



School of Business Accounting Licensure

QUESTIONS: If you have questions regarding professional licensure after reviewing this public disclosure, please email shendrix@belhaven.edu or call (601) 965-7031 to be connected with the program coordinator.

Program: Accounting
License: Certified Public Accountant (CPA) License
Institutional Accreditor: Southern Association of Colleges and Schools Commission on Colleges (SACSCOC)
Program Accredited by: The American Institute of Certified Public Accountants (AICPA)

The disclosures publicly indicate whether a program a) meets or b) does not meet the requirements for licensure. Last Update: 7/1/2024

State	Meets Educational Requirements	Does Not Meet Educational Requirements	Contact Information for State Licensing Board	Explanation of Determination	Link to Sources Reviewed to Make Determination	Additional Licensure Requirements	Alternate Pathways to Licensure
Mississippi	Yes		Mississippi State Board of Public Accountancy www.msbpa.ms.gov 5 Old River Place, Suite 104 Jackson, MS 39202-3449 administrator@msbpa.ms.gov Phone: (601) 354-7320	State requires completion of at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent	https://www.msbpa.ms.gov/licensing-exams	Must have passed the CPA exam, be a resident of the state of MS, be of good moral character, and have a minimum of one year of “meaningful” work experience gained by fulltime employment under supervision of a CPA licensee	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

			<p>Fax: (601) 354-7290</p>	<p>acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate. Minimum 48 semester hours upper division or graduate level accounting and business related courses. Accounting courses must be a minimum 24 of the 48 hours and include at minimum, three semester hours in: Financial Accounting, Auditing, Taxation, Management/ Cost Accounting, Government/Not-for-Profit Accounting</p>			
Alabama	Yes		<p>Alabama State Board of Public Accountancy</p> <p>www.asbpa.alabama.gov</p> <p>PO Box 300375 Montgomery, AL 36130-0375</p>	<p>State requires 150 semester hours or 225 quarter hours of postsecondary education that must include (a) a total of 33 semester hours or equivalent quarter hours in</p>	<p>https://www.asbpa.alabama.gov/PDF/EXAM%20CERTIFICATION%20REQUIREMENTS</p>	<p>Must have passed the CPA exam, be a US citizen or legally present in US, be of good moral character, have one year of full-time employment by a public accounting</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>

			Phone: 334-242-5700 Fax: 334-242-2711 Email: boyd.busby@asbpa.alabama.gov	accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level, and (b) a total of 27 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics.		firm as a staff accountant and supervised by a practicing CPA OR two years of full time employment properly supervised in accounting field in industry, business, gov't or college teaching.	
Alaska	Yes		Alaska Board of Public Accountancy Dept. of Commerce, Community and	State requires completion of at least 150 semester hours of college education including a	Board of Public Accountancy, Professional Licensing, Division of Corporations, Business and	Must have passed the CPA exam and take Professional Ethics: The American Institute of Certified Public	Reciprocity – Licensure is also available through reciprocity for individuals

			<p>Economic Development Division of Corporations, Business & Professional Licensing 550 West 7th Avenue, Suite 1500 Anchorage, AK 99501 Phone: 907-269-4712 Fax: 907-269-8156 Email: BoardOfPublicAccountancy@alaska.gov</p>	<p>baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.</p>	<p>Professional Licensing (alaska.gov)</p>	<p>Accountant's Comprehensive Course (for Licensure)</p>	<p>holding a valid CPA license in another state – Website says repealed</p>
Arizona	Yes		<p>Arizona State Board of Accountancy 100 N. 15th, Suite 165 Phoenix, AZ 85007 Phone: 602-364-0804 Fax: 602-364-0903 Email: info@azaccountancy.gov</p>	<p>State requires completion of at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.</p>	<p>Arizona Board of Accountancy (azaccountancy.gov)</p>	<p>Must have passed the CPA exam, have at least one year of experience at least one year of full-time or 2,000 hours part-time professional work experience</p>	<p>Reciprocity – Limited Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>

