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State Reciprocity Provisions, April 1961

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STATE RECIPROCIITY PROVISIONS

All states issue reciprocal certificates to CPA's of other states. Provisions relating to the issuance of these certificates have been tabulated here based on the replies to a questionnaire sent to all state boards in April 1961.

Question No.	1	2	3	4	5	6	7	8	9	10	11
	Require Reciprocal Privilege With Other State or Country	No. of Yrs. Applicant Must Hold Original Certificate	Require Original Certificate to be by Written Examination	Require Original Certificate Standards Equal to those of Your State	No. of Yrs. Experience Required	Residency or Office in State Required (No. of Yrs.)	Non-Res. Partner Having Office in State Eligible	Must Applicant Intend to Practice in State?	If so, in Person Only Rather than Partner of Firm with Office There	Certify or Endorse CPA's of Foreign Countries?	Fee for Reciprocal Certificate
Alabama	Yes	NP	Yes	Yes	2	Yes(2)	No	Yes	Yes	Yes	\$ 25.00
Alaska	No	NP	Yes	Yes	4	Yes	No	Yes	Yes	Yes	25.00
Arizona	Yes	NP	No	Yes	NA	Yes(1)	No	No	--	Yes	25.00
Arkansas	Yes	NP	Yes	Yes	3	RE	RE	No	--	No	35.00
California	No	NP	Yes	Yes	2-4	Yes	Yes	No	--	Yes	35.00
Colorado	Yes	NP	Yes	No*	1-3	Yes	No	No	--	No	25.00
Connecticut	Yes	5	Yes	Yes	1*	Yes(1)	No*	Yes	Yes	Yes	100.00
Delaware	Yes	NP	Yes	Yes	1-2*	Yes(2)	No*	Yes	Yes	NP	25.00
Dis. of Col.	Yes	NP	No	Yes	1	Yes	No	Yes	Yes	Yes	50.00
Florida	Yes	2	Yes	Yes	2	Yes(2)	No	Yes	Yes	Yes	100.00
Georgia	Yes	NP	Yes	Yes	RE	RE	No	Yes	Yes	No	25.00
Hawaii	No	NP	Yes	Yes	0	Yes	No	NA	--	Yes	NA
Idaho	Yes	NP	Yes	Yes	0	Yes	No	Yes	Yes	No	50.00
Illinois	No	NP	Yes	Yes	1-3	No	NA	No	--	No	50.00
Indiana	NA	O*	Yes	Yes	NA	RE	RE	RE	--	No	25.00
Iowa	No	1	No*	Yes	1-3	No	NA	No	--	Yes	25.00
Kansas	No	NP	No	No*	2-5	Yes	Yes	Yes	No	No	35.00
Kentucky	No	NP	Yes	No*	2	Yes	No	No	--	No	35.00
Louisiana	NA	NP	Yes	No	0	No	Yes	No	--	No	25.00
Maine	Yes	NP	Yes	Yes	NA	Yes(1)	No	No	--	Yes	35.00
Maryland	Yes	NP	Yes	Yes	2*	No*	No	Yes	No*	NP	25.00
Massachusetts	Yes	NP	Yes	Yes	3	Yes(1)	No	Yes	Yes	No	50.00
Michigan	Yes	NP	Yes	Yes	5	Yes(1/2)	Yes	Yes	No	Yes	25.00
Minnesota	Yes	NP	Yes	Yes	3	RE	RE	No	--	Yes	35.00
Mississippi	NA	NP	No	Yes	1	No	NA	No	--	No	25.00
Missouri	Yes	NP	Yes	Yes	3	Yes	Yes	No	--	No	35.00
Montana	NA	NP	Yes	Yes	0	Yes(1)	No	No	--	NP	25.00
Nebraska	No	NP	Yes	Yes	2-6	Yes	No	Yes*	No	Yes	30.00
Nevada	No	NP	Yes	Yes	0	Yes(1/2)	No	Yes	Yes	Yes	25.00
New Hampshire	No	NP	Yes	Yes	4	Yes(1/2)	No	No	--	No	35.00

