

CPA CERTIFICATE AND PERMIT TO PRACTICE REQUIREMENTS

All CPA candidates must pass the Uniform CPA Examination to qualify for the CPA certificate and permit to practice. For information about the education requirements, see the chart below. The 150-hour requirement is currently in effect in 45 states. For more information about the requirements in a particular state, please contact the state board of accountancy (addresses in Appendix B). Some states require a special examination in professional ethics (see pages 162–163).

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE			EXPERIENCE THAT QUALIFIES	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (in years)/ Baccalaureate/ Graduate Study	Semester Hours in Accounting	Certificate	License/ Permit to Practice	Public Accounting Experience Required (in years)	Acceptable Nonpublic Accounting Experience as Deemed Acceptable by the Board (in years)
ALABAMA	19	Yes	Not required	Bac./150 hrs./Grad.	33 (a)	0	1	1	5
ALASKA	19	No	Not required	Baccalaureate/150 hrs. (b)	15	2–3	2–3 (c)	2–3	4–6 (d)
ARIZONA	18	No	Not required	Baccalaureate/150 hours	30(g) 36 total	1	1 (c)	1	1
ARKANSAS	N/A	No	R/E/O	Baccalaureate 150 hrs./Graduate	30 (a)	1 0	1 1	1 1	1 1
CALIFORNIA	N/A	No	Not required	120/Bac./150 hrs. (e)	10/24	1–4	1–4	1–4	1–4
COLORADO	N/A	No	Not required	Baccalaureate Graduate	27	1 0	1 (c) 0 (c)	1 0	1 0
CONNECTICUT	N/A	No	Not required	Baccalaureate/150 hrs.	36	2–3	2–3	2-3	2-3
DELAWARE	18	No	Not required	2 Baccalaureate Graduate	21	0 0 0	4 2 1	8 4 2	4 4 2
DISTRICT OF COLUMBIA	18	No	Not required (6 mos.)	Baccalaureate/150 hrs. (mm)	27	0	1	1	1
FLORIDA	N/A	No	Not required	Baccalaureate plus 30 hrs.	36	0 0	0 (c) 0 (c)	1 - 5 (ii) 0	1 - 5 (ii) 0
GEORGIA	18	No	Not required	Baccalaureate/150 hrs. (jj)	30 (a)(kk)	0	2	2(pp)	5(pp)
GUAM (nn)	N/A	No	Not required	Baccalaureate/150 hrs. Master's (Business) Master's (Accounting)	24 (bb) 24 (cc) —(dd)	0 0 0	2 (ee) 2 (ee) 2 (ee)	2 (ee) 2 (ee) 2 (ee)	2 (ff) 2 (ff) 2 (ff)
HAWAII (f)	18	Yes	Not required	Baccalaureate Bac./150 hrs.	18 (g) 24 (g)	2–4.5 2	0	2.5–4.5 0	2 2
IDAHO	18	No	R (h)	Bac./150 hrs./Grad.	24	1	1 (c)	1	1 (i)
ILLINOIS	N/A	No	Not required	Baccalaureate/150 hrs.	24 (j)	0	1	0	1
INDIANA	18	No	Not required	Baccalaureate Graduate/150 hrs.	24 15	2	2 (c)	2	Allowed
IOWA	N/A	No	Not required	Baccalaureate/150 hrs.	24 (a)	1 (k)	2 (hh)	2	Acceptable (k)
KANSAS	N/A	No	R/E/O	Baccalaureate/150 hrs.	30	0	1	1	
KENTUCKY	18	No	Not required	Baccalaureate/150 hrs.	27	1	1 (c)	1 (k)	1 (k)
LOUISIANA	N/A	No	R (4 months legal residency)	Baccalaureate/150 hrs. Graduate	24 (a)(l) 21 (a)(l)	1 (c) 1 (c)	1 (m) 1 (m)	1 (m) 1 (m)	Allowed (m) Allowed (m)
MAINE	18	No	Not required	Baccalaureate/150 hrs.	3	2	2	2	Allowed

