

## Certified Public Accountant Licensure by State



This chart displays whether or not a Post program in its entirety satisfies the educational requirements for a specific license. Call admissions/advising to be put in touch with a credentialing specialist to discuss whether partial completion could lead to licensure.

| State / Territory | License                     | Can the educational requirements for the license be met with Post coursework? | Post Program(s) Needed   | Educational requirements include, but are not limited to:   | Other requirements outside of education including, but not limited to:  | Governing Body                            | Website   | Email  | Phone Number |
|-------------------|-----------------------------|---|--|---|---|---|---|--|--------------|
| Alabama           | Certified Public Accountant | Yes   | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 33 upper level credits in accounting, 27 credits in business, 150 credits total | Uniform Certified Public Accountant Examination;<br>One-year of full-time employment by a public accounting firm as a staff accountant and supervised by a practicing CPA or PA holding a valid permit to practice; or<br>Two-years of full-time employment properly supervised and has sufficient quality and depth in the accounting field in industry, business, government, or college teaching; or Any combination of the above. | Alabama State Board of Public Accountancy | <a href="https://www.asbpa.alabama.gov/">https://www.asbpa.alabama.gov/</a> | <a href="mailto:boyd.busby@asbpa.org">boyd.busby@asbpa.org</a> | 334-242-5700 |

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| Alaska | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, 9 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Two years of experience. That experience must include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills and related training all of which were verified by a supervising certified public accountant with an active license at the time of supervision. The experience is acceptable if it is gained through employment in government, industry, academia, or public practice. Experience does not include paid or unpaid leave or holidays. (b) One year of experience must consist of full or part-time employment that extends over a period of not less than a year and not more than four years and includes not fewer than 2,000 hours of performance of services described in (a) of this section. | Alaska Board of Public Accountancy | <a href="https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx">https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx</a> | <a href="mailto:BoardOfPublicAccountancy@alaska.gov">BoardOfPublicAccountancy@alaska.gov</a> | 907-269-4712 |
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| Arizona  | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 36 credits in accounting (30 upper level), 30 credits in business, 150 credits total                                 | Uniform Certified Public Accountant Examination; AICPA ethics exam; Two thousand hours of paid or unpaid experience either before or after passing all sections of the examination for certified public accountant, that has exposed the applicant to and provided the applicant with experience in the practice of accounting. The applicant's experience must be sufficient to demonstrate the applicant's ability for critical inquiry and analysis of financial accounting information, including balance sheets, income statements, cash flow statements and tax returns and the applicant's ability to communicate, either orally or in writing, on the results of an inquiry or analysis of that information to an employer, client or a third party. | Arizona State Board of Accountancy         | <a href="https://www.azaccountancy.gov/">https://www.azaccountancy.gov/</a>   | <a href="mailto:info@azaccountancy.gov">info@azaccountancy.gov</a> | 602-364-0804 |
| Arkansas | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 upper level credits in accounting (or 20 if graduate), 30 credits in business (20 if graduate), 150 credits total | Uniform Certified Public Accountant Examination; One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services: providing any type of services or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills. The one year of experience gained must have occurred within the 3 years preceding the date of licensure application.  | Arkansas State Board of Public Accountancy | <a href="https://www.asbpa.arkansas.gov/">https://www.asbpa.arkansas.gov/</a> | <a href="mailto:ASBPA@arkansas.gov">ASBPA@arkansas.gov</a>         | 501-682-1520 |

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| California | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting, 38 credits in business, 10 credits in ethics, 3 credits in accounting professional responsibility/auditing/audit, 150 total | Uniform Certified Public Accountant Examination; California Professional Ethics Examination; One year of qualifying experience. This experience may include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. To be qualifying under this section, experience shall have been performed in accordance with applicable professional standards. Experience in public accounting shall be completed under the supervision or in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy. Experience in private or governmental accounting or auditing shall be completed under the supervision of an individual licensed by a state to engage in the practice of public accountancy. The board may, by regulation, allow experience in academia to be qualifying under this section. | California Board of Accountancy     | <a href="https://www.dca.ca.gov/cba/index.shtml">https://www.dca.ca.gov/cba/index.shtml</a> | <a href="mailto:licensinginfo@cba.ca.gov">licensinginfo@cba.ca.gov</a>                   | 916-263-3680 |
| Colorado   | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 33 credits in accounting (27 upper level), 6 credits in auditing, 27 credits in business, 3 credits in ethics, 150 credits total                      | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; 1,800 qualifying work hours obtained within the five years immediately preceding the date the application is received by the Board or its designee. The work hours may include any combination of full-time and part-time work. Academic internship hours may be included if not claimed for education credit. The work hours must be obtained over a period of not less than one year and not more than three years.   | Colorado State Board of Accountancy | <a href="https://dpo.colorado.gov/Accountancy">https://dpo.colorado.gov/Accountancy</a>     | <a href="mailto:dora_accountancyboard@state.co.us">dora_accountancyboard@state.co.us</a> | 303-894-7800 |