Arkansas	Yes		Arkansas State Board of Public Accountancy 900 W. Capitol, Suite 400 Little Rock, AR 72201 Phone: 501-682-1520 Fax: 501-682-5538 Email: asbpa@arkansas.gov	Education requirements are those in effect at the time the applicant applies to take the exam	State Board Of Public Accountancy » Arkansas Department of Labor and Licensing	Must have passed the CPA exam, may also be required to pass a criminal history check and have at least one year of professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
California		No	California Board of Accountancy 2450 Venture Oaks Way, Suite 300 Sacramento, CA 95833 Phone: 916-263-3680 Fax: 916-263-3674 Email: examinfo@cba.ca.gov	State requires 150 hours of which 24 must be accounting subjects, 24 must be business-related subjects, 20 must be accounting study and 10 must be ethics study.	California Board of Accountancy	Must have passed the CPA exam, have at least one year of general accounting experience	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Colorado	Yes		Colorado State Board of Accountancy Division of Professions and Occupations 1560 Broadway Suite 1350 Denver, CO 80202 Phone: 303-894-7800 Fax: 303-894-2310 Email: dora_accountancy	State requires 150 hours and must have a baccalaureate or higher degree conferred by an accredited college or university with an accounting program approved by the board or has a	Colorado Board of Accountancy HOME Division of Professions and Occupations	Must have passed the CPA exam, must have passed a separate written ethics exam subject to approval by the board and have a minimum of one year of professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

			board@state.co.us	baccalaureate with a nonaccounting concentration supplemented by what he believes to be the equivalent of an accounting concentration, including related courses in other areas of business administration.			
Connecticut	Yes		Department of Consumer Protection, Connecticut State Board of Accountancy 450 Columbus Boulevard Suite 901 Hartford, CT 06103 Phone: 860-713-6000 Fax: 860-509-6247 Email: DCP.LicenseCPA@ct.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program shall include an accounting concentration or equivalent as determined by the board by regulation to be appropriate.	State Board of Accountancy (ct.gov)	Must have passed the CPA exam, have good moral character, Two-tier state; must get a qualified certificate to be eligible to apply for a CPA certificate registration or a CPA license; two years of board approved professional work experience, must achieve board specified score on an ethics examination as the board may prescribe.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Delaware	Yes		Delaware State Board of Accountancy Cannon Building, Suite 203	State requires 150 semester hours and a baccalaureate or higher degree	Board of Accountancy - Division of Professional Regulation - State of Delaware	Must have passed the CPA exam, passed the AICPA Ethics Examination (for licensure) with	Reciprocity – Licensure is also available through reciprocity for

			861 Silver Lake Blvd. Dover, DE 19904 Phone: 302-744-4500 Fax: 302-739-2711 Email: customerservice.dpr@state.de.us	conferred by a college or university acceptable to the board with a concentration in accounting to include at least 24 semester hours of courses in accounting.		a score of not less than 90%, provide a statement of good moral character.	individuals holding a valid CPA license in another state
Florida	Yes		Florida Board of Accountancy Division of Certified Public Accounting 240 NW 76 Drive, Suite A Gainesville, FL 32607 Phone: 850-487-1395 Fax: 352-333-2508 Email: CPA.Applications@myfloridalicense.com	State requires 150 semester hours or 225 quarter hours of postsecondary education that must include 30 semester or 45 quarter hours to include coverage in auditing, and cost accounting, and three (3) semester or four (4) quarter hours of financial accounting and three (3) semester or four (4) quarter hours of taxation both of which must be based on USA accounting standards and 36 semester or 54 quarter hours to include three (3) semester or four (4) quarter hours of business law	www2.myfloridalicense.com/certified-public-accounting/licensure	Must have passed the CPA exam, have acceptable professional work experience to avg 20 hours per week over no more than 104 week or avg 40 hours per week for 52 weeks.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

				based on USA Law.			
Georgia	Yes		Georgia State Board of Accountancy 200 Piedmont Avenue SE Suite 1604, West Tower Atlanta, Georgia 30334-9010 Phone: (404) 463-0365 Email: GSBA@sao.ga.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include at least 24 semester hours of courses in accounting.	Georgia State Board of Accountancy	Must have passed the CPA exam, be a US citizen or have satisfactory residency status, have good moral character, have acceptable professional work experience of at least one year supervised by a licensed CPA.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Hawaii	Yes		Hawaii Board of Public Accountancy Department of Commerce & Consumer Affairs PO Box 3469 335 Merchant Street (96813) Honolulu, HI 96801-3469 Phone: 808-586-2694 Fax: 808-586-2874 Email: accountancy@dcc.a.hawaii.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include a minimum of at least 18 hours of accounting and auditing subjects.	Professional & Vocational Licensing Division Board of Public Accountancy (hawaii.gov)	Must have passed the CPA exam, have a history of competence, trustworthiness, and fair dealing, and complete two years of supervised professional work experience	None
Idaho	Yes		Idaho State Board of Accountancy 11341 W Chinden	State requires 150 semester hours and a	Board of Accountancy Division of Occupational and	Must have passed the CPA exam, completed one	Reciprocity – Licensure is also available