Question No.	1 Require Reciprocal Privilege With Other State or Country	2 No. of Yrs. Applicant Must Hold Original Certificate	3 Require Original Certificate to be by Written Examination	4 Require Original Certificate Standards Equal to those of Your State	5 No. of Yrs. Experience Required	6 Residency or Office in State Required (No. of Yrs.)	7 Non-Res. Partner Having Office in State Eligible	8 Must Applicant Intend to Practice in State?	9 If so, in Person Only Rather than Partner of Firm with Office There	10 Certify or Endorse CPA's of Foreign Countries?	11 Fee for Reciprocal Certificate
New Jersey	Yes	3	Yes	Yes	3*	Yes(1)	No	No	--	No	\$ 50.00
New Mexico	Yes	NP	Yes	Yes	1	Yes	Yes	Yes	No	Yes	25.00
New York	No	NP	Yes	No*	3	No	NA	No	--	Yes	40.00
North Carolina	Yes	NP	No	Yes	0	Yes(1)	Yes	Yes	No	Yes	25.00
North Dakota	Yes	3	Yes	No	0	No	Yes	No	--	No	20.00
Ohio	No	NP	Yes	Yes	1-4	Yes	Yes	No	--	Yes	25.00
Oklahoma	NA	NP	Yes	Yes	0	Yes(1)	Yes	No	--	No	25.00
Oregon	No	NP	Yes	Yes	2*	Yes	No	Yes	Yes	Yes	30.00
Pennsylvania	No	2	Yes	No*	2*	Yes	No	Yes	Yes	No	50.00
Rhode Island	Yes	NP	Yes	Yes	0	Yes(1/2)	Yes	Yes	No	No	150.00
South Carolina	Yes	NP	Yes	Yes	3	Yes	No	Yes	Yes	Yes	25.00
South Dakota	Yes	NP	Yes	Yes	1	Yes	No	Yes	Yes	Yes	25.00
Tennessee	Yes	NP	No	Yes	2	Yes(1)*	Yes	Yes	No	NP	35.00
Texas	Yes	NP	Yes	Yes	1-4	Yes	Yes	No	--	Yes	25.00
Utah	Yes	NP	Yes	Yes	1-4	Yes	Yes	Yes	No	Yes	25.00
Vermont	No	NP	Yes	No	2	Yes	NP	Yes	NA	NP	30.00
Virginia	Yes	NP	Yes	Yes	NA	Yes	Yes	Yes	--	Yes	40.00
Washington	Yes	NP	Yes	Yes	1-4	No	--	No	--	No	25.00
West Virginia	Yes	NP	Yes	Yes	0	Yes	Yes	Yes	No	NP	40.00
Wisconsin	Yes	NP	Yes	Yes	3	Yes	Yes	No	--	Yes	30.00*
Wyoming	Yes	NP	No	Yes	0	Yes	Yes	Yes	No	Yes	25.00
Puerto Rico	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Virgin Islands	Yes	NP	No	No	2-6	Yes	Yes	No	--	Yes	25.00

SUMMARY

YES	32	7	43	43	36	40	19	27	14	27	51
NO	15	-	9	9	11	8	24	23	11	19	--
NP-No Provision#	--	45	--	--	--	--	1	--	--	6	--
RE-Reciprocal ⁺	--	--	--	--	1	4	3	1	--	--	--
NA-No Answer	6	1	1	1	5	1	5	2	2	1	2
--Does not apply	--	--	--	--	--	--	1	--	26	--	--
TOTALS	53	53	53	53	53	53	53	53	53	53	53

*See attached "Special Comments"

⁺Reciprocal -- Will require the same qualifications as required by the applicant's state.

#No Provision - Includes such answers as: "no experience," "at the discretion of the board," "not specified," "no limit," etc.

SPECIAL COMMENTS

Colorado

Question 4 -- As long as applicant has met the requirements of this state at the time of application.

Connecticut

Question 5 -- Continuous period of one year immediately prior to date of application.

7 -- Unless he is the managing partner of office in state.

