9101

E-Mail: patricia.soukup@state.nm.us

Web Site:

www.rld.state.nm.us/b&c/accountancy/index.htm

New Mexico Society of CPAs

1650 University N.E.

Suite 450

Albuquerque, NM 87102

Attn: Gari Fails

Chief Staff Executive

Phone: 505-246-1699, ext. 106

Fax: 505-246-1686

E-Mail: gari@nmscpa.org

Web Site: www.nmscpa.org

Substantial Equivalency

State complies in part with UAA and Section 23.

16.60.3.14 SUBSTANTIAL EQUIVALENCY/INTENT TO PRACTICE

REQUIREMENTS: Pursuant to Section 26 of the act, a person whose principal place of business is not New Mexico and who has a valid certificate/license as a certified public accountant from a state that the board-approved qualification service has verified to be in substantial equivalence with the certified public accountant requirements of the act shall be presumed to have qualifications substantially equivalent to New Mexico's requirements.

A. The board may rely on NASBA, AICPA, or other professional bodies approved as acceptable to the board to provide qualification appraisal in determining whether an applicant's qualifications are substantially equivalent to New Mexico's requirements.

B. A person whose qualifications are deemed substantially equivalent shall submit a notification of intent to practice under substantial equivalency and include related fees. An individual practicing in New Mexico under substantial equivalency provisions shall:

- (1) provide written notice to the board no later than 30 days after commencing practice in New Mexico;
- (2) consent to personal and subject matter jurisdiction of the board;
- (3) agree to full compliance with the act and related board rules; and
- (4) consent to appointment of the state board of the state of their principal place of business as their agent, upon whom process may be served in an action or proceeding by the New Mexico public accountancy board against it.

C. As a condition of this practice privilege, an individual shall renew their notification of intent to practice every 12 months.

D. The individual shall be subject to disciplinary action for any violation of the act or board rules committed in New Mexico.

E. Pursuant to the Uniform Accountancy Act, an individual entering into an engagement to provide professional services via a web site pursuant to Section 23 shall disclose, via any such web site, the individual's principal state of licensure, license number, and an address as a means for regulators and the public to contact the individual regarding complaints,

questions, or regulatory compliance.

Fee: Intent to Practice under substantial equivalency.....\$90.00

Temporary Practice

An out-of-state accountant may temporarily practice in New Mexico on professional business for up to 60 days within a one-year period upon filing the proper notification of intent to practice under substantial equivalency with the Board office. The Board may refuse to issue a temporary permit to practice if the state in which the CPA is licensed is not substantially equivalent to New Mexico.

Reciprocal Certificate

A reciprocal CPA certificate may be granted to a CPA of another state on the basis of substantial equivalency or an applicant who has held a valid permit or license to practice and has practiced public accounting for a period of not less than two years shall be deemed to have met the requirements and standards equal to those of New Mexico. All applicants for reciprocal CPA certificates must pass, or must have previously passed, an ethics examination. Applicants must maintain their certificate and/or permit from the licensing state until approved by the New Mexico Board.

Fee: Initial Reciprocal Certificate..... \$150.00

Firm Registration

Firm registration required.

Requirement only extends if CPA is a partner, member or shareholder.

Fee: Permit Fee.....\$45.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

NEW YORK

New York State Board for Public Accountancy
State Education Department
Division of Professional Licensing Services
89 Washington Avenue, 2nd Fl. East
Albany, NY 12234-1000
Attn: Daniel J. Dustin
Executive Secretary
Phone: 518-474-3817 ext. 160
Fax: 518-474-6375
E-Mail: ddustin@mail.nysed.gov
Inquiries: cpabd@mail.nysed.gov
Web Site: www.op.nysed.gov/cpa.htm

New York State Society of CPAs
3 Park Avenue, 18th Floor
New York, NY 10016
Attn: Louis Grumet
Chief Staff Executive
Phone: 212-719-8300
Fax: 212-719-3364
E-Mail: lgrumet@nysscpa.org
Web Site: www.nysscpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

New York does not have a temporary practice provision for U.S. licensed CPAs. However, it does have a temporary permit provision for foreign credentialed accountants (e.g. Chartered Accountants) if the individual's home country provides similar practice rights to New York licensed CPAs or PAs.

Reciprocal Certificate

A New York State CPA license 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 licensure in New York; has attained the required number of years of experience of the type required of candidates for an original New York CPA certificate; and submits the required evidence that the CPA is in good standing with all jurisdictions in which the applicant has held a CPA certificate.

Fee: Licensure (including first registration) \$345.00
Certification of Licensure or Grades.....\$20.00

Licensure by Endorsement

New York accepts documentation from CredentialNet (a service of NASBA) for individuals applying for licensure by endorsement in New York. CredentialNet will gather and verify transcript(s), certificate(s) of experience, and authorization for interstate exchange form(s) and send them to the New York State Education Department Division of Professional Licensing

Services. The individual is also required to complete state-specific forms for New York and remit the state's application fee. It is recommended that you closely review New York's requirements for licensure before commencing the application process.

Firm Registration

Firm cannot call itself a CPA firm unless it is registered.

Requirement only extends to one CPA in a partnership.