			Blvd., Building #4 Boise, ID 83714 Phone: 208-334-3233 Fax: 208-334-3945 Email: isba@isba.idaho.gov	baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include at least 24 hours of undergraduate or 15 hours at the graduate level.	Professional Licenses (idaho.gov)	year of supervised professional work experience, and successfully complete a course in professional ethics that is acceptable to the Board.	through reciprocity for individuals holding a valid CPA license in another state
Illinois	Yes		Illinois Board of Examiners 320 W. Washington Street, 3rd Floor Springfield, IL 62786 Phone: 800-560-6420 Fax: 217-782-7645 Email: fpr.prfgroup01@illinois.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include at least 24 hours of undergraduate credit hours in accounting that include at least one class in taxation and one in audit.	Home Illinois Board of Examiners (ilboe.org)	Must have passed the CPA exam, must have passed the AICPA Ethics Exam after completing the course Professional Ethics: The AICPA's Comprehensive Course (For Licensure) with a score of at least 90%	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Indiana	Yes		Indiana Board of Accountancy Indiana	State requires 150 semester hours and a	PLA: Accountancy Home (in.gov)	Must have passed the CPA exam, must demonstrate	Reciprocity – Licensure is also available

			Government Center S. 402 West Washington Street, Room w072 Indianapolis, IN 46204-2246 Phone: 317-234-8800 Fax: 317-233-4236 Email: pla14@pla.in.gov	baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include at least 24 hours of undergraduate or 15 hours at the graduate level.		good character, and have 24 months of supervised professional work experience.	through reciprocity for individuals holding a valid CPA license in another state
Iowa	Yes		Iowa Accountancy Examining Board 6200 Park Avenue, Suite 100 Des Moines, IA 50321 Phone: 515-725-9022 x 2 Email: accountancyboard@iowa.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include at least 24 hours	Accountancy Examining Board Department of Inspections, Appeals, & Licensing (iowa.gov)	Must have passed the CPA exam, must pass an examination covering the code of ethical conduct, and have one year of supervised professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Kansas	Yes		Kansas Board of Accountancy Landon State Office Building 900 SW Jackson, Suite 556 Topeka, KS 66612-1239 Phone: 785-296-2162 Fax: 785-291-3501	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a	ksboa – Kansas Board of Accountancy	Must have passed the CPA exam, must have passed the AICPA Ethics Exam after completing the course Professional Ethics: The AICPA's Comprehensive Course (For	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

			Email: ksboa@ks.gov	concentration in accounting to include at least 30 hours		Licensure) with a score of at least 90%, and have one year of supervised professional work experience	
Kentucky	Yes		Kentucky Board of Accountancy Kentucky 312 Whittington Parkway, Suite 200 Louisville, KY 40222 Phone: 502-595- 3037 Fax: 502-595-4500 Email: cpa@ky.gov	State requires completion of at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four- year college or university or the equivalent	CPA (ky.gov)	Must have passed the CPA exam, be of good moral character, at least one year of supervised, professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Louisiana	Yes		State Board of Certified Public Accountants of Louisiana 601 Poydras Street, Suite 1770 New Orleans, LA 70130 Phone: 504-566- 1244 Fax: 504-566-1252 Email: sitemaster@cpaboard.state.la.us	State requires completion of at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four- year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.	https://cpaboard.state.la.us/becoming-a-cpa	Must have passed the CPA exam, have at least one year of experience at least one year of full-time or 2,000 hours part- time professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

