

## *Where can I apply?*

If your goal is to practice public accounting in the U.S., the following jurisdictions are prepared to consider applications for certification or licensure from IQEX candidates:

<b>Jurisdiction</b>	<b>ACPA</b>	<b>ICAA</b>	<b>CICA</b>	<b>ICAI</b>	<b>IMCP</b>	<b>Exceptions?</b>
Alabama			Y			
Alaska						
Arizona						
Arkansas	Y	Y	Y	Y	Y	
California	Y	Y	Y	Y	Y	
Colorado	Y	Y	Y	Y	Y	Y
Connecticut						
Delaware	Y	Y	Y	Y	Y	
District of Columbia	Y	Y	Y	Y	Y	
Florida	Y	Y	Y	Y	Y	
Georgia	Y	Y	Y	Y	Y	Y
Guam	Y	Y	Y	Y	Y	
Hawaii						
Idaho	Y	Y	Y	Y	Y	
Illinois	Y	Y	Y	Y	Y	
Indiana	Y	Y	Y	Y	Y	
Iowa	Y	Y	Y	Y	Y	
Kansas	Y	Y	Y	Y	Y	
Kentucky	Y	Y	Y	Y	Y	
Louisiana	Y	Y	Y	Y	Y	Y
Maine	Y	Y	Y	Y	Y	
Maryland	Y	Y	Y	Y	Y	
Massachusetts			Y			Y
Michigan	Y	Y	Y	Y	Y	
Minnesota	Y	Y	Y	Y	Y	Y
Mississippi			Y			
Missouri	Y	Y	Y	Y	Y	
Montana	Y	Y	Y	Y	Y	
Nebraska	Y	Y	Y	Y	Y	Y
Nevada	Y	Y	Y	Y	Y	Y
New Hampshire	Y	Y	Y	Y	Y	Y
New Jersey	Y	Y	Y	Y	Y	
New Mexico	Y	Y	Y	Y	Y	
New York	Y	Y	Y	Y	Y	Y
North Carolina			Y			Y
North Dakota	Y	Y	Y	Y	Y	
Ohio	Y	Y	Y	Y	Y	
Oklahoma	Y	Y	Y	Y	Y	
Oregon	Y	Y	Y	Y	Y	

Jurisdiction	ACPA	ICAA	CICA	ICAI	IMCP	Exceptions?
Pennsylvania	Y	Y	Y	Y	Y	
Puerto Rico						
Rhode Island						
South Carolina	Y	Y	Y	Y	Y	Y
South Dakota	Y	Y	Y	Y	Y	
Tennessee	Y	Y	Y	Y	Y	
Texas	Y	Y	Y	Y	Y	
Utah	Y	Y	Y	Y	Y	
Vermont	Y	Y	Y	Y	Y	
Virgin Islands						
Virginia	Y	Y	Y	Y	Y	
Washington	Y	Y	Y	Y	Y	Y
West Virginia	Y	Y	Y	Y	Y	
Wisconsin	Y	Y	Y	Y	Y	
Wyoming	Y	Y	Y	Y	Y	

### Exceptions

**CO:** Applicants for licensure must meet Colorado's experience requirements.

**GA:** Applicants must meet the qualifying work experience and educational requirements in accordance with Board Rule 20-3-.08 to obtain a license in Georgia.

**LA:** Passing scores on IQEX will satisfy the examination requirement. However, applicants for licensure will be required to meet the Board's education and experience requirements.

**MA:** Passing scores on IQEX will satisfy Massachusetts' examination requirement. However, applicants for licensure will be evaluated for Massachusetts' 150 hour education requirement.

**MN:** Applicants for licensure must comply with the Minnesota statutes section 326A.04, subd. 7.

**NE:** Applicants for licensure must comply with Nebraska statutes section 1-124.

**NV:** Passing scores on IQEX will satisfy the examination requirement. However, applicants for licensure will be required to meet the Board's education and experience requirements.

**NH:** Applicants for licensure need to meet New Hampshire's examinations, education and experience requirements.

**NY:** Passing scores on IQEX will satisfy the examination requirement. However, applicants for licensure will be required to meet the Board's education and experience requirements.

**NC:** Chartered Accountants are only recognized from the following provinces: British Columbia, Nova Scotia, Ontario, New Brunswick, and Saskatchewan.

**SC:** Applicants for licensure must comply with 40-2-240.

**WA:** Chartered Accountants are only recognized from the following provinces: Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, and Ontario.

States without an exception listed above have indicated a willingness to accept all terms of the mutual recognition agreement. In the mutual recognition agreements, parties agree to the following:

- Candidates meeting the educational requirements established in the agreement should be considered to have satisfied the educational requirements necessary to receive full reciprocity in the U.S.
- Applicants are required to pass an examination designed to assure that the applicants have satisfactory knowledge of relevant local and national legislation, standards, and practices in the jurisdiction being entered. In the U.S., the International Qualification Examination (IQEX) is required to test the knowledge of applicants from other jurisdictions.
- The amount and nature of the experience required by the original designation must be equivalent to the experience requirement of the jurisdiction granting the reciprocal designation and must

have been obtained under the supervision of or verified by CA, CPA, or CPC in the original jurisdiction. If either the amount or nature of the experience acquired by an applicant in the jurisdiction of original designation does not meet the requirements of the jurisdiction granting the reciprocal designation, the applicant may be permitted to complete prescribed experience in the jurisdiction into which entry is sought.

The information listed above is advisory in nature. Ultimately, licensure decisions, including acceptance of the IQEX examination and international qualification, are determined by the board. For specific information regarding board procedures, please contact the board of accountancy.