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## Office of the Professions

### Initial License

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#### Who Should Apply for an Initial License?

- Any applicant who has never been licensed as a CPA in another U.S. state or by a foreign licensing jurisdiction that has a Mutual Recognition Agreement with (MRA) with the National Association of State Board for Accountancy (NASBA);
- Any applicant who has been licensed for less than 4 years as a CPA in another U.S. state or jurisdiction;
- Any applicant who has been licensed as a CPA in another U.S. state or jurisdiction for more than 4 years but cannot certify 4 years of experience within the last 10 years; or
- Any applicant who has not been licensed for more than 4 years by a foreign licensing jurisdiction that has an MRA with NASBA.

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#### General Requirements

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 requirements;
- meet examination requirements; and
- meet experience requirements.

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.

You should also read the [general licensing information](#) applicable for all professions.

NOTE: Files may be purged when an applicant has not had any activity for approximately 10 years. Contact the Department for submission requirements.

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#### Fees

The fee for licensure and the first registration is \$427.

Fees are subject to change. The fee due is the amount 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.
- If you apply for licensure electronically using the online Application for Licensure, you will be required to pay by credit card.
- Other payments must be made by personal check or money order payable to the New York State Education Department. Your cancelled check is your receipt.
- Mail any required forms and fees to the indicated address on the form.

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.

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## Forms

1. [Form 1](#) - Application for Licensure with the fee of \$427.00 payable to the NYS Education Department (NYSED).
  2. [Form 2](#) - Certification of Professional Education- Submit this form to your college(s) if your education for the 150 requirement was not approved prior to sitting for the exam by NASBA.
  3. [Form 3](#) - Certification of Out-of-State Licensure and Examination Grades - If you have credit for any parts of the Uniform CPA Examination from another jurisdiction or are licensed in another jurisdiction, examination grades must be transferred from the jurisdiction in which the examination was taken. Alternatively, you may contact NASBA and request that they submit the exam scores to us via the Interstate Exchange of Examination Scores.
  4. [Form 4B](#) - Verification of Experience by Supervisor - Each supervisor who is attesting to the experience you are claiming completes and mails the form directly back to NYSED. The applicant must NOT submit this form to us.
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## Partial Refunds

Individuals who withdraw their license application may be entitled to a partial refund for the first registration period only.

- For the procedure to withdraw your application, contact the Public Accountancy Processing Unit at [opunit3@nysed.gov](mailto:opunit3@nysed.gov) or by calling 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.

NOTE: 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. You will be required to pay the licensure and registration fees and meet the licensure requirements in place at the time you reapply.

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## Education Requirements

The Form 2 - Certification of Professional Education and/or transcripts must be submitted directly by the educational institution that you attended to the address listed on the Form 2.

### 150-Semester Hour Pathway

To fulfill the education requirement for licensure as a 150 semester hour pathway:

- **NYS Licensure Qualifying Registered Programs.** You must complete an accounting program registered by the Department as licensure-qualifying. For a listing of currently registered licensure qualifying programs see the NYS Education Department's [Inventory of Registered Programs](#). Click on the toggle "Search for programs leading to a Professional License". Select CPA-150. Click SUBMIT.  
Please Note: If your program is not listed, contact your school to determine if it is a NYS licensure qualifying program; or
- **AACSB Programs.** You must complete an accounting program that is accredited by a programmatic accrediting body specialized in accounting that is accepted by the Department. Currently, the Association for the Advancement of Collegiate Schools of Business (AACSB) is accepted by the Department. The school must be accredited in business and accounting by AACSB. Receipt of a Master's degree in accounting from such a program will be deemed as meeting New York State's 150 semester hour education requirements. For a listing of institutions accredited by AACSB in business and accounting, click [here](#). Accounting and business approved schools will have checkmarks in both columns.
- **All other programs.** You must meet the requirements that are determined by the Department to be equivalent to a New York State Licensure Qualifying Registered Program. This is determined by reviewing your official transcripts. See the requirements outlined below for this type of review.