Fee:	Initial Registration.....	\$50.00
	Triennial Registration.....	\$50.00
	Professional Liability Company (per member).....	\$10.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

NORTH CAROLINA

North Carolina State Board of CPA Examiners

1101 Oberlin Road, Suite 104

P.O. Box 12827

Raleigh, NC 27605-2827

Attn: Robert N. Brooks

Executive Director

Phone: 919-733-4222

Fax: 919-733-4209

E-Mail: mbrooks@bellsouth.net

Web Site: www.cpaboard.state.nc.us

North Carolina Association of CPAs

P.O. Box 80188

Raleigh, NC 27623

3100 Gateway Center Blvd.

Morrisville, NC 27560

Attn: James T. Ahler

Chief Staff Executive

Phone: 919-469-1040

Fax: 919-469-3959

E-Mail: jtahler@ncacpa.org

Web Site: www.ncacpa.org

Substantial Equivalency

The state complies in part with the UAA under Section 23. The provisions are based more on reciprocity than substantial equivalency.

Notification: Requires reciprocal application and if necessary declared intention of citizenship.

Fee: Application Fee.....\$75.00

Temporary Practice

A CPA licensed in another jurisdiction who wishes to perform or offers to perform services for North Carolina clients and who does not intend to reside or establish an office in North Carolina, must submit a *Notification of Intent to Practice* to the Board.

All CPAs licensed by another jurisdiction who are assigned to perform services in North Carolina must submit a *Notification of Intent to Practice* or obtain a reciprocal North Carolina CPA certificate.

Fee: Notification of Intent to Practice Fee.....\$50.00

Reciprocal Certificate

A CPA licensed in another jurisdiction who wishes to perform or offers to perform services for North Carolina clients and who will reside or establish an office in North Carolina must obtain a reciprocal North Carolina CPA certificate.

A reciprocal North Carolina CPA certificate may be issued to any individual who is an actively licensed CPA in another jurisdiction and who is allowed to practice public accountancy in that jurisdiction. In North Carolina, CPA = CPA.

Fee: Reciprocal Certificate Fee.....\$75.00

Firm Registration

Firm registration required and Board has power to charge a fee for registering firms.

CPAs shall not engage in public practice through a firm which is in violation of the firm registration requirements.

Fee: Registration.....\$50.00
Office in North Carolina.....No Fee
Office in North Carolina and Other State(s) then per partner.....\$10.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

NORTH DAKOTA

North Dakota State Board of Accountancy

2701 S. Columbia Road
Grand Forks, ND 58201-6029

Attn: Jim Abbott

Executive Director

Phone: 800-532-5904

Fax: 701-775-7430

E-Mail: ndsba@state.nd.us

Web Site: www.state.nd.us/ndsba

North Dakota Society of CPAs

2701 S. Columbia Road
Grand Forks, ND 58201-6029

Attn: Jim Abbott

Chief Staff Executive

Phone: 701-775-7100

Fax: 701-775-7430

E-Mail: jabbott@ndscpa.org

Web Site: www.ndscpa.org

Substantial Equivalency

An individual whose principal place of business is not in this state shall have all the privileges of licensees in this state without the need to obtain a certificate or if they hold a valid certificate as a CPA from any state that has attained substantial equivalency, or if the individual's CPA qualifications are deemed to meet substantial equivalency. Individuals intending to enter the state under this provision shall submit the applicable application and fees prior to entry.

The statute recognizes state qualifications; however, they must be substantially equivalent. It does not clarify standards for state substantial equivalency. North Dakota's education, exam and experience requirements meet UAA standards.

Notification: Requires an application.

Fee: Substantial Equivalency Fee.....\$140.00

Temporary Practice

The board may allow the temporary practice of public accounting if the CPA or LPA has acquired at least 60 hours of approved CPE within the preceding three years and agrees in writing to complete, within one year of commencing public practice, the remaining continuing education hours necessary to total 120 hours. If the remaining continuing education hours are not completed within the one-year, the CPA or LPA must immediately cease practicing public accounting.

Reciprocal Certificate

CPAs, who hold a certificate from another state may obtain a reciprocal CPA certificate, provided their state extends similar reciprocity to North Dakota CPAs. An applicant for a reciprocal certificate must have passed the examination with grades that would have been passing grades in North Dakota at the time, must meet all requirements for a certificate (at the

time of application or at the time of issuance of the other state certificate), and pay the applicable fees. There is also provision for obtaining a ND certificate without meeting all these requirements, if the applicant (or their state, which issued their certificate) has attained substantial equivalency.

Fee: Reciprocal Certificate\$140.00

Firm Registration

Firm registration required.

Fee: One to Two Licensees.....\$ 50.00
Three to Fifteen Licensees.....\$100.00
Sixteen to Forty-Nine Licensees.....\$200.00
Fifty or More Licensees.....\$300.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

OHIO

Accountancy Board of Ohio

77 South High Street, 18th Floor

Columbus, OH 43215-6128

Attn: Ronald J. Rotaru

Executive Director

Phone: 614-466-4135

Fax: 614-466-2628

E-Mail: ronald.rotaru@acc.state.oh.us

Web Site: www.acc.ohio.gov/

Ohio Society of CPAs

P.O. Box 1810

535 Metro Place South

Dublin, OH 43017

Attn: J. Clarke Price

Chief Staff Executive

Phone: 614-764-2727, x305

Fax: 614-764-5880

E-Mail: cprice@ohio-cpa.com

Web Site: www.ohioscpa.com

Substantial Equivalency

Statute recognizes state qualifications; however, they must be substantially equivalent to Ohio's requirements. Ohio's education, exam and experience requirements meet UAA standards.

Fee Substantial Equivalency CPA Certificate.....\$100.00

Temporary Practice

Temporary practice in Ohio is permitted if the CPA holds a certificate in good standing in another state or an equivalent foreign designation. Please contact the Board for details.

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA of another state who has met requirements substantially equivalent to those in effect in Ohio either at the time of application or at the time of obtaining the original CPA certificate in the other state.