Maine	Yes		<p>Maine Board of Accountancy Dept. of Professional and Financial Regulation Office of Professional and Occupational Regulation 35 State House Station Augusta, ME 04333 Phone: 207-624-8603 Fax: 207-624-8636 Email: accountancy.board@maine.gov</p>	<p>State requires completion of at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.</p>	<p>Board of Accountancy Office of Professional and Occupational Regulation (maine.gov)</p>	<p>Must have passed the CPA exam, be of good moral character, at least two years of supervised, professional work experience approved by the board.</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>
Maryland	Yes		<p>Maryland Board of Public Accountancy 1100 North Eutaw Street, Room 121 Baltimore, MD 21201 Phone:(410) 230-6258 Fax:(410) 962-8482 Email: DLOPLPublicAccountancy- LABOR@maryland.gov</p>	<p>State requires completion of at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by</p>	<p>Licensing - Board of Public Accountancy - Division of Occupational and Professional Licensing (state.md.us)</p>	<p>Must have passed the CPA exam, be of good moral character, at least one year of supervised, professional work experience.</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>

				Board rule to be appropriate.			
Massachusetts	Yes		Massachusetts Board of Public Accountancy 1000 Washington St., Suite 710 Boston, MA 02118-6100 Phone: 617-701-8635 Fax: 617-727-1627 Email: accountingboard.info@mass.gov	State requires completion of at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.	Board of Public Accountancy Mass.gov	Must have passed the CPA exam, at least one year of supervised, professional work experience.	Reciprocity – Limited licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Michigan	Yes		Michigan State Board of Accountancy Bureau of Professional Licensing (BPL) Dept. of Licensing and Regulatory Affairs P.O. Box 30670 Lansing, MI 48909 Phone: 517-241-0199 Fax: 517-241-9416	State requires completion of 150 semester hours of college education, including a Bachelor's degree or higher with a concentration in Accounting.	www.legislature.mi.gov/Laws/MCL?objectName=mcl-339-725	Must have passed the CPA exam, be of good moral character, have minimum of one year of professional work experience to include no fewer than 2000 hours. Educational institution must be approved by the Board.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Minnesota	Yes		Minnesota State Board of Accountancy	State requires completion of at least 150	Home/News Minnesota Board of	Must have passed the CPA exam, must have passed	Reciprocity – Licensure is also available

			85 East 7th Place, Suite 125 St. Paul, MN 55101 Phone: 651-296-7938 Fax: 651-282-2644 Email: boa@state.mn.us	semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.	Accountancy (state.mn.us)	the AICPA Ethics Exam after completing the course Professional Ethics: The AICPA's Comprehensive Course (For Licensure), have minimum of one year of professional work experience	through reciprocity for individuals holding a valid CPA license in another state
Missouri	Yes		Missouri State Board of Accountancy 3605 Missouri Blvd, P.O. Box 613 Jefferson City, MO 65102-0613 Phone: 573-751-0012 Fax: 573-751-0890 Email: mosba@pr.mo.gov	State requires completion of at least one hundred fifty (150) semester credit hours of college education and earned a baccalaureate degree and/or graduate degree from an accredited college or university approved by the board.	Missouri Revisor of Statutes - Revised Statutes of Missouri, RSMo Chapter 326	Must have passed the CPA exam, must have passed a separate written ethics exam subject to approval by the board and have a minimum of one year of professional work experience to include no fewer than 2000 hours.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Montana	Yes		Montana Board of Public Accountants 301 S Park Helena, MT 59601 Phone: (406) 841-6880	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or	Board of Public Accountants (mt.gov)	Must have passed the CPA exam, must have passed the AICPA Ethics Exam and have a minimum of one year of	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid

			Fax: (406) 841-2305 Email: dlibswebhelp@mt.gov	university acceptable to the board with a concentration in accounting to include at least 24 hours		professional work experience to include no fewer than 2000 hours.	CPA license in another state
Nebraska	Yes		Nebraska State Board of Public Accountancy PO Box 94725 Lincoln, NE 68509-4725 Phone: 402-471-3595 Fax: 402-471-4484 Email: Dan.Sweetwood@Nebraska.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include at least 24 hours	Home Nebraska Board of Public Accountancy	Must have passed the CPA exam, must have passed a separate written ethics exam subject to approval by the board and have a minimum of one year of professional work experience..	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Nevada	Yes		Nevada State Board of Accountancy 1325 Airmotive Way Suite 220 Reno, NV 89502 Phone: 775-786-0231 Fax: 775-786-0234 Email: cpa@nvaccountancy.com	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting	Welcome to the Nevada State Board of Accountancy (glsuite.us)	Must have passed the CPA exam, be of good moral character, have minimum of one year of professional work experience to include no fewer than 2000 hours.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
New Hampshire	Yes		New Hampshire Board of Accountancy Office of Professional Licensure & Certification	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or	Board of Accountancy NH Office of Professional Licensure and Certification	Must have passed the CPA exam, , have minimum of four years of professional work experience	None

