

Endorsement to Utah: Certified Public Accountant

Utah Statute: 58-26a

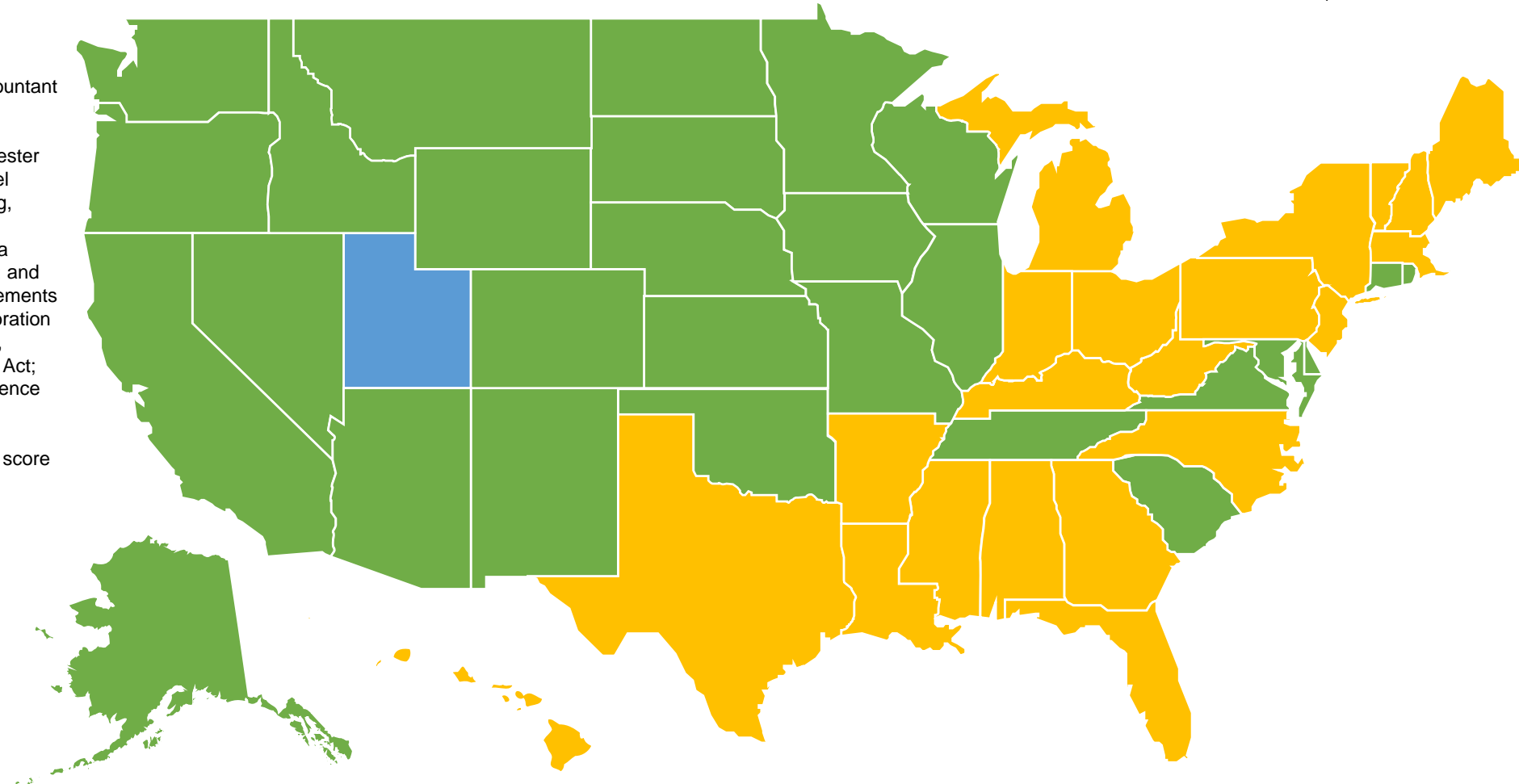
Qualifications:

Each applicant for licensure as a certified public accountant shall:

- Submit a certified transcript showing:
 - (i) successful completion of a total of 150 semester hours or 225 quarter hours of collegiate level education with a concentration in accounting, auditing, and business;
 - (ii) a baccalaureate degree or its equivalent at a college or university approved by the board; and
 - (iii) compliance with any other education requirements established by rule by the division in collaboration with the board in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- submit evidence of one year of accounting experience in a form prescribed by the division;
- Pass all sections of the Uniform CPA exam
- Pass the AICPA Professional Ethics Exam with a score of 90% or higher.
- Pass the Utah Laws and Rules Exam

| KEY |
|---|
| Equivalent to Utah License |
| Additional Documentation Needed, see below |
| No Equivalent State or Territory License to Utah, see below |

Last updated: 8/24/2020



| Additional Jurisdictions |
|--------------------------|
| District of Columbia |
| American Samoa |
| Guam |
| Northern Mariana Islands |
| Puerto Rico |
| U.S. Virgin Islands |

Information in this document is subject to change at anytime, and is not a guarantee of meeting the requirements for licensure. Please see the next page for additional instructions.

Application Process

To apply to Utah using one of the licenses deemed equivalent (jurisdictions in green on the above map), you must have held a CPA license, with full practice authority, in that state for at least one year. Additionally, the license must be active and in good standing.

In addition to a complete application for licensure and the appropriate fees, you must also submit an official verification of your license.

All applicants to Utah must take and pass the Utah Law and Rule Exam. For complete information on the exam, see our website www.dopl.utah.gov/cpa/.

If you have been subject to previous disciplinary actions on any professional license or answer yes to any of the questions found on the qualifying questionnaires within the application, you will be required to provide additional information regarding those incidents. See the application for complete instructions.

Additional Requirements

For jurisdictions that do not meet the minimum requirements for endorsement outlined in 58-1-302, applicants may still be able to use their current license to satisfy some of the requirements for licensure. In addition to the items outlined above, see the information below needed to correct deficiencies in endorsement for specific states or territories.

Jurisdictions without an approved Ethics Exam

Jurisdictions highlighted in orange meet all qualifications for licensure, except the required ethics exam. In addition to the items identified in the application process above, you must submit documentation of taking the AICPA Professional Ethics Exam with a score of 90% or higher (or equivalent exam). For information on taking the exam, please see our website, www.dopl.utah.gov/cpa/.

Jurisdictions with no equivalent State or Territory-Wide License:

If no equivalent state or territory-wide license is issued by a jurisdiction, local jurisdiction licenses (such as those issued by a city or county) or non-equivalent state or territory licenses may be used to assist with documentation of compliance with some Utah qualifications. Applicants must submit a verification of the license they feel may demonstrate components of Utah qualifications that includes documentation of hours, exams, and other qualifications completed to obtain the license. Additionally, providing information regarding the scope of the license will assist the Division in determining equivalency.