Fee: Reciprocal CPA Certificate.....\$100.00

Firm Registration

Firm registration required.

Fee: Initial Application.....\$10.00

OKLAHOMA

Oklahoma Accountancy Board

4545 Lincoln Blvd., Suite 165
Oklahoma City, OK 73105-3413
Attn: Edith Steele
Executive Director
Tel: 405-521-2397
Fax: 405-521-3118
E-Mail: edith.steele@oab.state.ok.us
Web Site: www.oab.state.ok.us

Oklahoma Society of CPAs

50 Penn Place
1900 NW Expressway, #910
Oklahoma City, OK 73118-9998
Attn: Daryl J. Hill
Chief Staff Executive
Tel: 405-841-3800, x3812
FAX: 405-841-3801
E-Mail: dhill@oscpa.com
Web Site: www.oscpa.com

Substantial Equivalency

An individual whose principal place of business is not in Oklahoma, having a valid certificate or license from any state which the NASBA National Qualification Appraisal Service has deemed to be substantially equivalent to the requirements for public practice in Oklahoma, may serve Oklahoma clients by notification. Such notification must be within 30 days after the accepting or the offer to render professional services. Effective November 1, 2004, the notification process shall be waived for individuals whose principal place of business is located in a state which would likewise waive the notification process for Oklahoma registrants.

Notification: Notification is required.

Fee: Based on the state you will be arriving from. Each state application fee is different. Must contact the board or go on-line.

Temporary Practice

Effective November 1, 2004, there are no longer provisions for temporary practice. The practitioner shall either serve Oklahoma clients through the substantial equivalent notification process (for non-residents) or by filing for an Oklahoma reciprocal CPA certificate or PA license.

Reciprocal Certificate

A reciprocal CPA certificate or PA license may be issued to a CPA or PA of another jurisdiction, provided that such other entity extends similar privileges to Oklahoma CPAs and PAs. Applicants for reciprocal certificates/licenses need not meet a residence requirement but must hold a CPA certificate or PA license in good standing issued by examination which authorized

the individual to practice as a certified public accountant or public accountant with grades which were equivalent to passing a test for the same purpose in Oklahoma. Applicants must meet specified educational and/or experience requirements and effective, July 1, 2005 must show evidence of successful completion of an ethics examination. The ethics examination course must be at least 8 hours and the applicant must receive a score of 90 or above.

Fee: Based on the state you will be arriving from. Each state application fee is different. Must contact the board or go on-line.

Firm Registration

Firm registration required Stat. Sec.

Individuals may not practice public accounting through an entity which does not hold a valid permit in the state.

Fee: Required to contact the Board for specific fees.

OREGON

Oregon State Board of Accountancy

3218 Pringle Road, S.E. #110
Salem, OR 97302-6307
Attn: Carol Rives, Esq.
Phone: 503-378-4181
Fax: 503-378-3575
E-Mail: carol.rives@state.or.us
Web Site: <http://eqov.oregon.gov/BOA/>

Oregon Society of CPAs

P.O. Box 4555 (97076-4555)
10206 Southwest Laurel Street
Beaverton, OR 97005
Attn: Cheryl L. Langley
Chief Staff Executive
Phone: 503-641-7200, ext. 25
Fax: 503-626-2942
E-Mail: clangley@orcpa.org
Web Site: www.orcpa.org/home.asp

Substantial Equivalency

Defined in the statute and rules. Recognizes state and individual requirements in comparison to state requirements.

A CPA with an active license in good standing that is issued by another state who does not have a principal place of business in Oregon may receive authorization to perform public accounting services in Oregon under the provisions of substantial equivalency.

Notification: Submit an application.

Fee: Substantial Equivalency by Notification Application.....\$100.00

Temporary Practice

The jurisdiction does not provide for temporary practice.

Reciprocal Certificate

Individuals who wish to establish a principal place of business in this state are required to obtain a CPA certificate and permit under this section prior to practicing as a CPA in this state.

Fee: Application by Reciprocity for CPA Initial Registration.....\$150.00
Application by Reciprocity for Initial Permit.....\$150.00

Firm Registration

Firm cannot use the CPA title unless it is registered.

Fee: Application for Registration.....\$100.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

PENNSYLVANIA

Pennsylvania State Board of Accountancy

2601 North Third St.

Harrisburg, PA 17110

Attn: Dorna J. Thorpe

Board Administrator

Phone: 717-783-1404

Fax: 717-705-5540

E-Mail: dothorpe@state.pa.us

Web Site: www.dos.state.pa.us/account

Pennsylvania Institute of CPAs

1650 Arch Street, 17th Floor

Philadelphia, PA 19103

Attn: Albert E. Trexler

Chief Staff Executive

Phone: 215-972-6180

Fax: 215-496-9212

E-Mail: atrexler@picpa.org

Web Site: www.picpa.org

Substantial Equivalency

Statute recognizes state qualifications; however, they must be substantially equivalent to Pennsylvania's requirements. Legislation is still pending for both Section 3 and Section 23 of Substantial Equivalency requirements.

Temporary Practice

An out-of-state accountant who is engaged in public practice in another state may temporarily practice in Pennsylvania on professional business incident to his/her regular practice outside of Pennsylvania, provided such temporary practice is conducted in conformity with Board rules. He/she must apply to the Board and receive written approval.

Fee: Temporary Permit\$25.00

Reciprocal Certificate

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 years of public accounting experience or has maintained a current license for the immediately preceding five years.

Fee: Reciprocal Application.....\$65.00

Firm Registration

Firm registration required for firms composed of CPAs or PAs engaged in the practice of public accountancy.

