

CA-CPA RECIPROCIITY

STATE BOARDS OF ACCOUNTANCY WITH WHICH ICAO HAS RECIPROCIITY (PASSING THE INTERNATIONAL QUALIFICATION EXAMINATION IS REQUIRED) AND WHICH HAVE ADOPTED THE 150 HOUR EDUCATION REQUIREMENT* PRESCRIBED BY NASBA & THE AICPA	STATE BOARDS OF ACCOUNTANCY WITH WHICH ICAO DOES NOT HAVE RECIPROCIITY - PASSING THE UNIFORM AICPA FINAL EXAMINATION IS REQUIRED
<ul style="list-style-type: none"> • Alabama State Board of Public Accountancy • Arkansas State Board of Public Accountancy • Florida Board of Accountancy • Georgia State Board of Accountancy • Illinois Board of Examiners and Dept. of Financial & Professional Regulation • Idaho State Board of Accountancy • Iowa Accountancy Examining Board • Kansas Board of Accountancy • Kentucky State Board of Accountancy • Louisiana State Board of CPAs • Maine Board of Accountancy • Massachusetts Board of Public Accountancy • Michigan Board of Accountancy • Minnesota State Board of Accountancy • Missouri State Board of Accountancy • Montana State Board of Public Accountants • Nebraska State Board of Public Accountancy • Nevada State Board of Accountancy • New Jersey State Board of Accountancy • New Mexico Public Accountancy Board • New York State Board for Public Accountancy • North Carolina Board of CPA Examiners • North Dakota State Board of Accountancy • Ohio Accountancy Board of Ohio • Oklahoma Accountancy Board • Oregon State Board of Accountancy • Puerto Rico Board of Accountancy • South Carolina Board of Accountancy • South Dakota Board of Accountancy • Tennessee State Board of Accountancy • Texas State Board of Public Accountancy • Utah Board of Accountancy • Virginia Board of Accountancy • Washington State Board of Accountancy • West Virginia Board of Accountancy • Wisconsin Accounting Examining Board <p>Total: 36</p>	<ul style="list-style-type: none"> • Arizona State Board of Accountancy • Connecticut State Board of Accountancy • Hawaii Board of Public Accountancy • Indiana Board of Accountancy <p>Total: 4</p> <hr/> <p>STATE BOARDS OF ACCOUNTANCY WHICH DO NOT HAVE THE 150 HOUR EDUCATION REQUIREMENT IN PLACE</p> <ul style="list-style-type: none"> • New Hampshire Board of Accountancy • Vermont Board of Public Accountancy • Virgin Islands Board of Public Accountancy <p>Total: 3</p> <hr/> <p>STATE BOARDS OF ACCOUNTANCY WHICH WILL HAVE THE 150 HOUR EDUCATION REQUIREMENT IN THE FUTURE (NOT ELIGIBLE FOR RECIPROCIITY UNTIL DATE NOTED)</p> <ul style="list-style-type: none"> • The Delaware State Board of Accountancy August 1, 2012 • Pennsylvania State Board of Accountancy January 1, 2012 <p>Total: 2</p>

STATE BOARDS OF ACCOUNTANCY WITH WHICH ICAO HAS RECIPROCIITY (PASSING THE INTERNATIONAL QUALIFICATION EXAMINATION IS REQUIRED) AND WHICH HAVE ADOPTED THE 150 HOUR EDUCATION REQUIREMENT FOR CERTAIN APPLICANTS	STATE BOARDS THAT HAVE NOT RESPONDED
<ul style="list-style-type: none"> • California State Board of Accountancy • Wyoming Board of Certified Public Accountants <p>Total: 2</p> <p>These state boards will waive or reduce the 150 hour education requirement if a minimum amount of experience has been obtained. Applicants applying to the Ontario Institute must demonstrate they were certified by completing university or college courses for the 150 hour education requirement.</p>	<ul style="list-style-type: none"> • Alaska State Board of Public Accountancy • Colorado State Board of Accountancy • District of Columbia Board of Accountancy • Guam Board of Accountancy • Maryland State Board of Public Accountancy • Mississippi State Board of Public Accountancy • Rhode Island Board of Accountancy <p>Total: 7</p>

Notes: The information contained herein is subject to change without notice by the US state boards. ***It is the applicant's responsibility to verify and confirm and if required provide proof that the state board has adopted the 150 hour education requirement. In some states the 150 hour education requirement may be required to obtain a licence or permit to practice in addition to certification as a CPA.** Additional post-degree education or fulfillment of examination requirements in ethics or law may be required in addition to the IQEX for receipt of a CPA certificate. Also, in some states, additional experience or residency requirements must be fulfilled for a CPA to be licensed to practice.