New York State as of July 2007

General Requirements

Any use of "Certified Public Accountant" or "Public Accountant" titles within New York State requires licensure. To be licensed as a Certified Public Accountant in New York State you must:

- be of good moral character
- be at least 21 years of age
- meet education, examination, and experience requirements

You must submit an application for licensure and the other forms indicated, along with the appropriate fee, to the Office of the Professions at the address specified on each form. It is your responsibility to follow up with anyone you have asked to send us material.

The specific requirements for licensure are contained in Title 8, Article 149, Section 7404 of New York's Education Law and Part 70 of the Commissioner's Regulations. Copies of both the NYS Education Law and the Commissioner's Regulations are available upon request from the Forms Management Unit at opforms@mail.nysed.gov or (518) 474-3817 ext. 320.

You should also read the general licensing information applicable for all professions.

Fees

The fee for licensure is $345.

Fees are subject to change. The fee due is the one in law when your application is received (unless fees are increased retroactively). You will be billed for the difference if fees have been increased.

- Do not send cash.
- Make your personal check or money order payable to the New York State Education Department. Your cancelled check is your receipt.
- Mail your application and fee to:

NYS Education Department
Office of the Professions
PO Box 22063
Albany, New York 12201

Please Note: Payment submitted from outside the United States should be made by check or draft on a United States bank and in United States currency; payments submitted in any other form will not be accepted and will be returned.
Partial Refunds

Individuals who withdraw their licensure application may be entitled to a partial refund.

- For the procedure to withdraw your application, contact the Public Accountancy Unit at opunit3@mail.nysed.gov or (518) 474-3817 ext. 270 or by fax at: (518) 402-5354.
- The State Education Department is not responsible for any fees paid to an outside testing or credentials verification agency.

If you withdraw your application, obtain a refund, and then decide to seek New York State licensure at a later date, you will be considered a new applicant, and you will be required to pay the licensure and registration fees and meet the licensure requirements in place at the time you reapply.

Education Requirements

To fulfill the education requirement for licensure, you must complete:

- an accounting program registered by the Department as licensure-qualifying, or
- an accounting program that is accredited by an accrediting body accepted by the Department. Currently the Association for the Advancement of Collegiate Schools of Business (AACSB) is accepted, or
- a program determined by the Department to be equivalent to a registered program, or
- 15 years of public accounting experience acceptable to the State Board for Public Accountancy.

For a listing of currently registered licensure qualifying programs see the NYS Education Department's Inventory of Registered Programs. Please Note: if your program is not listed, contact your school to determine if it is a NYS licensure qualifying program.

The curriculum requirements can be met by courses at the undergraduate or graduate level or by any combination of the two. You must have an overall average in the accounting subjects of "C" or better at the undergraduate level and "B" or better at the graduate level. Courses in federal taxation, professional auditing and advanced financial accounting must be taken at the upper division level (third or fourth year of an undergraduate program) or in a higher degree program. All prerequisite accounting courses must be completed before these courses are attempted.

If your application (Form 1 and fee) is postmarked prior to August 1, 2009, you may complete one of the three options below:

- **Option 1 (only available through August 1, 2009)**

  A bachelor's or higher degree and a minimum of 120 semester hours in the following areas:
• Option 2

A bachelor's or higher degree and 150 semester hours in the following content areas, which include but are not limited to at least:

- 33 semester hours in accounting with courses in financial accounting theory and principles (including advanced financial accounting), managerial accounting, U.S. federal tax accounting, auditing and computer auditing;
- 36 semester hours in general business electives including business statistics, commercial law, computer science, economics, and finance and
- The curriculum must also include the study of business/accounting communications, ethics/professional responsibility, and accounting research.

• Option 3

Fifteen years of public accounting experience acceptable to the State Board for Public Accountancy may be substituted for education for admission to the examination. This experience must be earned under the direct supervision of a U.S. certified public accountant or a New York State public accountant, involve the application of U.S. generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS), and contain substantial exposure to auditing and financial statement preparation.

Examination Requirements

New York State recognizes the Uniform CPA Examination, prepared and graded by the American Institute of Certified Public Accountants (AICPA). In New York, the examination is administered by CPA Examination Services, a division of the National Association of State Boards of Accountancy.
This examination is a computerized examination consisting of four parts:

- Auditing & Attestation
- Financial Accounting and Reporting
- Regulation
- Business Environment and Concepts

The passing score for each of the four examination parts will be 75 and will be reported to each New York candidate on a pass/fail basis. You must successfully pass all parts of the examination within eighteen (18) months. You may sit parts individually, once during each calendar quarter.

**Admission Requirements**

If you intend to take all or part of the CPA examination in New York, you must:

- Submit the Application for Licensure (Form 1) and fee to the New York State Education Department
- Submit an application for examination and fee to the CPA Examination Services. For an application or information, you may go to [www.nasba.org](http://www.nasba.org), or call them at 1-800-CPA EXAM (1-800-272-3926).
- Submit your education for approval as detailed below.
  - If you were educated entirely in the United States:
    - CPA Examination Services will review your education for admission to the examination. You must request both an education review and examination application from CPA Examination Services
  - If you completed any post-secondary education outside of the United States:
    - Have a Certification of Professional Education (Form 2) completed by your school and submitted along with a transcript to the New York State Education Department

If you passed part of the Uniform CPA Examination in another jurisdiction, contact CPA Examination Services for an Authorization for Interstate Exchange of Examination Information.