			<p>7 Eagle Square Concord, NH 03301 Phone: (603) 271-2152 Fax: (603) 271-7928 Email: CustomerSupport@oplcnh.gov</p>	<p>university acceptable to the board with a concentration in accounting to include 30 hours of accounting courses</p>			
New Jersey	Yes		<p>New Jersey State Board of Accountancy 124 Halsey Street, 6th Floor PO Box 45000 Newark, NJ 07101 Phone: 973-504-6380 Fax: 973-648-2855 Email: accountancy@dca.njoag.gov</p>	<p>State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of accounting courses</p>	<p>Pages - New Jersey State Board of Accountancy (njconsumeraffairs.gov)</p>	<p>Must have passed the CPA exam, be of good moral character, have minimum of one year of professional work experience to include no fewer than 2000 hours.</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>
New Mexico	Yes		<p>New Mexico Public Accountancy Board 5500 San Antonio Dr. NE, Suite A Albuquerque, NM 87109 Phone: 505-222-9850 Fax: 505-222-9845 Email: accountancy.board@rld.nm.gov</p>	<p>State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 30 hours of accounting courses</p>	<p>New Mexico Board of Public Accountancy - Regulatory Agency RLD (nm.gov)</p>	<p>Must have passed the CPA exam, have passed the AICP ethics examination with a score of 90% or higher, be of good moral character, be subject to a criminal background check, have minimum of one year of professional work experience</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>

New York	Yes		<p>New York State Board for Public Accountancy State Education Department Division of Professional Licensing Services 89 Washington Avenue, 2nd Floor, East Mezzanine Albany, NY 12234-1000 Phone: 518-474-3817 ext. 160 Fax: 518-474-6375 Email: cpabd@nysed.gov</p>	<p>State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 33 hours of accounting courses and 36 semester hours in general business electives, that includes the study of business or accounting communications, ethics and professional responsibility and accounting research.</p>	<p>Certified Public Accountants Office of the Professions (nysed.gov)</p>	<p>Must have passed the CPA exam, have passed the AICPA ethics examination with a score of 90% or higher, be of good moral character, be at least 21 years of age, and have one year of professional work experience</p>	<p>Reciprocity – also called “Licensure by Endorsement” is also available through reciprocity for individuals holding a valid CPA license in another state that meet increased professional work experience requirements subject to a specified time line; also an applicant may use fifteen years of experience acceptable to the State Board for substitution for education for admission to the examination and licensure. This experience is subject to specific requirements approved by the board.</p>
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North Carolina	Yes		North Carolina State Board of CPA Examiners 1101 Oberlin Road, Suite 104 PO Box 12827 Raleigh, NC 27605 Phone: 919-733-4222 Fax: 919-733-4209 Email: Contact Us	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include a combined 50 hours of accounting courses at the graduate and under graduate level.	Home - North Carolina State Board of Certified Public Accountant Examiners (nccpaboard.gov)	Must have passed the CPA exam, complete an approved North Carolina accountancy law course, be of good moral character, be at least 18 years of age, meet citizenship requirements, and have one year of supervised professional work experience	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
North Dakota	Yes		North Dakota State Board of Accountancy 1407 24th Ave S STE 217 Grand Forks, ND 58201 Phone: 800-532-5904 Fax: 701-775-7430 Email: pdemaster@nd.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of accounting courses and 24 hours of other business courses.	Home State Board of Accountancy, North Dakota (nd.gov)	Must have passed the CPA exam, have completed Professional Ethics: AICPA's Comprehensive Course, be of good moral character, and have 2000 hours and one calendar year of supervised professional work experience	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Ohio	Yes		Accountancy Board of Ohio 77 South High Street, 18th Floor Columbus, OH	State requires 150 semester hours and a baccalaureate or higher degree or	Accountancy Board of Ohio Ohio.gov	Must have passed the CPA exam, have passed the AICPA ethics examination with	Reciprocity – Licensure is also available through reciprocity for