Delaware

Question 5 -- If applicant is a resident - 12 consecutive months (in Delaware) preceding date of application. If applicant is a non-resident - 2 consecutive years.

7 -- Unless devoting 50% of his normal working time to such public accounting practice in Delaware.

Indiana

Question 2 -- But must be a member of the AICPA.

Iowa

Question 3 -- If applicant has been in continuous practice under original certificate for at least seven years.

Kansas and Kentucky

Question 4 -- As long as applicant has met the requirements of this state at the time of application

Maryland

Question 5 -- Only as an alternative to graduation from a school of accounting.

Question 6 -- Must intend to establish if granted certificate.

Question 9 -- If firm is composed entirely of Maryland CPAs.

Nebraska

Question 8 -- Must be in practice in state.

New Jersey

Question 5 -- Three years public accounting with CPA.

New York

Question 4 -- As long as applicant has met the requirements of this state at the time of application.

Oregon

Question 5 -- Two years in the office of a CPA or PA provided they meet the other experience requirements of this state.

Pennsylvania

Question 4 -- As long as applicant has met the requirements of this state at the time of application.

Question 5 -- Must have been in public accounting for at least 2 years since the issuance of original certificate.

Tennessee

Question 6 -- If a partner in a firm having office in state, residency is not required.

STATE TEMPORARY PRACTICE PROVISIONS

This tabulation is based on the replies to a questionnaire sent to all state boards in April 1961.

Question No.	1 Permits CPAs of Other States to Practice Temporarily as CPAs in Your State	2 If so How Long? (Assuming Work is Incidental)	3 If not May They Practice Temporarily as PAs?	4 Permits Foreigners With Equal of CPA to Practice Temp. as PAs	5 Must En- gagement Originate Outside of Your State?	6 Must CPA Register with State Board for Each Engagement?	7 Fee Charged for Registration (per Engage- ment)	8 Permits CPA to Open Office and Practice as CPAs When no Partner is a CPA of Your State	9 Requires the Giving of a Bond by CPAs
Alabama @	No	--	Yes	Yes	No	No	0	No	No
Alaska	Yes	6mo.	--	Yes	No	No	\$100/yr	Yes	No
Arizona	Yes	1yr*	--	NA	Yes	Yes	25	No	No
Arkansas @	No	--	Yes	Yes	Yes	No	0	No	No
California	Yes	NP	--	No	Yes	No	0	No	No
Colorado	Yes	NP	--	Yes	Yes	No	0	No	No
Connecticut	Yes	NP	--	No	No	No	0	No	No
Delaware @	No	--	Yes	Yes	No	No	0	No	No
Dis. of Columbia @	NP	NP	Yes	Yes	NA	No	0	No	No
Florida	Yes	90days*	--	No	Yes	Yes	10	No	No
Georgia	Yes	NP	--	No	No	No	5/yr	No	No
Hawaii	NA	NA	--	NA	NA	NA	0	No	No
Idaho @	No	--	Yes	Yes	Yes	No	0	No	No
Illinois	Yes	NP	--	No	No	No	0	No	No
Indiana @	No	--	Yes	Yes	NA	No	0	No	No
Iowa	Yes	NP*	--	NA	No	Yes	0	No	Yes
Kansas @	Yes	NP	--	Yes	No	No	0	No	No
Kentucky	Yes	NP	--	Yes	No	No	0	No	No
Louisiana	No	--	No	NA	--	--	--	No	No
Maine @	No	--	Yes	Yes	NA	No	0	No	No
Maryland	Yes	NP	--	NA	Yes	No	0	No	No
Massachusetts @	No	--	Yes	Yes	NA	No	0	No	NA
Michigan	Yes	NP*	--	Yes	Yes	No	0	No	No
Minnesota @	Yes	NP	--	Yes	No	No	0	No	No
Mississippi	No	--	No	No	--	--	--	No	No
Missouri	Yes	NP*	--	No	Yes	No	0	No	No
Montana @	Yes	NP	--	NA	NP	No	0	No	No
Nebraska	Yes	NP	--	Yes	Yes	No	10	No	Yes
Nevada	Yes	NP*	--	NA	Yes	No	0	No	No
New Hampshire @	Yes	NP	--	NA	No	No	0	Yes	No