Fee: Biennial Licensure.....\$45.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

RHODE ISLAND

Rhode Island Board of Accountancy

233 Richmond Street, Suite 236
Providence, RI 02903-4236
Attn: Rosemary B. Snyder
Administrator Officer
Phone: 401-222-3185
Fax: 401-222-6654
E-Mail: boa@dbr.state.ri.us
Web Site: www.dbr.state.ri.us

Rhode Island Society of CPAs

45 Royal Little Drive
Providence, RI 02904
Attn: Raymond Church
Chief Staff Executive
Phone: 401-331-5720
Fax: 401-454-5780
E-Mail: rchurch@riscpa.org
Web Site: www.riscpa.org

Substantial Equivalency

Substantial Equivalency is tied to Rhode Island licensure requirements.

Notification: Verification of experience is required.

Fee: Application Fee.....\$125.00

Temporary Practice

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

Reciprocal Certificate

The Board shall, upon payment of a fee to be determined by Board rule and regulation, issue a certificate to a holder of a certificate issued by another state provided that the applicant meets all current requirements in Rhode Island at the time application is made; at the time of the issuance of the applicant's certificate in the other state, the applicant met all requirements then applicable in Rhode Island; if the applicant meets all requirements except the educational or experience requirement of Rhode Island or passed the examination under different credit provisions then applicable in Rhode Island, then either the applicant has five years of experience in the practice

of public accountancy within the 10 years prior to application, or the applicant has five years of such experience over a longer or earlier period and has completed 15 current semester hours of accounting, auditing, and such other related subjects as the Board may specify by rule, at an accredited institution; and has one year of current experience in the practice of public accountancy.

Fee: Application Fee.....\$100.00

Firm Registration

Firm registration required.

Fee: Application and fee required. Must contact the Board for exact fees.

SOUTH CAROLINA

South Carolina Board of Accountancy
110 Centerview Drive-Kingstree Building
P.O. Box 11329
Columbia, SC 29211
Attn: Doris Cubitt, CPA
Executive Director
Phone: 803-896-4770
Fax: 803-896-4554
E-Mail: cubitt@llr.sc.gov
Web Site: www.llr.state.sc.us/POL/Accountancy

South Carolina Association of CPAs
570 Chris Drive
West Columbia, SC 29169
Attn: Erin Hardwick
Executive Director
Phone: 803-791-4181, ext. 104
Fax: 803-791-4196
E-Mail: ehardwick@scacpa.org
Web Site: www.scacpa.org

Substantial Equivalency

Statute recognizes state qualifications; however, they must be substantially equivalent to South Carolina's requirements. South Carolina's experience requirement is 2 years for public accounting, industry or government.

Notification: Notify the Board and submit an application.

Fee: Annual fee is required.

Temporary Practice

Temporary practice by a licensed accountant of another state is permitted on business incident to such person's regular practice outside the State, provided that the applicant is licensed in a state that is substantially equivalent, registers with the Board and complies with its regulations.

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA of another state, provided the applicant has passed the Uniform CPA Examination; holds a current certificate and license or permit to practice public accounting in the other state; and meets the current education and experience required in South Carolina or the education and experience that was required in South Carolina at the time the applicant's certificate was issued in the other state. The experience requirement is considered met if the applicant has at least three years of experience in the practice of public accounting as a CPA licensed to practice in the other state. Also, a reciprocal certificate will be granted if an applicant has five years of experience in the practice of public accountancy, after passing the exam and within the previous 10 years.

Fee: Reciprocal Certificate \$50.00
Non-resident Registration Fee.....\$120.00

Firm Registration

If firm holds itself out as a CPA firm or signs financial statements registration is required.

Fee: Application for Registration.....\$50.00
(each office must file an application and fee)

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

SOUTH DAKOTA

South Dakota Board of Accountancy

301 East 14th Street, Suite 200

Sioux Falls, SD 57104

Attn: Bobbi Barnhill

Executive Director

Phone: 605-367-5770

Fax: 605-367-5773

E-Mail: sdbdacct.sdbd@midconetwork.com

Web Site: www.state.sd.us/dcr/accountancy

South Dakota CPA Society

P.O. Box 1798 (57101-1798)

1000 West Avenue North

Suite 100

Sioux Falls, SD 57104

Attn: Laura Coome

Chief Staff Executive

Phone: 605-334-3848

Fax: 605-334-8595

E-Mail: lcoome@iw.net

Web Site: www.sdcpa.org

Substantial Equivalency

Non-resident Notification was implemented in July 2002. An individual whose principal place of business is not in this state having a valid license as a certified public accountant from any state which the board has verified to be in substantial equivalence with the CPA licensure requirements of SDCL chapter 36-20B, is presumed to have qualifications substantially equivalent to this state's requirements and has all the privileges of licensees of this state without the need to obtain a license under §§ 20:75:03:01 and 20:75:03:08. However, such an individual shall notify the board of the individual's intent to enter or perform accounting services in South Dakota under this provision and of any pending disciplinary action by any other board.

Any licensee of another state exercising the privilege afforded under this section hereby consents, as a condition of the granting of this privilege, to:

- (1) The personal and subject matter jurisdiction of the board;
- (2) Comply with this chapter and the board's rules; and
- (3) The appointment of the state board which issued the license as the agent upon whom process may be served in any action or proceeding by this board against the licensee.

A licensee from another state, intending to perform attest services in South Dakota must do so through a licensed firm and must notify the state of South Dakota by filing the Notification for Non-Resident CPA to Practice Public Accounting in South Dakota form provided by the board.

The notification is not a license or a permit for the firm to practice in South Dakota. The firm must file a firm permit application if performing or offering to perform attest services to South Dakota clients.