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MARYLAND (nn)	18	No	Not required	Baccalaureate/150 hrs.	30/27(n)	0	0	1	0
MASSACHUSETTS	18	No	Not required	Bac./150hrs./Grad. Graduate	(1)	(c)(o) 2(o)	(c)(o) 2(c)(o)	(o) 2(o)	(o) 4-6(o)
MICHIGAN	N/A	No	Not required	Baccalaureate/150 hrs. Graduate	30	1 1	1 1	1 1	1(p) 1(p)
MINNESOTA	18	No	R/E/O	0 2 Baccalaureate	24	5 3 0-1	1 2 2	1-5 5 2-3	Not acceptable Not acceptable 2-3
MISSISSIPPI	N/A	No	R/O	Baccalaureate/150 hrs.	24 (g)	1	1 (c)	0	1
MISSOURI	21	No	R/E/O	Bac./150 hrs./Grad.	27	0	1	1	1
MONTANA	N/A	No	Not required	Baccalaureate/150 hrs.	24 (l)	0	1-2	1	2
NEBRASKA	N/A	No	R/E/O	Bac./150 hrs.	30 (a)	0	2	2	3-3.5
NEVADA	N/A	No	Not required	Bac./150 hrs.	30 (a)	2 (c)	2 (c)	2	4
NEW HAMPSHIRE	21	No	Not required	Baccalaureate/120 Credits Graduate	12	2 1	2 (c) 1 (c)	2 1	2 (p) 1 (g)
NEW JERSEY (nn)	18	No	Not required	Baccalaureate/150 hrs.	24/30 (q)	1	1	1	4
NEW MEXICO	18	No	R - only for grade trans.	Baccalaureate/150 hrs.	30	1	1	0	1
NEW YORK	21	No	Not required	0 Baccalaureate Graduate	24 24	15 2 2	15 (c) 2 (c) 2 (c)	15 2 2	Not acceptable 2 2
NORTH CAROLINA	18	No	Not required	Bac./150 hrs. Graduate	30	1	1 (c)	1	4
NORTH DAKOTA	N/A	No	Not required	— Baccalaureate/150 hrs. (s)	— 24/24 (l)	4 1 (b)	4 1 (b)	4 1 (b)	4 (r) 1 (b)
OHIO	18	No	R/E/O	Bac./150 hrs./Grad.	30 (ll)	1 4 (t) 2 (u)	1 4 (t) 2 (u)	1 4 (t) 2 (u)	1 4 (t) 2 (u)
OKLAHOMA	N/A	No	R	Baccalaureate	30	1	0	1	1
OREGON	No	No	No	150 hrs.	24	1	N/A	1	1(gg)
PENNSYLVANIA	18	No	R/E/O	Baccalaureate/150 hrs. Graduate	24/36 24	2 1	2 (c) 1 (c)	2/1 1	2 1
PUERTO RICO (nn)	21	Yes	R/E/O	Non-Accounting Baccalaureate	32	8 0	8 (c) 0 (c)	8 0	16 0
RHODE ISLAND	N/A	No	R/E/O	Baccalaureate Graduate/150 hrs.	24	1 1	1 (c) 1 (c)	1 1	Not acceptable Not acceptable
SOUTH CAROLINA	18	No	Not required	Baccalaureate/150 hrs.	36 (v)	2	2 (c)	2(m)	2(m)
SOUTH DAKOTA	N/A	No	Not required	Baccalaureate/150 hrs.	24		1(w) (qq)	1(w) (qq)	1(w) (qq)
TENNESSEE	N/A	No		Baccalaureate/150 hrs.	24	1	1 (c)	1	1

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TEXAS	N/A	No	Not required	Bac.+ 150 hrs./Grad.	30 (a)	1	1	1(m)	1(m)
UTAH	N/A	No	Not required	Bac./150 hrs./Grad.	—		1	1	1
VERMONT	N/A	No	Not required	60 semester hours	30/30/42		1-4	1-4	Acceptable (oo)
VIRGINIA	N/A	No	Not required	Baccalaureate (x)	24	1	1 (c)	1 (r)	1
VIRGIN ISLANDS (nn)	21	Yes	R/E or O	0	24	6	6	6	Not acceptable
				Baccalaureate		3	3	3	3
				Graduate		2	2	2	2
WASHINGTON	N/A	No	Not required	Baccalaureate/150 hrs.	24 (y)	0 (aa)	1	1	1
WEST VIRGINIA	18	No	R/E or O	Baccalaureate/150 hrs.	27 (a)	0	2	2	2
WISCONSIN	18	No	Not required	Baccalaureate/150 hrs.	24	1	1 (c)	1	1
WYOMING	19	No	R/E or O	Baccalaureate/150 hrs.	24	0	2	2	Not acceptable

