

CPA License - Frequently Asked Questions

****Always check with the state or jurisdiction's board of accountancy for the most current information****

WHAT ARE THE EDUCATIONAL REQUIREMENTS TO SIT FOR THE EXAM?	
120 semester hours/ a bachelor's degree	Alabama, Alaska, Arizona, California, Colorado, Connecticut, Delaware, Washington D.C., Florida, Georgia, Hawaii, Idaho, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, Vermont, Virginia, West Virginia, and Wisconsin
150 semester hours total along with a bachelor's degree	Arkansas, Illinois, Indiana, Kansas, Mississippi, Missouri, Montana, Nebraska, North Dakota, Ohio, Oregon, South Dakota, Texas, Washington, and Wyoming

AMOUNT OF WORK EXPERIENCE NEEDED FOR LICENSURE	
1 year of experience	Alabama, Arkansas, California, Colorado, Delaware, Washington D.C., Florida, Georgia, Idaho, Illinois, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming
2 years of experience	Alaska, Connecticut, Hawaii, Indiana, Maine, Nebraska, Nevada, Ohio, and Texas
2,000 hours of experience	Arizona and North Dakota
1,600 hours of experience	Pennsylvania

IS RESIDIENCY IN THE STATE REQUIRED?	
Yes	Idaho, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Nebraska, Rhoda Island, and Wyoming
No	Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Washington D.C., Florida, Georgia, Hawaii, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Montana, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, and Wisconsin

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DOES THE STATE OFFER RECIPROCITY?	
Yes, when Substantial Equivalency is met*	Alabama, Arizona, Arkansas, Colorado, Delaware, Washington D.C., Georgia, Idaho, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Montana, New Hampshire, New Jersey, New Mexico, New York, North Dakota, Ohio, Oregon, Pennsylvania, Rhoda Island, South Carolina, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming
Yes, only offered with certain states	Maine - only offers reciprocity with New Hampshire, Vermont, North Dakota, Idaho, Oregon, and Wyoming
No	Alaska, California, Connecticut, Florida, Hawaii, Kansas, Massachusetts, Missouri, Nebraska, Nevada, North Carolina, Oklahoma, Tennessee, Texas, and Wisconsin
<i>*Substantial Equivalency is met if, a candidate CPA with a CPA license in good standing from a jurisdiction with CPA licensing requirements that are essentially equivalent to those outlined in the UAA (degree with 150 hours, minimum 1-year experience and successful completion of the Uniform CPA Examination) may be granted a privilege to practice in another jurisdiction</i>	

IS AN ADDITIONAL ETHICS COURSE OR EXAM NEEDED FOR LICENSURE?	
Yes, an additional ethics course/ exam is needed	Alaska, Arizona, California, Colorado, Connecticut, Delaware, Idaho, Illinois, Iowa, Louisiana, Maryland, Minnesota, Missouri, Nebraska, Nevada, New Jersey, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Wisconsin, and Wyoming
No, no additional ethics course/ exam is needed	Alabama, Arkansas, Washington D.C., Florida, Georgia, Hawaii, Indiana, Kansas, Kentucky, Maine, Massachusetts, Michigan, Mississippi, Montana, New Hampshire, New York, Pennsylvania, Washington, and West Virginia