An applicant for notification to practice public accounting as a non-resident must provide general information as requested, on forms provided by the board, to include: name, address, telephone number, business name, and business address. An applicant must provide an individual CPA certificate number, the date issued, the date of expiration, and the name of the issuing board.

An applicant must sign an affidavit waiving any claim of confidentiality or privacy regarding disclosure of public records regarding professional ethics and conduct and continuing professional education requirements. The applicant shall authorize the board to make such investigation inquiries it deems necessary and release from liability any party responding to such inquiries. The notification to practice public accounting as a non-resident form shall be notarized by a notary public. Practice rights shall be issued to a licensee of another state, contingent upon a license in good standing. For purposes of this part, "good standing" means a person who is actively licensed and whose license is not conditioned, limited, or in any way restricted or subject to discipline at the time of application, during temporary licensure, or during exemption.

Fees: Notification Form.....	\$50.00
(annual renewal)	
Firm Permit per firm location.....	\$50.00
Individual CPA listed on the firm permit.....	\$65.00

Temporary Practice

Refer to Substantial Equivalency description.

Reciprocal Certificate

Refer to Substantial Equivalency description.

Firm Registration

Firm registration required.

Fee: Initial Permit –	
(A) Per Office (Aug. 1 – Jan. 31).....	\$50.00
Plus per Certificate Holder.....	\$65.00
(B) Per Office (Feb. 1 – Jul. 21).....	\$25.00
Plus per Certificate Holder.....	\$35.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

TENNESSEE

Tennessee State Board of Accountancy

500 James Robertson Parkway
2nd Floor
Nashville, TN 37243-1141
Attn: Linda L. Biek, CPA
Executive Director
Tel: 615-741-2550
Fax: 615-532-8800
Email: linda.biek@state.tn.us
Web Site: www.state.tn.us/commerce/boards/tnsba/index.html

Tennessee Society of CPAs

201 Powell Place
Brentwood, TN 37027
Attn: Brad Floyd
Chief Staff Executive
Tel: 615-377-3825
FAX: 615-377-3904
E-Mail: bfloyd@tscpa.com
Web Site: www.tscpa.com

Substantial Equivalency

The statute recognizes the state qualifications; however, they must be substantially equivalent to Tennessee's requirements or its designee. Tennessee's education, exam and experience requirements meet UAA standards.

Notification: Requires notification from applicant.

Fee: Application Fee to NASBA.....\$65.00

Temporary Practice

Tennessee has recently approved a Non-resident Notification to practice public accounting in Tennessee. Individuals may also notify the board office regarding their intent to practice if they are from a "substantially equivalent" state by registering with NASBA's CredentialNet service or by applying for reciprocity for a Tennessee license.

Fee: Temporary Practice Permit (no pro-rating).....\$50.00

Reciprocal Certificate

A reciprocal CPA certificate may be issued to a CPA of another state who resides in Tennessee or conducts business within the state. The applicant can qualify if he/she has passed the CPA exam, an ethics exam, and has obtained four years experience out of the last 10 years since passing the exam; or if he/she meets this state's requirements for a certificate, by meeting the 150 semester hour education requirement, and has obtained one year of experience.

Fee: Reciprocal Processing Fee \$200.00

Firm Registration

Registration required for any firm of CPAs engaged in practice.

Fee: Application and Firm Permit.....\$50.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

TEXAS

Texas State Board of Public Accountancy

333 Guadalupe
Tower III, Suite 900
Austin, TX 78701-3900
Attn: William Treacy
Executive Director
Tel: 512-305-7800
Fax: 512-305-7854
E-Mail: executive@tsbpa.state.tx.us
Web Site: www.tsbpa.state.tx.us

Texas Society of CPAs

14651 N. Dallas Parkway
Suite 700
Dallas, TX 75254-8887
Attn: John M. Sharbaugh
Chief Staff Executive
Tel: 972-687-8500
FAX: 972-687-8646
E-Mail: jsharbaugh@tscpa.net
Web Site: www.tscpa.org

Substantial Equivalency

An individual who holds a certificate or license as a certified public accountant issued by another state and whose principal place of business is not in this state may exercise all the privileges of certificate and license holders of this state without obtaining a certificate or license if qualified under the *Public Accountancy Act Section 901.412 (Registration Of Out-of-State Practitioner With Substantially Equivalent Qualifications)*.

Notification: Applicant must register with the Board.

Fees: Applicant must pay a \$100 processing fee with a fee cap of \$250. The fee will be waived if the CPA's home state waives or does not charge the Texas CPA a fee for Substantial Equivalency.

Temporary Permit

A licensed firm of another state or territory may practice temporarily in Texas on professional business incident to its regular practice.

Fee: Temporary Practice Permit.....\$100.00

Reciprocal Certificate

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

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

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

Fee: Reciprocity Certificate \$300.00

Firm Registration

Registration required for any firm qualified under this Act or prior Acts and for firms of CPAs or PAs engaged in practice.

Fee: Annual Firm Permit (per each office).....\$50.00
(There is an additional fee based on the number of CPAs and non-CPAs within the firm. Contact the Board for fees)

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

UTAH

Utah Board of Accountancy
P.O. Box 146741
Salt Lake City, UT 84114-6741
Attn: Clyde Ormond
Executive Director
Phone: 801-530-6396
Fax: 801-530-6511
E-Mail: cormond@utah.gov
Web Site: www.dopl.utah.gov

Utah Association of CPAs
220 East Morris Avenue
Suite 320
Salt Lake City, UT 84115-3283
Attn: Jeannie Patton
Chief Staff Executive
Phone: 801-466-8022
Fax: 801-485-6206
E-Mail: jp@uacpa.org
Web Site: www.uacpa.org

Substantial Equivalency

State complies in part with UAA.