			43215-6108 Phone: 614-466-4135 Fax: 614-466-2628 Email: ACCBd-Ohio@acc.ohio.gov	its equivalent conferred by a college or university acceptable to the board with a concentration in accounting to include 30 hours of accounting courses.		a score of 90% or higher, be a resident of the state of OK, and have 1,800 hours of supervised professional work experience within the last 4 years.	individuals holding a valid CPA license in another state; candidates who have met the accounting and business course requirements but not the 120 hours necessary to take the exam may take the exam if they achieve a GMAT score of 670, but they must have 4 years of supervised professional work experience.
Oklahoma	Yes		Oklahoma Accountancy Board 201 NW 63rd Street, Suite 210 Oklahoma City, OK 73116 Phone: 405-521-2397 Fax: 405-521-3118 Contact Us	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 30 hours of accounting courses and 24	Oklahoma Accountancy Board	Must have passed the CPA exam, have completed Professional Ethics: AICPA's Comprehensive Course, be of good moral character, and have 2000 hours and one calendar year of supervised professional work experience	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

				hours of other business courses.			
Oregon	Yes		<p>Oregon Board of Accountancy 200 Hawthorne Ave SE Ste D450 Salem, OR 97301-5289 Phone: 503-378-4181 Fax: 503-378-3575 Email: boa.info@boa.oregon.gov</p>	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 30 hours of accounting courses and 24 hours of other business courses.	Board of Accountancy : Home : State of Oregon	Must have passed the CPA exam, have successfully completed a board approved ethics exam, be of good moral character, and have a minimum of 12 months full time or a total of 2,000 hours of equivalent part-time supervised professional work experience obtained over 12 or more months.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Pennsylvania	Yes		<p>Pennsylvania State Board of Accountancy 2525 N. 7th St Harrisburg, PA 17110 Phone: 1-833-DOS-BPOA Fax: 717-705-5540 Create a Ticket</p>	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of accounting courses.	Accountancy Board Department of State Commonwealth of Pennsylvania	Must have passed the CPA exam, be of good moral character, and have a at least 1,600 hours of qualifying experience acquired of a period not less than 12 months.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Rhode Island	Yes		<p>Rhode Island Board of Accountancy 560 Jefferson Blvd, Suite 100 Warwick, RI 02886 Phone: (401) 889-</p>	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or	Board of Accountancy Dept. of Business Regulation (ri.gov)	Must have passed the CPA exam, have passed the AICPA ethics examination with a score of 90% or higher, and have a	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid

			5446 Fax: (401) 889-5535 Email: dawne.broadfield@dbr.ri.gov	university acceptable to the board with a concentration in accounting to include 24 hours of accounting courses.		at least 1,820 hours of qualifying experience acquired of a period not less than 12 months.	CPA license in another state
South Carolina	Yes		South Carolina Board of Accountancy 110 Centerview Drive-Kingstree Building (29210) PO Box 11329 Columbia, SC 29211-1329 Phone: 803-896-4770 Fax: 803-896-4554 Email: Contact.Accountancy@llr.sc.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of accounting courses and 24 hours of business courses acceptable to the board.	SCLLR	Must have passed the CPA exam, must have passed an ethics examination approved by the board, be of good moral character, and have a at least one year of supervised professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
South Dakota	Yes		South Dakota Board of Accountancy 301 East 14th Street, Suite 200 Sioux Falls, SD 57104 Phone: 605-367-5770 Fax: 605-367-5773 Email: accountancy@state.sd.us		SD Board of Accountancy	Must have passed the CPA exam, be of good moral character, and have a at least one year of supervised professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

Tennessee	Yes		<p>Tennessee State Board of Accountancy 500 James Robertson Parkway Davy Crockett Tower Nashville, TN 37243-1141 Phone: 615-741-2550 Fax: 615-532-8800 Email: accountancy.board@tn.gov</p>	<p>State requires completion of 150 credit hours of college education and a Baccalaureate or higher degree conferred by an accredited college or university recognized by the Board.</p>	www.tn.gov/commerce/regboards/accountancy/license/requirements	<p>Must have passed the CPA exam and must have a score of 90% or higher on an examination in professional ethics given by the AICPA, minimum of one year of professional work experience to include no fewer than 2000 hours. Educational institution must be approved by the Board.</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>
Texas	Yes		<p>Texas State Board of Public Accountancy 505 E. Huntland Drive, Suite 380 Austin, TX 78752–3757 Phone: 512-305-7800 Fax: 512-305-7854 www.tsbpa.texas.gov</p>	<p>State requires completion of 150 credit hours of college education and a Baccalaureate or higher degree conferred by an accredited college or university recognized by the Board.</p>	https://www.tsbpa.texas.gov/education/education-requirements	<p>Must have passed the CPA exam and take a board approved ethics course prior to taking the CPA exam; must also pass a criminal history check and must complete at least one year of work experience the board considers appropriate for an accountant. Educational institution must be approved by the Board.</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>
Utah	Yes		<p>Utah Board of Accountancy PO Box 146741 Salt Lake City, UT 84114-6741</p>	<p>State requires 150 semester hours and a baccalaureate or higher degree</p>	Accountancy Exam Information - dopl.utah.gov	<p>Must have passed the CPA exam, be of good moral character, take a board approved</p>	<p>Reciprocity – Licensure is also available through reciprocity for</p>