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| Connecticut          | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 36 credits in accounting, 30 credits in business, 60 credits in general education, 24 credits in any category, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Minimum 2 years, 104 weeks for applicants who took the exam after January 1, 2000 with 150 semester hours of education or prior to January 1, 2000 with 150 hours of education.  | Connecticut State Board of Accountancy    | <a href="https://portal.ct.gov/DCP/Operational-and-Professional-Division/Operational-Boards/State-Board-of-Accountancy">https://portal.ct.gov/DCP/Operational-and-Professional-Division/Operational-Boards/State-Board-of-Accountancy</a> | <a href="mailto:DCP.LicenseCPA@ct.gov">DCP.LicenseCPA@ct.gov</a>                       | 860-713-6000 |
| Delaware             | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, accounting concentration, 150 credits total  | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; A "year" of qualifying experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. | Delaware State Board of Accountancy       | <a href="https://dpr.delaware.gov/boards/accountancy/">https://dpr.delaware.gov/boards/accountancy/</a>   | <a href="mailto:customerservice.dpr@delaware.gov">customerservice.dpr@delaware.gov</a> | 302-744-4500 |
| District of Columbia | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, 3 credits in commercial law, 150 credits total   | Uniform Certified Public Accountant Examination; One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours performing any type of business services or advice using accounting, attest services, compilation, management advisory, financial advisory, tax, or consulting skills.   | District of Columbia Board of Accountancy | <a href="https://dlcp.dc.gov/node/1617381">https://dlcp.dc.gov/node/1617381</a>   | <a href="mailto:opla.accountancy@dc.gov">opla.accountancy@dc.gov</a>                   | 202-442-4320 |

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| Florida | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 upper level credits in accounting, 36 credits in business (21 upper level), 3 credits in business law, 150 credits total | Uniform Certified Public Accountant Examination; Work experience must be verified by a licensed CPA and must commence after completion of 120 semester or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses. Work experience shall include any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, all of which must be verified by a certified public accountant who is licensed by a state or territory of the United States. This experience is acceptable if it was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant's duties. The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks, or average no more than forty (40) hours a week over no more than <del>fifty-two (52) weeks</del> | Florida Board of Accountancy       | <a href="https://www2.myfloridalicense.com/">https://www2.myfloridalicense.com/</a> |  | 850-487-1395 |
| Georgia | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 upper level credits in accounting, 24 credits in business, 150 credits total   | Uniform Certified Public Accountant Examination; Experience must be at least one year in duration and completed not more than one (1) year immediately preceding the date of application. Experience must be full-time and include a minimum of 2,000 hours completed within a 12 month period. Experience completed through part-time work is not acceptable. The same change is needed under Industry Accounting Experience and Government Accounting Experience. Experience must be supervised by an individual who holds a license as a CPA during the period of employment being attested to.  | Georgia State Board of Accountancy | <a href="https://gsba.georgia.gov/">https://gsba.georgia.gov/</a>                   | <a href="mailto:GSBA@sao.ga.gov">GSBA@sao.ga.gov</a> | 404-463-0365 |

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| Guam   | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, accounting concentration or equivalent, 24 credits in accounting, 24 credits in business including 3 in business law, 6 in economics, 3 in finance, and 3 in business ethics, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One (1) year of experience shall consist of full or parttime employment that extends over a period of no less than a year and no more than three (3) years, and includes no fewer than two thousand (2,000) hours of performance of services.   | Guam Board of Accountancy          | <a href="https://www.guamboa.org/">https://www.guamboa.org/</a>   | <a href="mailto:licensing@guamboa.org">licensing@guamboa.org</a>             | 671-647-0813 |
| Hawaii | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting (18 upper level), 24 upper level credits in business, 150 credits total  | Uniform Certified Public Accountant Examination; 1,500 chargeable hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while employed on a full-time basis (35 or more hours per week) in public accounting practice; OR Two (2) years of full-time professional work experience (35 or more hours per week) in public accounting practice, private industry, government, or education.  | Hawaii Board of Public Accountancy | <a href="https://cca.hawaii.gov/pvl/boards/accountancy/">https://cca.hawaii.gov/pvl/boards/accountancy/</a> | <a href="mailto:accountancy@dcca.hawaii.gov">accountancy@dcca.hawaii.gov</a> | 808-586-2694 |
| Idaho  | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, 24 credits in business, 150 credits total   | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One year is required, either full time or part time, that extends over a period of no less than 12 months and no more than 36 months and includes no fewer than 2,000 hours. Experience must be obtained within the 10 years period immediately preceding the application for license. Experience must be verified by a licensee who held a current and active license at the time the experience was obtained. | Idaho State Board of Accountancy   | <a href="https://dopl.idaho.gov/boa/">https://dopl.idaho.gov/boa/</a>                                       | <a href="mailto:isba@isba.idaho.gov">isba@isba.idaho.gov</a>                 | 208-334-3233 |