Question No.	1 Permits CPAs of Other States to Practice Temporarily as CPAs in Your State	2 If so How Long? (Assuming Work is Incidental)	3 If not May they Practice Temporarily as PAs ?	4 Permits Foreigners With Equal of CPA to Practice Temp. as PAs	5 Must En- gagement Originate Outside of Your State?	6 Must CPA Register with State Board for Each Engagement?	7 Fee Charged for Registration (per Engage- ment)	8 Permits CPA to Open Office and Practice as CPAs When no Partner is a CPA of Your State	9 Requires the Giving of a Bond by CPAs
New Jersey @	No	--	Yes	Yes	No	No	0	No	No
New Mexico	Yes	NP	--	Yes	Yes	No	0	No	No
New York	Yes	NP	--	Yes	Yes	No	0	No	No
North Carolina	Yes*	lyr.	--	NA	NP	No	\$ 5/yr	Yes*	No
North Dakota @	No	--	Yes	Yes	No	No	0	No	No
Ohio	Yes	6mo.	--	Yes	No	No	0	No	No
Oklahoma @	Yes	NP	--	Yes	Yes	No	0	No	No
Oregon	Yes	NP	--	NA	Yes	No	0	No	No
Pennsylvania @	No	--	Yes	Yes	No	No	0	No	No
Rhode Island @	Yes	NP	--	NA	NP	No	0	No	No
South Carolina @	Yes	NP	--	Yes	No	No	0	No	No
South Dakota @	Yes	NP	--	NA	No	No	0	No	Yes
Tennessee	Yes	NP	--	No	Yes	No	0	No	No
Texas	Yes	NP	--	No*	No	No	5/yr	No*	No
Utah	Yes	6mo.	--	No	No	No	25	No	No
Vermont	Yes	NP	--	NA	No	No	0	No	No
Virginia	No	--	No	No	--	--	--	No	No
Washington	Yes	NP	--	No	No	Yes	0	No	No
West Virginia	Yes	NP	--	NA	Yes	Yes	10/yr	No	No
Wisconsin	Yes	NP	--	Yes	Yes	No	0	No	No
Wyoming @	Yes	NP	--	NA	No	No	0	Yes	No
Puerto Rico	NA	NA	NA	NA	NA	NA	NA	NA	NA
Virgin Islands	Yes	NP	--	No	Yes	No	0	No	No
SUMMARY									
YES	37	6	11	24	19	5	9	4	3
NO	13	--	3	13	22	43	40	48	48
NP(No Provision)#	1	32	--	--	3	--	--	--	--
NA(No Answer)	2	2	1	16	6	2	1	1	2
--(Not Applicable)	--	13	38	--	3	3	3	--	--
TOTALS	53	53	53	53	53	53	53	53	53

*See attached "Special Comments".

#No Provision - Includes such answers as: "no experience," "at the discretion of the board," "not specified," "no limit," etc.

@ PERMISSIVE STATES - States not having regulatory public accounting laws.

APRIL 5, 1961

SPECIAL COMMENTS

Arizona

Question 2 -- Temporary permits are issued to applicants for reciprocal certificates who do not have one year residency requirement to receive certificate.

Florida

Question 2 -- Extensions are permitted.

Iowa

Question 2 -- Temporarily usually means one engagement only. No time limit.

Missouri

Question 2 -- A particular contract.

Michigan

Question 2 -- For one or two assignments.

Nevada

Question 2 -- Upon application until approval or denial of reciprocity certificate.

North Carolina

Question

1 and 8 -- N. C. engagements undertaken by non-resident CPAs must be done by or in charge of a CPA.

Texas

Question 4 -- Foreigners with equal of CPA permitted to practice temporarily under titles held in their own countries.

Question 8 -- CPA permitted to open office and practice individually when no partner is Texas CPA. Cannot conduct practice in name of partnership or use plural designation "CPAs".