			Phone: 801-530-6628 Toll-free: 866-275-3675 Fax: 801-530-6511 Email: B6@utah.gov	conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of accounting courses.		ethics course prior to taking the CPA exam and complete the Utah Law and Rules Examination with a passing score of 75% and have a at least one year of supervised professional work experience and be prepared to be interviewed by the State Board of Accountancy if requested.	individuals holding a valid CPA license in another state
Vermont	Yes		Vermont Board of Public Accountancy Vermont Secretary of State, Office of Professional Regulation 89 Main Street, 3rd Floor Montpelier, VT 05620-3402 Phone: (802) 828-1505 Fax: (802) 828-2465	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 42 hours of accounting courses.	Professions and Occupations (vermont.gov)	Must have passed the CPA exam, be of good moral character, and have a at least one year of supervised professional work experience.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Virginia	Yes		Virginia Board of Accountancy 9960 Mayland Drive, Suite 402 Henrico, VA 23233 Phone: 804-367-8505 Fax: 804-527-4409	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university	Home - Virginia Board of Accountancy	Must have passed the CPA exam, be of good moral character, and have 2,080 work hours equivalent to one year of full-time employment	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid

			Email: boa@boa.virginia.gov	acceptable to the board with a concentration in accounting to include 24 hours of accounting courses and 24 hours of business courses.		of supervised professional work experience.	CPA license in another state
Washington	Yes		Washington State Board of Accountancy PO Box 9131 Olympia WA 98507 Phone: (360) 753-2586 Fax: 360-664-9190 Email:customerservice@acb.wa.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of accounting courses and 24 hours of business courses.	Board of Accountancy (wa.gov)	Must have passed the CPA exam, complete a course covering the AICPA Code of Professional Conduct and achieve a score of 90% or better, watch the video "Washington CPA Essentials, and have a minimum of one year of professional work experience to include no fewer than 2000 hours.	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
West Virginia	Yes		West Virginia Board of Accountancy 405 Capitol Street, Suite 908 Charleston, WV 25301-1744 Phone: 304-558-3557 Fax: 304-558-1325 Email: wvboa@wv.gov	State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 30 hours of accounting courses and a	Home - WV Board of Accountancy	Must have passed the CPA exam, submit to a criminal background check, and have a minimum of one year of professional work experience to include no fewer than 2000 hours	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state

				minimum of 27 hours of business courses.			
Wisconsin	Yes		<p>Wisconsin Accounting Examining Board 4822 Madison Yards Way Madison, WI 53705 Phone: 608-266-2112 Fax: 608-267-3816 Email: dsps@wi.gov</p>	<p>State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of undergraduate accounting courses or 15 hours at the graduate level or an equivalent combination that cover required accounting courses and the same for business courses.</p>	DSPS Certified Public Accountant (wi.gov)	<p>Must have passed the CPA exam, successfully pass an open book professional ethics examination on statutes and rules governing the practice of public accounting in Wisconsin with a grade of 80 or above, and have a minimum of one year of professional work experience to include no fewer than 2000 hours</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>
Wyoming	Yes		<p>Wyoming Board of Certified Public Accountants 325 West 18th Street, Suite 4 Cheyenne, WY 82002 Phone: (307) 777-7551 Email: wycpaboard@wyo.gov</p>	<p>State requires 150 semester hours and a baccalaureate or higher degree conferred by a college or university acceptable to the board with a concentration in accounting to include 24 hours of upper level</p>	Board of CPAs (google.com)	<p>Must have passed the CPA exam, and have a minimum of one year of professional work experience to include no fewer than 2000 hours</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>

accounting
courses.