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| Illinois | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting, 24 credits in business, 2 bus comm, 3 bus ethics, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One year of full-time experience, or its equivalent, providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills that may be gained through employment in government, industry, academia, or public practice. Applicants may only receive experience after completing 120 hours of undergraduate education and having obtained a baccalaureate degree with an accounting concentration or equivalent. The term "year" shall be 12 months with an average of at least 20 work days per month during which the applicant was engaged in full-time employment equal to 1500 hours or more annually. If an individual works part-time for more than one year, but less than four years, and gains 2000 hours of experience, the individual has met the equivalent of "one year of full-time experience." | Illinois Board of Examiners | <a href="https://www.ilboe.org/">https://www.ilboe.org/</a> | <a href="mailto:help@ilboe.org">help@ilboe.org</a> | 815-753-8900 |
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| Indiana | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting (or 15 credits at the graduate level), 24 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Twenty-four (24) months of full-time employment in the following positions: As an employee or an accounting intern engaged in an accounting position in a firm, As an employee in a financial or accounting position in industry, government, or a nonprofit organization, As an employee in an advisory and/or consulting services position related to one (1) or more of the following activities:<br>(A) Financial<br>(B) Accounting<br>(C) Operational, As an instructor teaching accounting in a college or university (four (4) year institutions or junior colleges), An applicant may combine the types of experience described in subsection (a). To do so, the applicant must obtain a total of twenty-four (24) months of experience. | Indiana Board of Accountancy | <a href="https://www.in.gov/pla/professions/accountancy-home/">https://www.in.gov/pla/professions/accountancy-home/</a> | <a href="mailto:pla14@pla.in.gov">pla14@pla.in.gov</a> | 317-234-8800 |
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| Iowa | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper level credits in accounting, 24 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills and may be gained through employment in government, industry, academia, or public practice. One year of experience shall consist of full- or part-time employment that extends over a period of no less than 1 year and no more than 3 years and includes no fewer than 2,000 hours of performance of services and may be gained in more than one employment situation, including an internship. Teaching experience shall be in the employment of an institution of higher education and shall include a minimum of 24 semester hours of accounting courses for which the course participants receive credit on an official transcript. Teaching of noncredit continuing education courses shall not qualify under this rule | Iowa Accountancy Examining Board | <a href="https://plb.iowa.gov/board/accountants">https://plb.iowa.gov/board/accountants</a> | <a href="mailto:AccountancyBoard@iowa.gov">AccountancyBoard@iowa.gov</a> | 515-725-9022 |
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| Kansas   | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting, 24 credits in business/general education, 11 credits in written/oral communications, 3 credits in data analytics, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One year of accounting experience. This experience shall include providing any type of service or advice involving the use of attest or nonattest skills all of which was verified by a certified public accountant holding an active license to practice, meeting requirements prescribed by the board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia or public practice. | Kansas Board of Accountancy   | <a href="https://ksboa.kansas.gov/">https://ksboa.kansas.gov/</a>                         | <a href="mailto:ksboa@ks.gov">ksboa@ks.gov</a> | 785-296-2162 |
| Kentucky | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 27 credits in accounting, 39 credits in business (including the accounting credits), 150 credits total  | Uniform Certified Public Accountant Examination; Completed 1 year of experience in an accounting or auditing position in public practice, industry or government that can be verified by a CPA, in any state, that had an active license during the year of employment to be verified. A year of experience is defined as 2,000 hours in a period of not less than 12 months that is earned after conferring a baccalaureate or master's degree with a concentration in accounting.  | Kentucky Board of Accountancy | <a href="https://cpa.ky.gov/Pages/default.aspx">https://cpa.ky.gov/Pages/default.aspx</a> | <a href="mailto:cpa@ky.gov">cpa@ky.gov</a>     | 502-595-3037 |