Individuals who have not completed a New York State Registered Program or received a Master's degree in accounting from an AACSB institution that is accredited in business **and** accounting, must complete postsecondary education that is considered substantially equivalent to the education requirements for programs registered with the Department. The Department considers the following postsecondary education substantially equivalent for this purpose:

- A bachelor's or higher degree from a college or university that is accredited by at least one of the accrediting agencies listed below. Any coursework taken as part of a degree program or non-matriculated must be taken from a college or university that is accredited by the accrediting agencies listed below (refer to [Listing of Accrediting Agencies](#)).
- **Completion of 150 semester hours in the following content areas:**

33 semester hours in accounting in the content areas listed below, with at least one course in each of the first four listed content areas:

1. financial accounting and reporting;
2. cost or managerial accounting
3. taxation;
4. auditing and attestation services;
5. fraud examination;
6. internal controls and risk assessment;
7. accounting information systems; and

36 semester hours in general business electives in any combination of the following areas:

1. business statistics;
2. business law;
3. computer science;
4. economics;

5. finance;
6. management;
7. marketing;
8. operations management;
9. organizational behavior;
10. business strategy;
11. quantitative methods; or
12. information technology and systems.

The curriculum must also include, either as stand-alone courses or integrated into other courses, the study of business or accounting communications, ethics and professional responsibility, and accounting research.

(Acceptable course work is detailed further in the [150 semester hour course content table](#).)

### 120-Semester Hour Pathway

- **Applicants Not Licensed in Another State.** Applicants who are not licensed in another state as a CPA must have applied for licensure and completed their education **prior to August 1, 2009** to be considered grandparented into this pathway. If the education was not approved under this pathway, it may be reviewed by the Department to determine eligibility. Applicants who did not satisfy both requirements by **August 1, 2009** are required to file under the 150-semester hour pathway.
- **Applicants Licensed in Another State.** Applicants who were licensed in another state **prior to August 2009** and cannot certify 4 years of experience within the last 10 years may apply under the 120 Semester Hour Pathway regardless of when they apply. Similar to endorsement, the applicant's out-of-state license must be active to apply under this pathway. If an applicant was licensed **after August 2009**, they must file under the 150 Semester Hour Pathway or the [Endorsement Pathway](#) if they have been licensed for at least 4 years with the appropriate post-license experience.

NOTE: Applicants under the 120-semester hour pathway who have completed additional coursework may request to have their education re-evaluated to determine if they meet the 150-semester hour pathway.

### List of Accrediting Agencies

For the purpose of meeting licensure requirements for public accountancy, an individual must hold a bachelor's degree or higher and any course work taken from non-matriculated programs, the college or university must be accredited from one of the following accrediting agencies or bodies:

- Accrediting Commission for Community and Junior Colleges (ACCJS)
- Western Association of Schools and Colleges
- Higher Learning Commission (HLC)
- Middle States Commission on Higher Education (MSCHE)
- New England Commission of Higher Education (NECHE)
- Northwest Commission on Colleges and Universities (NWCCU)
- Southern Association of Colleges and Schools Commission on Colleges (SASCOC)
- WASC Senior College and University Commission (WSCUC)

## Foreign Education

Applicants who completed any of their post-secondary (college) education outside of the United States and did not complete a New York State Licensure Qualifying Program or an AACSB program, as outlined above, will be required to have a full review of their education to determine whether it meets the education requirements for licensure. NASBA's International Evaluation Service (NIES) is not authorized to approve applicants with education outside of the United States for licensure. To be approved for licensure, the candidate must apply to the Department for licensure by submitting the Application for Licensure ([Form 1](#)) and application fee and have a Certification of Professional Education ([Form 2](#)) completed by their school(s). The school(s) must mail the Form 2, along with official copies of the applicant's transcripts or mark sheets, directly to the Department for review. Staff in the Department's Comparative Education Unit will review those original transcripts or mark sheets to determine if the applicant meets New York State's 150 semester hour education requirements for licensure. Applicants with questions regarding the foreign education review process may contact the Comparative Education Unit at: [COMPED@nysed.gov](mailto:COMPED@nysed.gov)

## Accounting Review Courses

Accounting review courses or CPA Exam review courses that are taken for academic credit at a college or university cannot be accepted toward the 33 semester hour accounting course work requirement. These courses may only be accepted toward the business and/or overall course requirement.