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.

Reciprocal Certificate

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

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

Fee: Reciprocity (endorsement).....\$75.00

Firm Registration

Firm registration required.

Registration requirement only extends to partners, officers and shareholders.

Fee: Application for Registration.....\$90.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

VERMONT

Vermont Board of Public Accountancy

Office of Professional Regulation
26 Terrace Street, Drawer 09
Montpelier, VT 05609-1106
Attn: Carla Preston
Administrator
Phone: 802-828-2837
Fax: 802-828-2465
E-Mail: cpreston@sec.state.vt.us
Web Site: [www.vtprofessionals.org/opr1/
accountants](http://www.vtprofessionals.org/opr1/accountants)

Vermont Society of CPAs

100 State Street, Ste. 500
Montpelier, VT 05602
Attn: Deborah L. Riley
Chief Staff Executive
Phone: 802-229-4939
Fax: 802-223-0360
E-Mail: debriley@sover.net
Web Site: www.vtcpa.org

Substantial Equivalency

Not a substantially equivalent state.

Temporary Practice

- (A) Applications for temporary registration pursuant to §74a of the Act shall be made on a form provided by the Board, and accompanied by the appropriate fee.
- (B) Each application shall be accompanied by a statement of the applicant, or in the case of a partnership or corporation, or other business organization, by a partner or shareholder of the applicant:
- (1) showing that the applicant is duly licensed in another jurisdiction to practice public accounting;
 - (2) identifying the specific professional engagement to be performed in this State pursuant to the temporary permit; and
 - (3) stating the name and office address of each person who will be engaged in the performance of the engagement in this State.
 - (4) Applicants performing attest functions within the State of Vermont must provide satisfactory evidence of a peer review in accordance with Rule 10.7.
- (C) Each applicant shall have the jurisdiction where the applicant is licensed forward a certificate of good standing to the Board.

Time Limits: Temporary registrations expire three months after issuance. An applicant may be granted only one temporary registration per calendar year. An applicant who desires more than one registration must apply for a license by endorsement under section 5.12.

Fees: Registration of nonresident firm for temporary practice \$50.00

Reciprocal Certificate

Endorsement: An applicant for endorsement who is licensed to practice as a certified public accountant from another state or jurisdiction must hold a license in good standing as a certified public accountant in a state or jurisdiction which has requirements substantially equal to those of the State of Vermont.

- (A) Applicants by endorsement must have fulfilled the CPE requirements under Part 9 of the rules for the period immediately preceding the application for licensure in Vermont.
- (B) An applicant by endorsement must provide the Board with a certificate of good standing from each jurisdiction where the applicant is licensed and one photograph, signed on the back before a notary public or similar public official.
- (C) Applicants by endorsement must provide transcripts of their education required for initial licensure.
- (D) Applicants by endorsement must provide proof of completing an 8 hour professional ethics course for public accountants. In order to qualify under this section, the ethics course must have been completed within two years of the filing date of the application. See Rule 5.1(A) for when an application is deemed "filed."
- (E) Applicants by endorsement may be eligible to waive the experience and the professional ethics course requirements under the provisions of 26 V.S.A. §72(c)(2).
- (F) The Board must document all decisions in writing as to whether an applicant is granted or denied a license. If the Board denies a license, it must give the specific reason(s). It must also inform the applicant of his or her right to appeal the decision to an appellate officer.

Firm Registration

Firm registration required.

Fee: Firm Registration.....\$35.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

VIRGINIA

Virginia Board of Accountancy

3600 West Broad Street
Suite 378
Richmond, VA 23230-4916
Attn: Nancy T. Feldman
Executive Director
Phone: 804-367-8505
Fax: 804-367-2174
E-Mail: boa@boa.state.va.us
Web Site: www.boa.virginia.gov

Virginia Society of CPAs

4309 Cox Road (23960)
P.O. Box 4620
Glen Allen, VA 23058-4620
Attn: Thomas M. Berry
Chief Staff Executive
Phone: 804-270-5344
Fax: 804-273-1741
E-Mail: tberry@vscca.com
Web Site: www.vscpa.com

Substantial Equivalency

Statute recognizes qualifications; however, they must be substantially equivalent to Virginia's requirements or its designee. Virginia's education, exam and experience requirements meet UAA standards.

Notification: No notification required.

Fee: No fee required.

Temporary Practice

Virginia makes no provision for the issuance of temporary permits to practice.

Reciprocal Certificate

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 passes a special examination in professional ethics. Virginia recognizes licensees from states and jurisdictions determined to be substantially equivalent. This provision eliminates some of the paperwork required of the applicant.

Virginia recognizes CPAs from states and jurisdictions that have been determined substantially equivalent.

Fee: Certificate by Endorsement \$24.00

Firm Registration

Registration required for PC & PLLC.

Requirements extend to professional staff members, sole proprietors, partners, members and shareholders.

Fee: Biennial Registration.....\$24.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

WASHINGTON

Washington State Board of Accountancy

P.O. Box 9131
Olympia, WA 98507-9131
Attn: Richard C. Sweeney
Executive Director
Phone: 360-753-2585
Fax: 360-664-9190
E-Mail: ricks@cpaboard.wa.gov
Web Site: www.cpaboard.wa.gov

Washington Society of CPAs

902 140th Avenue, N.E.
Bellevue, WA 98005-3480
Attn: Richard E. Jones
Chief Staff Executive
Phone: 425-586-1124
Fax: 425-562-8853
E-Mail: rjones@wscpa.org
Web Site: www.wscpa.org/wscpa

Substantial Equivalency

Statute requires individual's or other state's requirements to be substantially equivalent to Washington. The Board may look to NASBA's qualification appraisal service in making a determination of substantial equivalency.