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| Louisiana | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper level credits in accounting (or 21 graduate credits), 24 credits in business, 3 credits in commercial law, 150 credits total | Uniform Certified Public Accountant Examination; One (1) year of qualifying experience verified by a licensed CPA in order to obtain your CPA certificate (license). The experience must involve the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. It must be of sufficient complexity and diversity, and be verified by a licensed CPA. The experience may be from employment in public practice, private industry, non-profit, or government and must be at least one year of full-time or 2,000 hours part-time experience, or a combination of these.  | State Board of Certified Public Accountants of Louisiana | <a href="https://cpaboar.d.state.la.us/">https://cpaboar.d.state.la.us/</a>   | <a href="mailto:cpaboard.sitemaster@la.gov">cpaboard.sitemaster@la.gov</a>   | 504-566-1244 |
| Maine     | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 15 credits in accounting, 150 credits total   | Uniform Certified Public Accountant Examination; At least two years of experience under the direction of a CPA licensed by any state or territory of the U.S. or equivalent direction, or by a licensed professional CPA in another country. Work experience must be earned in the employment of a licensed public accounting firm. Your work experience must include the use of accounting or auditing skills, including the issuance of reports on financial statements, and at least one of the following: the provision of management advisory, financial advisory or consulting services, the preparation of tax returns, the furnishing of advice on tax matters or equivalent activities defined by the Board. | Maine Board of Accountancy                               | <a href="https://www.maine.gov/pfr/professionallicensing/professionals/accountancy">https://www.maine.gov/pfr/professionallicensing/professionals/accountancy</a> | <a href="mailto:accountancy.board@maine.gov">accountancy.board@maine.gov</a> | 207-624-8672 |

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| Maryland      | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, major in accounting or equivalent, 30 credits in accounting, 21 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Obtained over a period of not more than three years and not less than one year, obtained through employment in government, industry, academia, or public practice; and amounts to 2,000 hours.  | Maryland Board of Public Accountancy      | <a href="https://www.dlr.state.md.us/license/cpa/">https://www.dlr.state.md.us/license/cpa/</a>   | <a href="mailto:DLOPLPublicAccountancy-DLLR@maryland.gov">DLOPLPublicAccountancy-DLLR@maryland.gov</a> | 410-230-6258 |
| Massachusetts | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting, 24 credits in business, 150 credits total                                    | Uniform Certified Public Accountant Examination; Full- or part-time experience in public accounting that extends over a period of no less than a year no more than 3 years, and includes no fewer than 2,000 hours of service Or full- or part-time experience in non-public accounting that extends over a period of no less than three years and no more than nine years, and includes no fewer than 2,000 hours of experience. | Massachusetts Board of Public Accountancy | <a href="https://www.mass.gov/orgs/board-of-public-accountancy">https://www.mass.gov/orgs/board-of-public-accountancy</a>                           | <a href="mailto:accountingboard@mass.gov">accountingboard@mass.gov</a>                                 | 617-701-8635 |
| Michigan      | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, 24 credits in business, 150 credits total                                    | Uniform Certified Public Accountant Examination; 1 year (2,000 hours) of qualifying experience verified by a certified public accountant of this state, another state, or any jurisdiction of the United States. Qualifying experience is experience gained through employment in government, industry, academia, or public practice.   | Michigan State Board of Accountancy       | <a href="https://www.michigan.gov/lara/bureau-list/bpl/occ/prof/accountancy">https://www.michigan.gov/lara/bureau-list/bpl/occ/prof/accountancy</a> | <a href="mailto:bplhelp@michigan.gov">bplhelp@michigan.gov</a>   | 517-241-0199 |

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| Minnesota   | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting (upper-division), 24 credits in business, 150 credits total   | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One year of experience consists of full- or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services consisting of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. | Minnesota Board of Accountancy                | <a href="http://www.boa.state.mn.us/">http://www.boa.state.mn.us/</a> | <a href="mailto:boa@state.mn.us">boa@state.mn.us</a>                       | 651-296-7938 |
| Mississippi | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper-division credits in accounting (including 3 credits in government or non-profit accounting), 24 upper-division credits in business, 150 credits total | Uniform Certified Public Accountant Examination; The candidate must have at minimum, one year meaningful experience gained by full time employment within three years from the date of successful completion of the CPA examination, under the supervision and direction of a CPA licensee such as: Accounting and Auditing, Management Advisory, Financial Advisory, Preparation of Tax Returns or Tax Advice.   | Mississippi State Board of Public Accountancy | <a href="https://www.msboa.ms.gov/">https://www.msboa.ms.gov/</a>     | <a href="mailto:administrator@msboa.ms.gov">administrator@msboa.ms.gov</a> | 601-354-7320 |