Examples of review courses include, but are not limited to, Wiley CPAExcel; Becker's CPA Exam Review; Bisk Education; and Roger CPA Exam Review. If the textbook for the course is a review course, it cannot be accepted toward the accounting course work requirement.

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## 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.

The 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 is 75. An applicant must successfully pass all parts of the examination within a (rolling) eighteen (18) month window. The applicant may sit for parts individually, once during each calendar quarter.

## Expiration of Examination Scores

In New York State, once an applicant has passed all four sections of the examination, the examination credit does not expire. Further, after successfully passing all four sections of the examination, there is no time requirement to meet the education or

experience requirements for licensure. This applies to candidates who physically sat for the exam in the U.S. or abroad at an overseas location.

NOTE: In order for New York to have jurisdiction over the exam scores, the candidate must become an applicant in New York by applying with a [Form 1](#) and paying the fee of \$427. If candidate does not apply for the license, New York will not have jurisdiction over the exam scores.

#### Examination scores older than 10 years

Applicants with exam scores older than 10 years are required to complete 40 hours of continuing professional education (CPE) within the past 12 months, prior to being licensed.

- Please refer to this [link](#) for a description of subject areas
- A list of approved subject areas may be found [here](#)
- All CPE may be completed through approved [NASBA](#) or [NYS sponsors](#).

#### Exams passed in another jurisdiction

If an applicant passed part of the Uniform CPA Examination in another jurisdiction you may send either of these documents once you have submitted your application for licensure ([Form 1](#)) to the Department:

- Authorization for Interstate Exchange of Examination Information. Upon your request, CPA Examination Services will submit this form to the New York Board for Public Accountancy on your behalf; or
- [Form 3](#). Submit this form to the state board of accountancy where you passed the exams. The other state board of accountancy will certify your exam scores and submit the Form 3 to the New York Board for Public Accountancy on your behalf.

#### Examination Eligibility Requirements and Application Procedures

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

- Apply to [CPA Examination Services](#) to sit for the examination by submitting the First-Time Application for the Uniform CPA Examination and the application fee to CPA Examination Services.
  - NOTE: This fee is not the license application fee as indicated above. It is a separate fee that the candidate pays to CPA Examination Services to take the CPA Examination.
- Provide CPA Examination Services with transcripts so that they can review your education to sit for the examination. Have your college or university submit copies of your official transcript directly to CPA Examination Services on your behalf. Upon receipt, CPA Examination Services will evaluate your education to sit for the exam. See additional information in the Education Requirements to Sit for Examination below.

Contact information for CPA Examination Services: [website](#), phone at 1-800-CPA EXAM (1-800-272-3926), or Email: [cpaes-ny@nasba.org](mailto:cpaes-ny@nasba.org).

#### Education Requirements to Sit for Examination

- 120-to-sit Rule for U.S. Education ONLY: If you are applying under the 150 semester hour pathway, you may sit for the exam when you have completed 120 semester hours of course work, including one course in each of the four required accounting content areas: financial accounting and reporting; cost or management accounting, taxation; and auditing.

NOTE: The license, however, will not be issued until you have met New York's 150 semester hour requirements for licensure.

- 120-to-sit Rule with Foreign Education. If you have completed any of your post-secondary (college) education outside of the United States, you may choose to have NASBA's International Evaluation Service (NIES) review your education **to sit for the examination only.**

NOTE: The license, however, will not be issued until you have met New York's 150 semester hour requirements for licensure.

- 150 Semester Hour with Foreign Education. You may choose to apply for licensure and have your foreign education reviewed by the Comparative Education Unit. If your education is approved as meeting the full 150 semester hour education requirements for licensure, the Department will notify NASBA of the approval. With this option you must meet the full 150 semester hour education requirements for licensure as the Comparative Education unit does not perform evaluations for the 120-to-sit rule.