Notification: Notification is required.

Fee: A fee is required.

Temporary Practice

Practice Privilege: State law, RCW 18.04.350(2) provides for practice privileges for individuals. If the CPA's level of practice in Washington meets the Board's definition of "entering the state," in order to enter the state under the practice privilege provisions of Washington state law the CPA must meet the statutory requirement to qualify.

Notification: Notification of Intent to Enter form.

Fee: Notification Form Fee.....\$330.00

Notice is effective for 3 years.

Reciprocal Certificate

The board may issue a license through interstate reciprocity if an individual holds a CPA license to practice public accounting issued by another state provided: 1) the individual meets the Board's current qualifications requirements, 2) the individual practiced public accounting in another state in 5 out of the last 10 or 3 out of the last 5 years, or 2) the individual is deemed substantially equivalent by NASBA.

Fee: Notification Form Fee.....\$330.00

Firm Registration

Firm registration required.

Registration requirements only extend to sole proprietors, partners, shareholders and managers of LLCs.

Fee: Firm License Fee.....\$230.00
(Sole Practitioner, without employees is exempt from fees)

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

WEST VIRGINIA

West Virginia Board of Accountancy

106 Capitol Street
Suite 100
Charleston, WV 25301-2610
Attn: JoAnn Walker
Executive Director
Phone: 304-558-3557
Fax: 304-558-1325
E-Mail: wvboa@mail.wvnet.edu
Web Site: www.wvboacc.org

West Virginia Society of CPAs

900 Lee Street, Suite 1201
P.O. Drawer 1673 (25326)
Charleston, WV 25301
Attn: Patricia Moyers
Chief Staff Executive
Phone: 304-342-5461
Fax: 304-344-4636
E-Mail: pat@wvscpa.org
Web Site: www.wvscpa.org

Substantial Equivalency

State complies in part with the UAA.

Fee: Substantially Equivalent Practitioner License.....\$10.00

Temporary Practice

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

Fee: Non-Resident License Application \$65.00

Reciprocal Certificate

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

Fee: Application for Reciprocal Certificate.....\$90.00

Firm Registration

Board authorization required for accounting corporation.

Fee: Firm Registration.....\$55.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

WISCONSIN

Wisconsin Accounting Examining Board

1400 East Washington Avenue

P.O. Box 8935

Madison, WI 53708-8935

Attn: Tim Wellnitz

Bureau Director

Phone: 608-261-4486

Fax: 608-267-3816

E-Mail: tim.wellnitz@drl.state.wi.us

Web Site: <http://drl.wi.gov/index.htm>

Wisconsin Institute of CPAs

P.O. Box 1010 (53008-1010)

235 North Executive Drive

Suite 200

Brookfield, WI 53005

Attn: LeRoy Schmidt

Chief Staff Executive

Phone: 262-785-0445, ext. 3014

Fax: 262-785-0838

E-Mail: leroy@wicpa.org

Web Site: www.wicpa.org

Substantial Equivalency

Section 442.025(4) states that no certificate or license is needed if a CPA is licensed by a state which has requirements that are substantially equivalent to the UAA or individually possess qualifications that are substantially equivalent to the UAA.

Notification: None

Fee: None

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.

Reciprocal Certificate

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

Fee: Reciprocal Certificate\$59.00

Firm Registration

Registration required for individuals who are owners in CPA or PA firms with which they are associated.

For persons and firms licensure is required.

Fee: Biennial Registration.....\$65.00

Research obtained from Rules on State Board websites.
For authoritative information contact the individual State
Boards of Accountancy.

NOTE: Not all Board websites have up-to-date information.

As of 10/17/06

WYOMING

Wyoming Board of Certified Public Accountants

2020 Carey Avenue
Cheyenne, WY 82002-0610
Attn: Peggy Morgando
Executive Director
Phone: 307-777-7551
Fax: 307-777-3796
E-Mail: pmorga@state.wy.us
Web Site: <http://cpaboard.state.wy.us>

Wyoming Society of CPAs

504 W. 17th Street, Ste. 200
Cheyenne, WY 82001
Attn: Renee Brower
Chief Staff Executive
Phone: 307-634-7039
Fax: 307-634-5110
E-Mail: renee@wyocpa.org
Web Site: www.wyocpa.org

Substantial Equivalency

W.S. 33-3-116. Certified Public Accountant; Holders of Certificates in Sister States or Foreign Countries. The board may issue a certificate as a certified public accountant to any person who holds a certificate of a certified public accountant or a similar recognized credential, then in full force and effect, issued under the laws of any state or foreign country when that person meets requirements which are substantially equivalent to the requirements set forth in W.S. 33-3-109(a)(ii) through (v).