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|----------|-----------------------------|-----|--|--|--|-------------------------------------|---|--|--------------|
| Missouri | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, accounting major or concentration, 30 credits in accounting, 30 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; The applicant has one (1) year of accounting experience consisting of full-time employment that is no less than one (1) year and no fewer than two thousand (2,000) hours or in the case of part-time employment, experience that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services and shall include any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting or auditing. | Missouri State Board of Accountancy | <a href="https://pr.mo.gov/accountancy.asp">https://pr.mo.gov/accountancy.asp</a>                                 | <a href="mailto:mosba@pr.mo.gov">mosba@pr.mo.gov</a>   | 573-751-0012 |
| Montana  | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper level credits in accounting, 30 credits in business, 150 credits total                        | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One year (2000 hours) of acceptable accounting and/or auditing experience obtained within the three years preceding the date of application for licensure. Experience will be considered acceptable by the Board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting. The experience may be in the private, governmental, academic or public accounting areas.  | Montana Board of Public Accountants | <a href="https://boards.bsd.dli.mt.gov/public-accountants/">https://boards.bsd.dli.mt.gov/public-accountants/</a> | <a href="mailto:DLIBSDPAC@MT.GOV">DLIBSDPAC@MT.GOV</a> | 406-444-6880 |

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| Nebraska | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 upper level credits in accounting, 30 credits in business, 150 credits total                            | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Nebraska State Board of Public Accountancy Ethics Examination; Experience earned in a Public Accounting firm must show 4,000 hours earned in at least 2 years. Experience earned at the Nebraska Department of Revenue and/or the Nebraska Auditor of Public Accounts must show 4,000 hours earned in at least 2 years. Please note that all applications submitted with Department of Revenue or Auditor of Public Accounts experience are reviewed by the Licensing Committee which may extend processing time. Applicants who have earned their experience in private industry, government or academia must show 6,000 hours earned in at least 3 years. Please note that all applications submitted with Business, Government and Academia experience are reviewed by the Licensing Committee which may extend processing time. | Nebraska State Board of Public Accountancy | <a href="https://nbpa.nebraska.gov/">https://nbpa.nebraska.gov/</a>         |  | 402-471-3595 |
| Nevada   | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 upper level credits in accounting, 24 credits in business, 3 credits in business law, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; 2,000 hours of work with increasing levels of complexity and diversity, performed over a period of not less than 1 year in industry, public practice, government or a nonprofit organization, where the applicant provides any type of professional services or advice using accounting, attestation, compilation, management advisory services, financial advisory services or tax consulting.   | Nevada State Board of Accountancy          | <a href="https://www.nvaccountancy.com/">https://www.nvaccountancy.com/</a> | <a href="mailto:cpa@nvaccountancy.com">cpa@nvaccountancy.com</a> | 775-786-0231 |

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| New Hampshire | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting, 24 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; A minimum of one year experience. Experience gained in the areas of public accounting, industry and/or government are considered acceptable experience. Full time experience – each year must be at least 1,500 hours in accounting and/or audit skills. Non full-time experience – each year must be 2,080 hours with 1,500 hours in accounting and/or audit skills. Only experience gained within six years immediately preceding the date application is received is acceptable for two year requirement and five years for one year requirement. | New Hampshire Board of Accountancy    | <a href="https://www.oplc.nh.gov/board-accountancy">https://www.oplc.nh.gov/board-accountancy</a>   | <a href="mailto:OPLCLicensing1@oplc.nh.gov">OPLCLicensing1@oplc.nh.gov</a>     | 603-271-2152 |
| New Jersey    | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, 24 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; One year of experience providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, all of which was verified by a licensee, and meeting the requirements prescribed by the board pursuant to promulgated regulations. The experience required pursuant to this section is acceptable if it was gained through employment in government, industry, academia, or public practice.  | New Jersey State Board of Accountancy | <a href="https://www.njconsumeraffairs.gov/acc/Pages/applications.aspx">https://www.njconsumeraffairs.gov/acc/Pages/applications.aspx</a>   | <a href="mailto:Accountancy@dca.njoag.gov">Accountancy@dca.njoag.gov</a>       | 973-504-6380 |
| New Mexico    | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting, 150 credits total                         | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; At least one year of experience providing service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills is required. This experience must be verified by a certified public accountant licensed in a U.S. jurisdiction during the period of attestation.  | New Mexico Public Accountancy Board   | <a href="https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/accountancy/">https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/accountancy/</a> | <a href="mailto:accountancy.board@rld.nm.gov">accountancy.board@rld.nm.gov</a> | 505-222-9850 |

