

## Canada-USA RECIPROCITY (as of February 2018)

**NOTE: THIS LIST IS BASED ON THE INFORMATION FROM THE IQEX CANDIDATE BULLETIN PUBLISHED ON THE NASBA WEBSITE. AS OF FEBRUARY 2018, THE CANDIDATE BULLETIN STILL REFERS TO THE LEGACY CA AGREEMENT.**

STATE BOARDS OF ACCOUNTANCY WITH WHICH CANADIAN BODIES HAVE RECIPROCITY (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 CANADIAN BODIES DO NOT OFFER RECIPROCITY - PASSING THE CFE IS REQUIRED
<ul style="list-style-type: none"> <li>• <b>Alabama</b> State Board of Public Accountancy<sup>1</sup></li> <li>• <b>Arizona State Board of Accountancy</b></li> <li>• <b>Arkansas</b> State Board of Public Accountancy</li> <li>• <b>California</b> State Board of Accountancy</li> <li>• <b>Colorado</b> State Board of Accountancy</li> <li>• <b>Connecticut</b> State Board of Accountancy<sup>1</sup></li> <li>• <b>Delaware</b> State Board of Accountancy</li> <li>• <b>District of Columbia</b> Board of Accountancy<sup>1</sup></li> <li>• <b>Florida</b> Board of Accountancy</li> <li>• <b>Idaho</b> State Board of Accountancy</li> <li>• <b>Illinois</b> Board of Examiners and Dept. of Financial &amp; Professional Regulation</li> <li>• <b>Indiana</b> Board of Accountancy</li> <li>• <b>Iowa</b> Accountancy Examining Board</li> <li>• <b>Kansas</b> Board of Accountancy<sup>1</sup></li> <li>• <b>Kentucky</b> State Board of Accountancy</li> <li>• State Board of CPAs of <b>Louisiana</b></li> <li>• <b>Maine</b> Board of Accountancy</li> <li>• <b>Maryland State</b> Board of Public Accountancy</li> <li>• <b>Massachusetts</b> Board of Public Accountancy</li> <li>• <b>Michigan</b> Board of Accountancy</li> <li>• <b>Minnesota</b> State Board of Accountancy</li> <li>• <b>Missouri</b> State Board of Accountancy</li> <li>• <b>Montana</b> State Board of Public Accountants</li> <li>• <b>Nebraska</b> State Board of Public Accountancy<sup>1</sup></li> <li>• <b>Nevada</b> State Board of Accountancy</li> <li>• <b>New Hampshire</b> Board of Accountancy</li> <li>• <b>New Jersey</b> State Board of Accountancy</li> <li>• <b>New Mexico</b> Public Accountancy Board</li> <li>• <b>New York</b> State Board for Public Accountancy</li> <li>• <b>North Carolina</b> Board of CPA Examiners<sup>2</sup></li> <li>• <b>North Dakota</b> State Board of Accountancy</li> <li>• Accountancy Board of <b>Ohio</b></li> <li>• <b>Oklahoma</b> Accountancy Board<sup>1</sup></li> <li>• <b>Oregon</b> State Board of Accountancy</li> <li>• <b>Pennsylvania</b> State Board of Accountancy</li> <li>• <b>Rhode Island</b> Board of Accountancy</li> <li>• <b>South Carolina</b> Board of Accountancy</li> <li>• <b>South Dakota</b> Board of Accountancy</li> <li>• <b>Tennessee</b> State Board of Accountancy</li> <li>• <b>Texas</b> State Board of Public Accountancy</li> <li>• <b>Utah</b> Board of Accountancy</li> <li>• <b>Vermont</b> Board of Accountancy</li> <li>• <b>Virginia</b> Board of Accountancy</li> <li>• <b>Washington</b> State Board of Accountancy</li> <li>• <b>West Virginia</b> Board of Accountancy</li> <li>• <b>Wisconsin</b> Accounting Examining Board</li> <li>• <b>Wyoming</b> Board of Certified Public Accountants</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Alaska</b> State Board of Public Accountancy</li> <li>• <b>Commonwealth of the Northern Mariana Islands</b></li> <li>• <b>Georgia</b> State Board of Accountancy</li> <li>• <b>Guam</b> Board of Accountancy</li> <li>• <b>Hawaii</b> Board of Public Accountancy<sup>1</sup></li> <li>• <b>Mississippi</b> State Board of Public Accountancy</li> <li>• <b>Puerto Rico</b> Board of Accountancy</li> </ul> <p>STATE BOARDS OF ACCOUNTANCY WHICH WILL HAVE THE 150 HOUR EDUCATION REQUIREMENT IN THE FUTURE (NOT ELIGIBLE FOR RECIPROCITY UNTIL DATE NOTED))</p> <ul style="list-style-type: none"> <li>• <b>Virgin Islands</b> Board of Public Accountancy May 16, 2020</li> </ul>

1. These states are two-tier. A certificate is initially obtained which does not allow the individual full privileges as a CPA. After additional requirements are met, the certificate holder may receive a license or permit. Only those CPAs holding an active license or permit are considered substantially equivalent.

2. Legacy CAs are only recognized from the following provinces: BC, Nova Scotia, Ontario, New Brunswick and Saskatchewan.

Notes: The information contained herein is subject to change without notice by the US state boards. The up to date information is available on the NASBA Web site at the following address:

<http://nasba.org/licensure/substantialequivalency/>

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 fulfilment 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.