W.S. 33-3-109. Certified Public Accountant; Qualifications; (a) An active certificate of "certified public accountant" shall be granted by the board to any person: (i) Who is a resident of Wyoming or has a place of business in Wyoming or, as any employee, is regularly employed in Wyoming; and (ii) Who has attained the age of majority in Wyoming; and (iv) Who has passed a written examination in accounting and auditing and other related subjects the board determines to be appropriate; and (v) Who meets the requirements of subparagraphs (A) and (B) or subparagraphs (C) and (D) of this paragraph: (A) earned a baccalaureate degree conferred by a college or university recognized by the board, with a total education program to include an accounting concentration or equivalent as determined to be appropriate by the rules and regulations of the Board, or what the board determines to be substantially equivalent of the foregoing; (B) completed at least four (4) years of full-time experience in the practice of public accounting. The experience shall include providing any type of service or advice involving the use of accounting skills; any auditing, review, or compilation service; any management advisory or financial advisory service; or any tax or consulting service. Experience shall be verified by an active certified public accountant or the equivalent as determined by the Board, or by providing representative samples of work as determined by the board. The experience shall be acceptable if it is gained through employment in government, industry, academia, or public accounting; or (C) completed at least one hundred fifty (150) semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined to be appropriate by the rules and regulations of the Board; (D) completed at least one (1) year of full-time experience in the practice of public accounting. The experience shall include providing

any type of service or advice involving the use of accounting skills; any auditing, review, or compilation service; any management advisory or financial advisory service; or any tax or consulting service. Experience shall be verified by an active certified public accountant or the equivalent as determined by the Board, or by providing representative samples of work as determined by the board. The experience shall be acceptable if it is gained through employment in government, industry, academia, or public accounting. (c) As used in this Act, the practice of certified public accounting means holding oneself out to the public or otherwise in such a manner as to state or imply that one is: (i) skilled in the practice of accounting and auditing; (ii) Qualified to express any form of assurance on financial statements; (iii) Qualified to express opinions on financial statements for credit purposes for use in the courts, or for other purposes involving third party reliance on these financial statements; or (iv) Skilled in the provision of any accounting service including recording and summarizing financial transactions, analyzing and verifying financial information, reporting financial results to an employer, clients, or other parties and rendering tax or management advisory services to any employer, clients, or other parties. (d) There shall be an annual certificate fee not exceeding three hundred dollars (\$300.00) to be determined by the board. All certificates shall expire on the last day of December of each year and may be renewed annually for period of one (1) year by certificate holders and registrants who meet the requirements specified in subsection (a) of this section and upon payment of the annual fee. If the annual certificate fee is not paid by the first day of November, a late renewal fee as set by the Board, not to exceed one hundred and fifty dollars (\$150.00) will be added to the renewal fee.

Notification: Application/Certificate.

Fee: Allows Board to determine the fee.

Temporary Practice

There are no provisions in the statutes to grant a temporary certificate or permit. There are no de minimis provisions in Wyoming. All certificate holders and CPA firms who enter the state and provide one or more public accounting services to Wyoming clients or entities domiciled in Wyoming must obtain and maintain an active certificate and CPA firm permit in Wyoming.

Reciprocal Certificate

W.S. 33-3-116. Provides for reciprocity to holders of certificates in sister states.* The Board may issue a certificate as a certified public accountant to any person who holds a certificate of a certified public accountant, then in full force and effect, issued under the laws of any state when that person meets requirements which are substantially equivalent to the requirements set forth in W. S. 33-3-109 (a)(ii) through (v).

An applicant for reciprocity in Wyoming is deemed to have met requirements substantially equivalent to Wyoming's when he/she qualifies under any one of the following criteria:

- Holds an active CPA certificate issued by any US State or jurisdiction for four (4) of the last ten (10) years and the certificate is in good standing; or
- Holds an active CPA certificate issued by a state of jurisdiction deemed substantially equivalent to the Uniform Accountancy Act as a one-tier licensing state by the NASBA National Qualification Appraisal Service and the certificate is in good standing; or
- Holds an individual permit issued by a state or jurisdiction deemed substantially equivalent to the Uniform Accountancy Act as a two-tier licensing state by the NASBA National Qualification Appraisal Service and is in good standing; or
- Can demonstrate one meets Wyoming's education, examination, and experience requirements individually and certificates held are in good standing.
- To determine if you meet one of the above requirements, reference the Substantial Equivalency (SE) List.

To apply for a reciprocal certificate in Wyoming, one must:

- Complete an Application for Reciprocal Certificate;
- Pay applicable fees;
- If your SE status can be verified electronically, no other documentation is needed;
- If your SE status cannot be verified electronically, you must complete the following form and submit it to the other state board:
 - Authorization for Interstate Exchange of Examination and Licensure Information form - complete the top portion and forward directly to the state you're basing your reciprocal application on - do not send this form to us!
 - Firm Registration as applicable

Reciprocal Fees: One time certificate: \$ 25
 Active Status: \$210 - Total Active: \$235
 Inactive Status: \$105 - Total Inactive: \$130

Firm Registration

W.S. 33-3-119. Accounting Office Registration.

Each office of a certified public accountant established or maintained in Wyoming for the practice of public accounting which is advertised as an office of a certified public accountant shall be registered annually with the board. No fee shall be charged for the registration of offices. Each office shall be under the direct supervision of a resident manager who holds an active Wyoming certificate. The board shall by regulation prescribe the procedure to be followed in effecting these regulations.

W.S. 33-3-120. Permits; Annual Fee; Renewal; Requirements.

- (a) Permits to engage in the practice of public accounting as a certified public accountant firm in Wyoming shall be issued by the board to certified public accountant firms registered under this act if all offices of the registrant are maintained and registered as required under W. S. 33-3-119.

- (b) There shall be an annual permit fee not exceeding three hundred dollars (\$300.00) to be determined by the board. All permits shall expire on the last day of December of each year and may be renewed annually for period of one (1) year by who meet the requirements specified in subsection (a) of this section and upon payment of the annual fee. If the annual permit fee is not paid by the first day of November, a late renewal fee as set by the Board, not to exceed one hundred and fifty dollars (\$150.00) will be added to the renewal fee.

Firm Fees: For all types - \$210.00