

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 Post programs assist with meeting educational requirements for licensure?	Post Program(s) Needed	Educational requirements include, but are not limited to:	Other requirements outside of education include, but are 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; 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 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	https://www.asbpa.alabama.gov/		334-242-5700

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	https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx BoardOfPublicAccountancy@alaska.gov	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	<p>Uniform Certified Public Accountant Examination; 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.</p> <p>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.</p>	Arizona State Board of Accountancy	https://www.azaccountancy.gov/ info@azaccountancy.gov	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	<p>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.</p>	Arkansas State Board of Public Accountancy	http://www.asbpa.arkansas.gov/	501-682-1520

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, 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	https://www.dca.ca.gov/cba/index.shtml licensinginfo@cba.ca.gov	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, 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	https://dpo.colorado.gov/Accountancy dora_accountancyboard@state.co.us	303-894-7800

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	https://portal.ct.gov/DCP/Occupational-and-Professional-Division/Occupational-Boards/State-Board-of-Accountancy	DCP.LicensureCPA@ct.gov	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	https://dpr.delaware.gov/boards/accountancy/	customer-service.dpr@state.de.us	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	https://dcra.dc.gov/accountancy	dcra@dc.gov	202-442-4320

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 fifty-two (52) weeks.	Florida Board of Accountancy	http://www.myfloridalicense.com/D-BPR/certified-public-accounting/	352-333-2505
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	https://gsba.georgia.gov/ GSBA@sao.ga.gov	404-463-0365

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, 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 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	http://www.guambo.org/	execdir@guambo.org	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	http://cca.hawaii.gov/pvi/boards/accountancy/	accountancy@dcca.hawaii.gov	808-586-2696
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	https://isba.idaho.gov/ISBAPortal/	isba@isba.idaho.gov	208-334-2490

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, 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	https://www.ilboe.org/ help@ilboe.org	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	<p>Uniform Certified Public Accountant Examination; Twenty-four (24) months of full-time employment in the following positions:</p> <p>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:</p> <p>(A) Financial (B) Accounting (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.</p>	Indiana Board of Accountancy	https://www.in.gov/pla/professions/indiana-board-of-accountancy/	pla14@pla.in.gov	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	<p>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. Experience 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 one year and no more than three years and includes no fewer than 2,000 hours of performance of services. Experience 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 teaching 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.</p>	Iowa Accountancy Examining Board	https://plb.iowa.gov/board/accountants	AccountancyBoard@iowa.gov	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, 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	https://ksboa.kansas.gov/ ksboa@ks.gov	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	https://cpa.ky.gov/Pages/default.aspx cpa@ky.gov	502-595-3037

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	http://cpaboard.state.la.us/ sitemaster@cpaboard.state.la.us	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	https://www.maine.gov/vpfr/professionallicensings/accountancy accountancy.board@maine.gov	207-624-8603

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, 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 nor 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	http://www.dllr.state.md.us/license/cpa/	DLOPLPubli cAccountan cy- DLLR@maryland.gov	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	https://www.mass.gov/orgs/board-of-public-accountancy	accounting board@mass.gov	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, 30 credits in accounting (or 12 graduate credits), 39 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	https://www.michigan.gov/lara/0,4601,7-154-89334_7260_0_72602_72731_72855--,00.html	bplhelp@michigan.gov	517-241-0199

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, 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 State Board of Accountancy	http://www.boa.state.mn.us/ boa@state.mn.us	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 credits in accounting (including 3 credits in government or non-profit accounting), 24 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	https://www.msbpa.ms.gov/ email@msbpa.ms.gov	601-354-7320

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, 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; 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	https://pr.mo.gov/accountancy.asp mosba@pr.mo.gov	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	https://boards.bsd.dli.mt.gov/public-accountants/ DLIBSDHEL@MT.GOV	406-841-2244

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; Applicants who have earned their experience in a Public Accounting firm must show 4,000 hours of experience earned in at least 2 years. Applicants who have earned their experience at the Nebraska Department of Revenue and/or the Nebraska Auditor of Public Accounts must show 4,000 hours of experience 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	https://nbp.a.nebraska.gov/	402-471-3595
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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 Years of full-time employment performing any combination of the approved tasks in a partnership, corporation, LLC or sole proprietorship engaged in the practice of public accounting; OR 4 years of full-time employment performing any combination of the approved tasks in a governmental or other industry position that is substantially equivalent to a position in the practice of public accounting; OR Any combination of public accounting or governmental/industry.	Nevada State Board of Accountancy	https://www.nvaccountancy.com/ cpa@nvaccountancy.com	775-786-0231
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 upper level 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	https://www.oplc.nh.gov/board-accountancy Accountancy@oplc.nh.gov	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	https://www.niconsumeraffairs.gov/acc/Pages/applications.aspx	accountancy@dca.lps.state.nj.us	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	http://www.rld.state.nm.us/boards/Accountancy.aspx	accountancy.board@state.nm.us	505-222-9850
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	http://www.op.nysed.gov/prof/cpa/	cpabd@nysed.gov	518-474-3817 ext. 160

North Carolina	Certified Public Accountant	Yes	<p>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</p>	<p>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</p>	<p>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.</p>	North Carolina State Board of CPA Examiners	https://nccpaboard.gov/	919-733-4222
North Dakota	Certified Public Accountant	Yes	<p>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</p>	<p>Baccalaureate or master's degree, 24 credits in accounting, 24 credits in business, 150 credits total</p>	<p>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.</p>	North Dakota State Board of Accountancy	https://www.ndsba.nd.gov/	800-532-5904

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	https://www.acc.ohio.gov/	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, 76 upper level credits, 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	https://www.ok.gov/oab/web/	405-521-2397
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	https://www.oregon.gov/boa/info@oregon.gov https://www.oregon.gov/BOA/Pages/Home.aspx	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	https://www.dos.pa.gov/Professionallicensing/BoardsCommissions/Accountancy/Pages/default.aspx#.VOTI5i6QfT8	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	https://www.estado.pr.gov/en/authORIZED-public-accountants/	629-203-1992
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	https://dbr.ri.gov/divisions/accountancy/	401-462-9550

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, 36 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; 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	https://llr.sc.gov/acct/ Contact.Accountancy@llr.sc.gov	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, 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	https://dlr.sd.gov/accoutancy/default.aspx sdbdacct.bd@midconetwork.com	605-367-5770

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	https://www.tn.gov/commerce/regboards/accountancy.htm !	615-741-2550
Texas	Certified Public Accountant	No	None	Baccalaureate or master's degree, 30 upper level credits in accounting, 24 credits in business (including 2 credits in accounting or business communications), 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	https://www.tsbpa.texas.gov/exam@tsbpa.texas.gov v	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	https://dlca.vi.gov/boardcertification/steps/cparrequirements L	340-713-3522 or 340-714-3522

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, 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	https://dopl.utah.gov/cpa/	b6@utah.gov	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	https://sos.vermont.gov/accountancy/		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), 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	https://boa.virginia.gov/	boa@boa.virginia.gov	804-367-8505

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	https://acb.wa.gov/ customersevice@acb.wa.gov	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	https://www.boa.wv.gov/ wvboa@wv.gov	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	https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx	dsps@wi.gov	608-266-2112
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, 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	https://sites.google.com/a/wyo.gov/wyoming-cpa/	wycpaboar@wyo.gov	307-777-7551
<p>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.</p>									