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|----------------|-----------------------------|-----|--|---|---|---|---|--|-----------------------|
| New York       | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 33 credits in accounting, 36 credits in business, 150 credits total   | Uniform Certified Public Accountant Examination; One year of full-time experience, or the part-time equivalent in a public accounting firm, government, private industry or an educational institution. The experience can be in one of the following service areas: accounting, attest, compilation, management advisory, financial advisory, taxation, or consulting skills.  | New York State Board for Public Accountancy | <a href="https://www.op.nysed.gov/certified-public-accountants">https://www.op.nysed.gov/certified-public-accountants</a> | <a href="mailto:cpabd@nysed.gov">cpabd@nysed.gov</a> | 518-474-3817 ext. 160 |
| North Carolina | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting (or 20 credits in accounting at the graduate level), 24 credits in business, 150 credits total | North Carolina law course; Uniform Certified Public Accountant Examination; One year's experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia; or Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution; or Four years of experience in the field of accounting; or Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations; or Any combination of such experience determined by the Board to be substantially equivalent to the foregoing. | North Carolina State Board of CPA Examiners | <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>   |  | 919-733-4222          |

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|--------------|-----------------------------|-----|--|---|--|---|---|--|--------------|
| North Dakota | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, 24 credits in business, 150 credits total   | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Two thousand hours gained within four or fewer calendar years, and must be verified to the satisfaction of the Board. The majority of the experience must consist of providing some service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. | North Dakota State Board of Accountancy | <a href="https://www.ndsba.nd.gov/">https://www.ndsba.nd.gov/</a>                 |  | 701-775-7100 |
| Ohio         | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting (or 18 credits in accounting at the graduate level), 24 credits in business, 150 credits total | Professional standards and responsibilities course; Uniform Certified Public Accountant Examination; One year full-time equivalent experience.   | Accountancy Board of Ohio               | <a href="https://www.accountancy.ohio.gov/">https://www.accountancy.ohio.gov/</a> |  | 614-466-4135 |
| Oklahoma     | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 upper level credits in accounting, 9 upper level credits in business, 150 credits total                              | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One (1) year of experience providing a type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, and be satisfied through work experience in government, industry, academia or public practice                            | Oklahoma Accountancy Board              | <a href="https://oklahoma.gov/oab.html">https://oklahoma.gov/oab.html</a>         | <a href="mailto:okaccybd@oab.ok.gov">okaccybd@oab.ok.gov</a> | 405-521-2397 |

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| Oregon       | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper level credits in accounting, 24 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; 12 months full-time employment or a total of 2,000 hours of equivalent part-time experience obtained over a period of 12 or more months.   | Oregon Board of Accountancy             | <a href="https://www.oregon.gov/BOA/Pages/Home.aspx">https://www.oregon.gov/BOA/Pages/Home.aspx</a>   | <a href="mailto:boa.info@boa.oregon.gov">boa.info@boa.oregon.gov</a> | 503-378-4181 |
| Pennsylvania | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 36 credits in accounting, 150 credits total                                     | Uniform Certified Public Accountant Examination; 1,600 hours of qualifying experience during the 60-month period immediately preceding the date of application that included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills which were gained through employment in government, industry, academia or public practice. The 1,600 hours of qualifying experience shall be acquired over a period of not less than 12 months. | Pennsylvania State Board of Accountancy | <a href="https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx#VOT15i6QfT8">https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx#VOT15i6QfT8</a> | <a href="mailto:st-accountancy@pa.gov">st-accountancy@pa.gov</a>     | 717-783-1404 |
| Puerto Rico  | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 32 credits in accounting, 32 credits in business, 150 credits total             | Uniform Certified Public Accountant Examination; One (1) year of full-time experience in the areas of public accounting, industry/private practice, or academia: Must include a minimum of 1,820 qualifying hours, Must be under the direct supervision of an active CPA in good standing, A minimum of three (3) years part-time experience is acceptable.  | Puerto Rico Board of Accountancy        | <a href="https://www.state.pr.gov/juntas-examinadoras/certified-public-accountants">https://www.state.pr.gov/juntas-examinadoras/certified-public-accountants</a>   |  | 629-203-1992 |

