

Revised August 15, 2014

## CPAs & Mobility - Substantially Equivalent States

Incorporated by Rule [61H1-29.002](#), Florida Administrative Code

An active licensed CPA in good standing who does not have an office, pursuant to section [473.3141\(1\)\(a\)](#), Florida Statutes and defined by [Rule 61H1-20.001\(8\)](#) Florida Administrative Code, could practice in Florida without notification or fee. The following states are considered substantially equivalent:

<a href="#">Alabama*</a>	<a href="#">Alaska</a>	<a href="#">Arizona</a>	<a href="#">Arkansas</a>	<a href="#">California</a>	<a href="#">Colorado</a>
<a href="#">CNMI</a>	<a href="#">Connecticut</a>	<a href="#">Delaware</a>	<a href="#">District of Columbia</a>	<a href="#">Georgia</a>	<a href="#">Guam</a>
<a href="#">Hawaii*</a>	<a href="#">Idaho</a>	<a href="#">Illinois*</a>	<a href="#">Indiana</a>	<a href="#">Iowa</a>	<a href="#">Kansas*</a>
<a href="#">Kentucky</a>	<a href="#">Louisiana</a>	<a href="#">Maine*</a>	<a href="#">Maryland</a>	<a href="#">Massachusetts</a>	<a href="#">Michigan</a>
<a href="#">Minnesota</a>	<a href="#">Mississippi</a>	<a href="#">Missouri</a>	<a href="#">Montana*</a>	<a href="#">Nebraska*</a>	<a href="#">Nevada</a>
<a href="#">New Hampshire</a>	<a href="#">New Jersey</a>	<a href="#">New Mexico</a>	<a href="#">New York</a>	<a href="#">North Carolina</a>	<a href="#">North Dakota</a>
<a href="#">Ohio</a>	<a href="#">Oklahoma*</a>	<a href="#">Oregon</a>	<a href="#">Pennsylvania</a>	<a href="#">Puerto Rico</a>	<a href="#">Rhode Island</a>
<a href="#">South Carolina</a>	<a href="#">South Dakota</a>	<a href="#">Tennessee</a>	<a href="#">Texas</a>	<a href="#">Utah</a>	<a href="#">Virginia</a>
<a href="#">Washington</a>	<a href="#">West Virginia</a>	<a href="#">Wisconsin</a>	<a href="#">Wyoming</a>		

\*These are two-tier states. The first tier is examination; a certificate is issued when an applicant passes the examination, which does not allow the individual to practice as a CPA in their home state nor does it allow the individual to practice in Florida. The second tier is licensure; only those individuals who hold an active license to practice in their home state are eligible to practice in Florida without Florida licensure, pursuant to section [473.3141\(1\)\(a\)](#), Florida Statutes.

The following jurisdiction has been found to **not** be substantially equivalent and individuals would need to obtain verification from the Florida Board pursuant to section [473.3141\(1\)\(b\)](#), Florida Statutes that their personal qualifications are substantially equivalent to the certificate required in Section 5 of the Uniform Accountancy Act in the issuance of licenses.

[Virgin Islands](#)