




# Washington State Board of Accountancy

**Policy Number:** 2002-1

**Title:** Substantial Equivalency Jurisdictions

**Revised:** April 25, 2011\*

**Approved:**   
Donald F. Aubrey, CPA, Chair

\*This policy rescinds and supersedes any previous Board policy.

## Purpose:

To provide guidance to:

- Individuals applying for a Washington State CPA license under the interstate reciprocity provision of WAC 4-30-092 and
- CPAs licensed in other jurisdictions exercising practice privileges under RCW 18.04.350(2) and WAC 4-30-090.

### I. Exercise of Practice Privileges under RCW 18.04.350(2)(a)

Individuals who hold a valid license issued by one of the states deemed "substantially equivalent" by the National Association of State Boards of Accountancy (NASBA) are deemed to have met the requirements of RCW 18.04.350(2)(a).

### II. Exercise of Practice Privileges under RCW 18.04.350(2)(b)

The qualification of individuals licensed in other than a substantially equivalent state may be determined by the Board to meet the substantially equivalent requirement. For purposes of exercising practice privileges, the Board will exempt individuals from the 150 semester hour education requirement of RCW 18.04.350(2)(a) provided the individual holds a valid license issued by any other state issued prior to January 1, 2012, and meets the other requirements of RCW 18.04.350(2)(a).

### III. Substantially Equivalent States

The Board recognizes the states and jurisdictions identified as "Substantially Equivalent States" by the National Association of State Boards of Accountancy (NASBA) for purposes of issuing a Washington State CPA license under the

interstate reciprocity provisions of WAC 4-30-092 and exercise of practice privileges under RCW 18.04.350(2)(a). These states and jurisdictions can be found at [http://www.nasbatools.com/display\\_page?id=105](http://www.nasbatools.com/display_page?id=105).

The Board does not recognize the states and jurisdictions identified by NASBA as "Non-Substantially Equivalent States" for purposes of issuing a Washington State CPA license under the interstate reciprocity provisions. These states and jurisdictions can be found at [http://www.nasbatools.com/display\\_page?id=105](http://www.nasbatools.com/display_page?id=105).

**IV. Individuals Applying for a CPA License under the Interstate Reciprocity Provisions of WAC 4-30-092**

Individuals deemed by the National Association of State Boards of Accountancy (NASBA) as being substantially equivalent to the education, examination, and experience requirements of the Uniform Accountancy Act are deemed to have met the requirements of WAC 4-30-092(2).

An individual holding a valid license from a substantially equivalent state is also deemed to have met this requirement.

Effective: January 25, 2002

\*Revised: January 28, 2010; October 17, 2008; October 25, 2002;