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| Rhode Island   | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting, 24 credits in business (including 3 credits in business law and 3 credits in economics), 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One (1) year (minimum of one thousand eight hundred twenty (1,820) hours) providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills all of which was verified and supervised by a licensee, meeting the requirements of these regulations.   | Rhode Island Board of Accountancy   | <a href="https://dbr.ri.gov/divisions/accountancy">https://dbr.ri.gov/divisions/accountancy</a>       |  | 401-889-5446 |
| South Carolina | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper level credits in accounting, 24 credits in business, 150 credits total  | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; At least one year of accounting experience satisfactory to the board in public, governmental, or private employment under the direct supervision and review of a certified public accountant or public accountant licensed to practice accounting in some state or territory of the United States or the District of Columbia; or at least five years' experience teaching accounting in a college or university recognized by the board. | South Carolina Board of Accountancy | <a href="https://llr.sc.gov/acct/">https://llr.sc.gov/acct/</a>                                       | <a href="mailto:Contact.Accountancy@llr.sc.gov">Contact.Accountancy@llr.sc.gov</a> | 803-896-4770 |
| South Dakota   | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, accounting major or equivalent, 24 credits in accounting, 24 credits in business, 150 credits total                                  | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; 2,000 hours of accounting experience. The experience must be completed in no less than one year and no more than three years. To perform attest functions, the experience requirement is 375 hours in compilations, audits or reviews in any combination.   | South Dakota Board of Accountancy   | <a href="https://dlr.sd.gov/accountancy/default.aspx">https://dlr.sd.gov/accountancy/default.aspx</a> | <a href="mailto:accountancy@state.sd.us">accountancy@state.sd.us</a>               | 605-367-5770 |

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| Tennessee           | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 credits in accounting (24 upper level), 24 credits in business, 150 credits total  | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; No fewer than 2000 hours of experience (earned in no less than one year or more than three years). Experience must be earned within the ten (10) years immediately preceding the application for certification. Experience may consist of providing any type of services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills. Acceptable experience shall include employment in industry, government, academia or public practice. | Tennessee State Board of Accountancy       | <a href="https://www.tn.gov/commerce/regboards/accountancy.html">https://www.tn.gov/commerce/regboards/accountancy.html</a>                           | <a href="mailto:accountancy.board@tn.gov">accountancy.board@tn.gov</a> | 615-741-2550                 |
| Texas               | Certified Public Accountant | No  | None   | Baccalaureate or master's degree, 27 upper level credits in accounting (including 2 credits in tax research and analysis), 24 credits in business (including 2 credits in accounting or business communications), 3 credits Board-approved ethics course, 150 credits total | Uniform Certified Public Accountant Examination; Texas Rules of Professional Conduct Exam; One year of experience is required and shall consist of 12 months of full-time employment or part-time employment that extends over a period of not less than one year and not more than two years and includes not fewer than 2,000 hours of performance of services.  | Texas State Board of Public Accountancy    | <a href="https://www.tsbpa.texas.gov/">https://www.tsbpa.texas.gov/</a>   | <a href="mailto:exam@tsbpa.texas.gov">exam@tsbpa.texas.gov</a>         | 512-305-7800                 |
| U.S. Virgin Islands | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, accounting concentration or equivalent, 150 credits total   | Uniform Certified Public Accountant Examination; Local CPA Examination; One year of experience. This experience must include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which were certified by a licensee, meeting requirements prescribed by the Board by rule. This experience is acceptable if it was gained through employment in government, industry, academia or public practice.  | Virgin Islands Board of Public Accountancy | <a href="https://dlca.vi.gov/boardcertifications/steps/comparerequirement/s/">https://dlca.vi.gov/boardcertifications/steps/comparerequirement/s/</a> |  | 340-713-3522 or 340-714-3522 |