**Reasonable Testing Accommodations**

Applicants with disabilities requesting reasonable accommodations for an examination need to contact CPA Examination Services and provide several types of documentation.

**Experience Requirements**

An applicant must present evidence, satisfactory to the State Board for Public Accountancy, of diversified experience involving the application of generally accepted accounting principles and the application of generally accepted auditing standards in the practice of public accountancy, or the satisfactory equivalent thereof as determined by the State Board. The documentation of
experience must demonstrate diversified experience that would enable the applicant, once licensed, to conduct and report on an independent audit of a small but complex entity with a minimum of supervision.

Two years of qualifying experience are required for licensure. Applicants who have completed advanced study in an approved accounting program or its equivalent may petition for a waiver of one year of experience. A significant portion of public accounting experience - - a minimum of 75% - - must be in the areas of auditing services and financial statement preparation; at least one-half of this time must consist of auditing services alone. Full-time employment is considered to be a 5-day, 35-40 hour week, excluding overtime. Acceptable part-time (no less than 20 hours per week) experience will be considered on the basis of one week of experience for every two weeks worked. See the instructions for Employer Form 4b for further detail on qualifying experience.

In the case of non-public accounting, a minimum of 75% of the experience must consist solely of auditing services. Experience in private or governmental accounting or auditing of a character and for a length of time satisfactory to the State Board may be determined to be substantially equivalent to audit experience obtained by independent accountants engaged in public practice which includes the attest function. This experience shall be devoted principally to the comprehensive application of generally accepted accounting principles and generally accepted auditing standards to diversified field examinations. These examinations shall culminate in the submission of independent reports on financial records and statements that are relied upon by a third party. Limited scope auditing activities shall not be accepted as equivalent experience. See the Board policy statement regarding non-public audit experience for further information.

Experience must be attested to by a CPA licensed in a division of the United States or by a public accountant licensed in New York, provided such individual supervised the applicant in the employing organization.

Completing either 1 or 2 below can reduce the experience requirement to one year:

1. the 120 semester hour education requirement described previously as "Option 1", plus a post-baccalaureate degree and completion of at least 30 semester hours in accounting or business, including the following six courses, within or in addition to the course of study:

   o advanced auditing
   o economic analysis
   o advanced taxation
   o finance
   o accounting theory
   o quantitative measurements

   OR
2. the 150 semester hour education requirement, including a bachelor’s or higher degree, described in "Option 2" under the Education Requirements.

Note: All requirements listed under 1 or 2 above must be completed to earn the one-year experience reduction. No partial reductions can be granted.

If your employer submits a Certification of Employer (Form 4B) where a percentage of time is shown in item 7 A, Auditing Services, and the part-time box in question #4, Section II on the same form is also checked, the employer should provide a statement describing the nature of the fieldwork engagements performed for which experience credit is claimed, setting forth as much of the following as is practical, and indicating the extent to which you have applied generally accepted accounting principles and generally accepted auditing standards:

a. nature, purpose and location of a sample of representative engagements and a brief outline of the type of auditing procedures employed by the applicant.

b. the approximate time the applicant was involved on each engagement.

c. the type of reports issued on each engagement. A sample independent audit report on financial records and financial statements must be included.

In addition, item 5 on the form should show the number of hours worked per week and the number of weeks or months of the part-time service included in the total experience claimed.

This additional documentation of your experience will be included with your file for review by the Licensing Committee.

Applicants Licensed in Another State

If you have been licensed in another jurisdiction and wish to apply for licensure by endorsement, you must provide evidence of:

- Passing a written examination acceptable to the State Board for Public Accountancy; and
- Satisfactory completion of the education and experience requirement in New York State; and
- Good standing as a certified public accountant in each jurisdiction in which you have been licensed.

The State Board for Public Accountancy may accept evidence of five years of acceptable public accounting experience following initial licensure and within the ten years immediately preceding your application for licensure in New York State if, at the time of licensure in the other jurisdiction:
- the licensing standards were not fully equivalent to the current New York State standards or,
- you passed an acceptable examination but under conditions not acceptable to New York State (for example, not passing two or more parts together prior to passing parts singly or not completing the examination within a three year period)

As an applicant licensed in another state you have two options for verification of education, experience, exam and licensing information.

You may:

- have this information collected by CredentialNet. CredentialNet is an independent verification service that will directly verify your education, experience, exam and licensing information. They will then submit a certified copy to New York's Division of Professional Licensing Services for review. You may contact CredentialNet at 615-880-4200 for information on this service.

OR

- follow the procedures outlined in this application packet for all other applicants. These instructions may be found in the "Completing the Application Forms"

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**Public Accountant License Requirements**

An applicant must have filed a declaration of intent with the Education Department before October 1, 1959. In addition, an applicant must be of good moral character and meet the experience requirements; there are no education or examination requirements for this professional title.

**Experience:** Must have had a minimum of six years of public accounting experience between April 23, 1949 and April 23, 1959.

**Age:** There is no age requirement.

**Triennial Registration Fee:** $245.00