U.S. Territory	Meets Educational Requirements	Does Not Meet Educational Requirements	Contact Information for State Licensing Board	Explanation of Determination	Link to Sources Reviewed to Make Determination	Additional Licensure Requirements	Alternate Pathways to Licensure
American Samoa	Yes		American Samoa Bar Association Post Office Box 23 Pago Pago , American Samoa 96799	Territory requires a Baccalaureate or higher degree conferred by an accredited college or university recognized by the Board with a minimum of 12 semester hours of upper division or graduate accounting and auditing courses.	Chapter 05 - Territorial Board of Public Accountancy-Rules for Certified Public Accountants and Public Accountants Archives - American Samoa Bar Association (asbar.org)	Must have passed the CPA exam, must have a score of 90% or higher on an examination in professional ethics given by the AICPA, be of good moral character, able to provide three letters of reference attesting to the applicant's competence, trustworthiness, and fairness, and complete two years of supervised, professional work experience.	None – not a member of NASBA. Reciprocity not available.
Guam	Yes		Guam Board of Accountancy 335 S. Marine Corps Drive Suite 101 Tamuning, GU 96913 Phone: 671-647-0813 Fax: 671-647-	Territory requires completion of 150 credit hours of college education and a Baccalaureate or higher degree conferred by an accredited college or	Guam Board of Accountancy	Must have passed the CPA exam, be of good moral character, and have a minimum of one year of professional work experience gained by	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA

			0816 Email: execdir@guamb oa.org	university recognized by the Board		fulltime employment under supervision of a CPA licensee	license in another state
Northern Mariana Islands	Yes		Commonwealth of the Northern Mariana Islands PO Box 504053 Saipan, CNMI 96950 Phone: 671-727- 3362 Fax: 671-632- 1209 Email: burger@pticom. com	Territory requires completion of 150 credit hours of college education and a Baccalaureate or higher degree conferred by an accredited college or university recognized by the Board	Commonwealth of the Northern Mariana Islands NASBA	Must have passed the CPA exam, be of good moral character, and have a minimum of one year of professional work experience gained by fulltime employment under supervision of a CPA licensee	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
Puerto Rico	Yes		Puerto Rico Board of Accountancy Box 9023271 Old San Juan Station San Juan, PR 00902-3271 Phone: 629-203- 1992 Fax: 615-564- 2128 Email: ecolon@nasba.o rg	Territory requires completion of 150 credit hours of college education and a Baccalaureate or higher degree conferred by an accredited college or university recognized by the Board	Contadores Públicos Autorizados (pr.gov)	Must have passed the CPA exam, be of good moral character, and have a minimum of two years of professional work experience gained by fulltime employment under supervision of a CPA licensee	Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state
U.S. Virgin Islands	Yes		Virgin Islands Board of Public Accountancy Dept. of Licensing & Consumer	Territory requires completion of 150 credit hours of college education and a Baccalaureate or	Requirements for the Practicing CPA (vi.gov)	Must have passed the CPA exam, passed the Virgin Islands Regulatory Examination, be	Reciprocity – Licensure is also available through reciprocity

			<p>Affairs Office of Boards and Commissions/VI Board of Public Accountancy 3000 Golden Rock Shopping Center, Ste. 9 Christiansted, St. Croix, VI 00820 Phone: 340-713- 3522 or 340- 714-3522 Fax: 340-713- 6982 Email: nathalie.hodge @dlca.vi.gov</p>	higher degree conferred by an accredited college or university recognized by the Board		<p>of legal age, is a resident or has a place of business in the territory, be of good moral character, and have a minimum of three years of professional work experience gained by fulltime employment under supervision of a CPA licensee</p>	<p>for individuals holding a valid CPA license in another state</p>
District of Columbia	Yes		<p>District of Columbia Board of Accountancy 1100 4th Street SW Washington Washington, DC 20024 Phone: 202-671- 4500 Fax: 202-698- 4329 Email: angela.meggett- strudwick@dc.g ov</p>	<p>Territory requires completion of 150 credit hours of college education and a Baccalaureate or higher degree conferred by an accredited college or university recognized by the Board</p>	https://www.dcregs.dc.gov/Commission/DCMR/	<p>Must have passed the CPA exam, be of good moral character, have minimum of one year of professional work experience to include no fewer than 2000 hours. Educational institution must be approved by the Board.</p>	<p>Reciprocity – Licensure is also available through reciprocity for individuals holding a valid CPA license in another state</p>