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| Utah     | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper level credits in accounting, 30 credits in business, 30 credits in business or accounting, 150 credits total                                  | Uniform Certified Public Accountant Examination; AICPA Professional Ethics Examination; Utah Laws and Rules Exam; 2,000 hours (one year) of accounting experience, obtained under the supervision of a licensed CPA.  | Utah Board of Accountancy           | <a href="https://dopl.utah.gov/accountancy/">https://dopl.utah.gov/accountancy/</a>     | <a href="mailto:b6@utah.gov">b6@utah.gov</a>                                     | 801-530-6628 |
| Vermont  | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 42 credits in accounting, 150 credits total  | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One year of experience in public accounting, meeting the requirements prescribed by Board rule or other experience or employment that the Board in its discretion considers substantially equivalent  | Vermont Board of Public Accountancy | <a href="https://sos.vermont.gov/accountancy/">https://sos.vermont.gov/accountancy/</a> | <a href="mailto:SOS.OPRLicensing1@Vermont.Gov">SOS.OPRLicensing1@Vermont.Gov</a> | 802-828-1505 |
| Virginia | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, accounting concentration or equivalent (some graduate work preferred), 24 upper level credits in accounting, 24 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; The experience requirement includes being employed in academia, a firm, government, or industry involving the substantial use of accounting, financial, tax, or other skills that are relevant, as determined by the VBOA. The applicant must complete at least 2,080 work hours, or equivalent to one year of full-time employment. Whether other skills are relevant shall be determined by the VBOA on a case-by-case basis. Self-employment does not meet the definition of experience. | Virginia Board of Accountancy       | <a href="https://boa.virginia.gov/">https://boa.virginia.gov/</a>                       | <a href="mailto:boa@boa.virginia.gov">boa@boa.virginia.gov</a>                   | 804-367-8505 |

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|---------------|-----------------------------|-----|--|---|---|---------------------------------------|---|--|--------------|
| Washington    | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting (15 upper level), 24 credits in business, 150 credits total  | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Minimum of 12-months, consisting of at least 2,000 hours, through the use of accounting, issuing reports on financial statements, management advisory, financial advisory, tax, tax advisory or consulting skills. The 2,000 hours are work hours; the hours are not limited to billable hours.   | Washington State Board of Accountancy | <a href="https://acb.wa.gov/">https://acb.wa.gov/</a>   | <a href="mailto:customerservice@acb.wa.gov">customerservice@acb.wa.gov</a> | 360-753-2586 |
| West Virginia | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 30 upper level credits in accounting, 27 credits in business, 3 credits in business law, 3 credits in ethics, 150 credits total   | Uniform Certified Public Accountant Examination; One year of public accounting experience in the four-year period immediately preceding his or her application. Uniform CPA Examination; Qualifying experience consists of any type of service or advice involving the use of accounting, attestation, compilation, management advisory, financial advisory, tax or consulting skills. In evaluating the experience of the applicant, the Board shall consider the complexity and diversity of the work performed, as well as any other factor the Board may consider relevant. The experience requirement may be satisfied by employment in private practice, government, industry, academia or public practice. An applicant's experience must be verified by a licensee. | West Virginia Board of Accountancy    | <a href="https://www.boa.wv.gov/">https://www.boa.wv.gov/</a>   | <a href="mailto:wvboa@wv.gov">wvboa@wv.gov</a>                             | 304-558-3557 |
| Wisconsin     | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 credits in accounting (or 15 credits in accounting at the graduate level), 24 credits in business (or 15 credits in accounting at the graduate level), 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; One year of public accounting experience providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or related consulting skills.  | Wisconsin Accounting Examining Board  | <a href="https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx">https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx</a> | <a href="mailto:dsps@wisconsin.gov">dsps@wisconsin.gov</a>                 | 608-266-2112 |

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| Wyoming | Certified Public Accountant | Yes | Certificate in Accounting (Post-Baccalaureate) or Master of Science in Accounting (CPA Track) if completed after earning a qualifying baccalaureate degree; Bachelor of Science in Accounting and the Master of Science in Accounting if no prior credits earned | Baccalaureate or master's degree, 24 upper level credits in accounting, 24 credits in business, 150 credits total | Uniform Certified Public Accountant Examination; Professional Ethics: The AICPA's Comprehensive Course For Licensure- course and examination; Completed at least one (1) year of full-time experience in the practice of public accounting. The experience shall include providing any type of service or advice involving the use of accounting skills, any auditing, review, or compilation service, any management advisory or financial advisory service, or any tax or consulting service. | Wyoming Board of Certified Public Accountants | <a href="https://sites.google.com/a/wyo.gov/wyoming-cpa/">https://sites.google.com/a/wyo.gov/wyoming-cpa/</a> | <a href="mailto:wycpaboard@wyo.gov">wycpaboard@wyo.gov</a> | 307-777-7551 |
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These programs do not prepare students to pass state-specific jurisprudence, law, or ethics examinations. More information on these types of exams can be found on the individual state websites. The requirements listed above display a portion of the detail found on the individual board websites. Visit the appropriate state for a full list of requirements. Licensure rules can change frequently, visit the state sites for the most up to date information.