

LIST OF SUBSTANTIAL EQUIVALENT STATES

Arizona Revised Statute (ARS) 32-726

All statutes may be viewed at www.azaccountancy.gov

The Arizona State Board has determined the following jurisdictions are substantially equivalent to Arizona:

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

* **These states are two-tier.** These states initially issue a certificate which does not allow the individual full privileges as a CPA. After additional requirements are met, the certificate holder may receive a license or permit to practice. Only those CPA's holding an active license or permit are considered substantially equivalent.

** **These are states with more than one path to licensure.** Based on current rules, Delaware, Pennsylvania, Wyoming, Vermont & New Hampshire will retain their SE status after 2012 because the additional licensure pathways are set to expire prior to that deadline.

California must first terminate the additional licensure paths to retain SE status beyond 2012. CPAs in California complying with California Section 5093 are considered SE. California applicants not meeting the 150-hour rule are not considered SE and may only be considered under ARS 32-725 Application by Reciprocity by meeting the requirements contained in ARS 32-726 E or F.

The Arizona State Board has determined the following jurisdictions are not substantially equivalent to Arizona:

Colorado	Puerto Rico	Virgin Islands
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