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**WITH 45 STATES ENACTING CPA PRACTICE MOBILITY LAWS,
AICPA TURNS TO NATIONWIDE IMPLEMENTATION**

New York (July 27, 2009) -- Forty-five states have passed CPA practice mobility laws as of July, marking a national success in the collaborative efforts of CPA state societies, the American Institute of Certified Public Accountants (AICPA), and the National Association of State Boards of Accountancy (NASBA).

The CPA mobility initiative has swept through the country in the last three years, and the enactment of the legislation allows CPAs and CPA firms to serve their clients across state lines with minimal licensing barriers. These measures had overwhelming bi-partisan support in legislatures across the country and were backed by governors and attorneys general in these states.

“The success of 45 states enacting CPA mobility provisions created a new pathway for the profession to serve consumers without the lengthy delays and substantial additional costs caused by licensure or notification requirements,” said Barry Melancon, president and CEO of the AICPA. “As we enter into the implementation phase of mobility we are creating resources to help CPAs and CPA firms navigate this new world of mobility.”

The AICPA has created a [clickable map](#) that describes the basic components of state mobility provisions with supplemental information and links to the NASBA resource page and state board websites.

What is CPA Mobility?

Mobility is the ability of licensees to gain a practice privilege outside their principal place of business - without additional licensing or fees - and for CPA firms the ability to reduce the occurrences of obtaining

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a firm registration or license. The concept of mobility allows licensed CPAs and CPA firms to practice across state jurisdictions.

Under section 23 of the AICPA/NASBA Uniform Accountancy Act (UAA) adopted by most states, a CPA with a license in good standing from a jurisdiction with CPA licensing requirements essentially equivalent to those outlined in the UAA is deemed to be substantially equivalent, or a licensee who individually meets the following requirements;

- 150 credit hours with a baccalaureate
- Minimum one year of CPA experience
- Successful completion of the four-part Uniform CPA Examination

This system provides CPAs with mobility while retaining and strengthening a state board's ability to protect the public. Out-of-state CPAs and CPA firms practicing under this system give state boards of accountancy automatic jurisdiction over them. It balances trust and public protection.

Businesses today are often located in multiple states and have compliance responsibilities in multiple jurisdictions. A uniform process gives CPAs the flexibility to better serve clients. Implementation of a uniform CPA mobility provision will allow consumers to receive timely services from CPAs best-suited to the job, regardless of the location, without the hindrances of unnecessary filings, forms and increased costs that do not protect the public interest.

The AICPA encourages individual licensees and firms to contact the board of accountancy in the state in which they intend to practice to determine the applicability of the state's practice privilege requirements.

About the AICPA

The American Institute of Certified Public Accountants (www.aicpa.org) is the national, professional association of CPAs, with more than 350,000 CPA members in business and industry, public practice, government, education, student affiliates, and international associates. It sets ethical standards for the profession and U.S. auditing standards for audits of private companies, non-profit organizations, federal, state and local governments. It develops and grades the Uniform CPA Examination.

The AICPA maintains offices in New York, N.Y., Washington, D.C., Durham, N.C., Ewing, N.J., and Lewisville, TX.

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