

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:

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

*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](#)