

Substantially Equivalent States as of March 1, 2011

([Rule 61H1-29.002 F.A.C.](#))

The following states are considered substantially equivalent; an active licensed CPA in good standing and who does not have an office as defined by [rule 61H1-20.001\(8\)](#) Florida Administrative Code could practice in Florida without notification or fee.

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

*These are two-tier states. A certificate is issued when applicant passes the examination, which does not allow the individual to practice as a CPA. Only those individuals who hold an active license to practice are considered substantially equivalent.

CPAs from the following jurisdictions have not been found to be substantially equivalent and would need to qualify as substantially equivalent on an individual basis.

[Puerto Rico](#) [Virgin Islands](#)

These states have more than one path to licensure; including at least one path that meets substantial equivalency. Individuals licensed in these states would need to qualify as substantially equivalent on an individual basis if the requirement for their license did not include 150 hours of education and one year of work experience.

[California](#)
[Colorado](#)
[Delaware](#)
[New Hampshire](#)
[Pennsylvania](#)
[Vermont](#)
[Wyoming](#)