

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"> • Alabama State Board of Public Accountancy¹ • Arizona State Board of Accountancy • Arkansas State Board of Public Accountancy • California State Board of Accountancy • Colorado State Board of Accountancy • Connecticut State Board of Accountancy¹ • Delaware State Board of Accountancy • District of Columbia Board of Accountancy¹ • Florida Board of Accountancy • Idaho State Board of Accountancy • Illinois Board of Examiners and Dept. of Financial & Professional Regulation • Indiana Board of Accountancy • Iowa Accountancy Examining Board • Kansas Board of Accountancy¹ • Kentucky State Board of Accountancy • State Board of CPAs of Louisiana • Maine Board of Accountancy • Maryland State Board of Public 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 Accountancy¹ • Nevada State Board of Accountancy • New Hampshire 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 Examiners² • North Dakota State Board of Accountancy • Accountancy Board of Ohio • Oklahoma Accountancy Board¹ • Oregon State Board of Accountancy • Pennsylvania State Board of Accountancy • Rhode Island 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 • Vermont Board of Accountancy • Virginia Board of Accountancy • Washington State Board of Accountancy • West Virginia Board of Accountancy • Wisconsin Accounting Examining Board • Wyoming Board of Certified Public Accountants 	<ul style="list-style-type: none"> • Alaska State Board of Public Accountancy • Commonwealth of the Northern Mariana Islands • Georgia State Board of Accountancy • Guam Board of Accountancy • Hawaii Board of Public Accountancy¹ • Mississippi State Board of Public Accountancy • Puerto Rico Board of Accountancy <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"> • Virgin Islands Board of Public Accountancy May 16, 2020

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.