#### Education for Licensure Approval Process by NASBA

##### U.S. ONLY Education:

- If the education is approved as meeting the 150 semester hours of education, CPA Examination Services will send the candidate's education evaluation summary to the Department after the candidate has passed all four parts of the examination.
- If the education was not approved as meeting the 150 semester hours of education (120-to-sit only), it is the candidate's responsibility to have all their schools submit a Form 2 with transcripts to the New York State Education Department for an evaluation. The Department does not obtain your 120-to-sit evaluations from NASBA.

##### Foreign Education:

Candidates who completed any of their post-secondary (college) education outside of the United States and did not complete a NYS Licensure Qualifying Registered program or an AACSB program as outlined in the Education Requirements section, will be required to submit a [Form 2](#) with transcripts, mark sheets and translation (if necessary) to the NYS Education Department as outline above.

- NASBA's International Evaluation Service (NIES) is not authorized to approve a candidate's education for licensure. The Department does not accept outside evaluation services of foreign education. This includes, but is not limited to, NIES, Josef Silny, World Education Services, etc.

#### 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

The applicant will record their claimed experience on the application ([Form 1](#)). The [Form 4B\(s\)](#) - Verification of Experience by Supervisor must be submitted by the CPA supervisor. Form 4B(s) submitted by the applicant will not be accepted.

Acceptable experience may be earned in a public accounting firm, government, private industry or an educational institution. The experience can be in one of the following service areas: accounting, attest, compilation, management advisory, financial advisory, taxation, or consulting skills. The experience must be gained under the supervision of a U.S. certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the state where they practiced, the experience cannot be accepted.

Same employing organization. The applicant and the supervisor must be employed by the same organization at the time the experience took place. Experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. have not been accepted.

Multiple employers. If the applicant is unable to gain the required experience at one employing organization, there is no limit to the number of Form 4B(s) that may be submitted on the applicant's behalf.

Full-time employment. Full-time experience is considered to be a 5-day work week, with at least 35 hours per week, excluding overtime.

Part-time employment. Part-time experience is acceptable when the applicant has worked at least 20 hours per week. Two part-time weeks equate to one full-time week. When the applicant is in a part-time status and works at least 35 hours per week, it will be accepted as a full-time week. All part-time experience requires supplemental documentation as outlined in the instructions of the Verification of Experience by Supervisor – Form 4B See the [instructions for Employer Form 4B](#) for further detail on qualifying experience.

150 semester hour pathway applicants: An applicant who meets New York's 150 semester hour education requirements for licensure must document one year of full-time experience, or the part-time equivalent, as described in the paragraph above.

120 semester hour pathway applicants: An applicant for licensure who met the eligibility requirements for grandparenting under New York's 120 semester hour education requirements must document at least two years of full time experience, or the part-time equivalent, as described in the paragraph above. An applicant who is eligible for grandparenting may choose to take the additional course work required to meet the 150 semester hour requirements and thereby qualify for a one year reduction in the experience requirement. Such an applicant must have the schools submit official transcripts documenting the additional course work to the Education Department for review.

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## 15-year Experience Pathway

Fifteen years of experience acceptable to the State Board for Public Accountancy may be substituted for education for admission to the examination and licensure. This experience must be earned under the direct supervision of a U.S. certified public accountant (CPA) as outlined above in the Experience Requirements section.



**Admission to the Examination:**

If you are applying for admission to the examination based on 15 years of acceptable experience in lieu of meeting the education requirements, you do not need to submit transcripts to CPA Examination Services or the New York State Education Department. Instead, apply to NYS Education Department for licensure by submitting the Application for Licensure ([Form 1](#)) and fee. The applicant will record their 15 years of claimed experience on the application ([Form 1](#)) and have the US licensed CPA who supervised your 15 years of acceptable experience complete and submit a Verification of Experience by Supervisor ([Form 4B](#)) to the New York State Education Department.

An applicant who was approved to sit for the examination based on 15 years of experience acceptable to the State Board for Accountancy in lieu of meeting the education requirements does not need to document any additional experience after passing the examination.