- (a) Above introductory level.
- (b) Effective January 1, 2001.
- (c) There is no distinction between a license and a certificate.
- (d) Based on the point system in which different kinds of experience carry with them different point values, one must accumulate 4 to 6 experience points according to the level of education attained.
- (e) Education requirements vary. See Board's text information for details.
- (f) In Hawaii, must be a U.S. citizen, U.S. national, or an alien authorized to work in the U.S. for applicants who passed the uniform CPA Examination prior to December 31, 2001, or who had gained conditional credit prior to December 31, 2000 and subsequently passed before the conditional credit expired, a baccalaureate degree is required. For all other applicants, a baccalaureate plus 150 hours are required. For a permit to practice, no additional experience is required.
- (g) Upper division/graduate level.
- (h) Residency required for examination applicants only.
- (i) Equivalent experience may be longer than 2 calendar years.
- (j) There are several methods by which the accounting concentration can be satisfied.
- (k) Verified by a CPA.
- (l) 24 semester hours in accounting and 24 semester hours in business.
- (m) Must be supervised by a CPA with an active permit to practice.
- (n) Accounting, tax & law (thru 6/30/99); accounting & tax (after 6/30/99).
- (o) In Massachusetts, as of December 1, 2002, two types of licenses are issued. Please review 252 CMR at www.mass.gov/reg/boards/pa.
- (p) Governmental only.
- (q) Education requirements differ. See Board Regulations for details.
- (r) Governmental accounting or auditing can qualify.
- (s) See page 65 for temporary education requirements.
- (t) Four years experience are required only if the 150-hour requirement is waived by the equivalent examination.
- (u) Two years of experience are required if the 150-hour requirement is not met prior to the CPA exam but is met prior to CPA certification.
- (v) 24 must be at the junior level or above; and 36 semester hours in Business.
- (w) In South Dakota, an individual who has no public experience may petition the Board for a hearing to determine whether the experience is equivalent to public accounting experience.
- (x) 150 hours required in 2006.
- (y) 15 hours must be upper division courses.

(continued)

- (aa) Washington no longer issues certificates.
- (bb) Accounting must be upper division courses and include one course each in financial accounting, auditing, taxation, and management (or cost) accounting. Also requires 36 semester hours in business courses including six semester hours in economics, three semester hours in business law, and three semester hours in finance and can include accounting courses beyond the elementary level in excess of those included to meet the 24 semester hour requirement at the upper division level or graduate level.
- (cc) Accounting must be upper division courses and include one course each in financial accounting, auditing, taxation, and management (or cost) accounting. For those with an American Assembly of Collegiate Schools of Business accredited Master's degree in business, no business courses are required.
- (dd) For those with an American Assembly of Collegiate Schools of Business accredited Master's degree in business, no business or accounting courses are required.
- (ee) Applicants who first sit for the exam as a Guam Candidate in May 2000 or before must have two years of experience. However, one year of the two-year public accounting experience requirement will be waived, if an applicant who has a baccalaureate degree with an accounting concentration or equivalent has had not less than 30 semester hours of additional study in the field of business or related subjects. Applicants who first sit for the exam as a Guam Candidate after May 2000 must have one year of experience. There are complex experience rules for applicants who passed the exam as candidates of other states.
- (ff) Certain types of tax experience, audit experience, management advisory services, and internal auditor experience may be acceptable, if at a level equivalent to that performed in public accounting practice, and if verified by the certified public accountant or firm of certified public accountants supervising the applicant on a form provided by the board.
- (gg) Oregon will accept one year experience in either public or non-public accounting. In addition, all experience must meet the 7 core competencies established by the rules.
- (hh) Iowa requires 2000 hours of auditing experience earned in not less than 2 years and no more than 4 in a CPA firm.
 - (ii) Licensed CPAs from another state applying for licensure in Florida can substitute Florida's fifth year education requirements for 5 years of public or governmental accounting work experience. Furthermore, applicants who were accepted to sit for (not necessarily passed) the AICPA Uniform CPA Examination in 1983 or earlier apply under the "old rule" educational requirements which required one year of public or governmental accounting experience. Refer to www.myflorida.com/dbpr/cpa for details.
- (jj) If you begin taking the CPA Examination prior to 5/98, educational requirements for licensure are a bachelor's degree and a minimum of 20 semester or 30 quarter hours in accounting subjects above the elementary level.
- (kk) 35 quarter hours or 24 semester hours in general business subjects.
 - (ll) 30 semester hours in accounting, or 24 semester hours in accounting, excluding principles of accounting, and 24 semester hours in business.
- (mm) Effective January 1, 2000.
- (nn) 2002 information.
- (oo) Nonpublic accounting experience must parallel public accounting experience and meet the requirements of Board Rule 5.9 which may be found at www.vtprofessionals.org.
- (pp) Verified by a CPA or RPA (may be licensed in any state).
- (qq) We require one year accounting experience in public, private, government or academia to receive a license, however to perform a test you must show 375 hours of experience in compilations/audits or reviews in any combination. We no longer issue a certificate for passing the exam.