

CPA Mobility Practicing Across State Lines

Here are some answers to the most commonly asked questions about CPA mobility.

Young accountants preparing to take the CPA Exam and college accounting students preparing to start their careers must answer several questions. One of the most basic, and most important, is “Where?”

Where should I take the CPA Exam?
Where will I work? Where should I get licensed?

The answer was simpler in the days when many CPAs mostly just served local clients. Today, technological advances and the ease of travel allow accountants to work at firms operating in multiple states, accept new jobs across the country, and serve clients virtually anywhere.

The dissolution of geographic boundaries has freed accountants to pursue innumerable opportunities in myriad locations, but it also raises numerous questions about licensure, doing business in or relocating to different states, and state regulations for CPAs on the move. This can be especially confusing for college accounting students who are about to embark on a career but aren’t always sure where to first set up shop, given their areas of interest.

Julia Woislaw, communications manager—State Regulatory & Legislative Affairs, with AICPA, sat down to discuss the complicated topic of “CPA Mobility.”

To learn about CPA Mobility, visit: <https://www.aicpa.org/advocacy/state/mobility.html>

Can you explain the history behind reciprocity and highlight any recent changes?

Woislaw: Reciprocity refers to a CPA’s ability to work across state lines, which is absolutely necessary for today’s marketplace. In 2006, the AICPA and the National Association of State Boards of Accountancy (www.nasba.org) announced a nationwide initiative to have all states pass laws that would allow a CPA license to work the same way that a driver’s license works: CPAs would only have to obtain one license in their principal state of business, and they could use that license to work across state lines temporarily.

Since this initiative started, 49 states, Washington, D.C., Puerto Rico, and the U.S. Virgin Islands have all adopted mobility for non-attest services or individual mobility. This means that a CPA in, say, Texas can provide tax or consulting services in any jurisdiction except Hawaii or the Commonwealth of the Northern Mariana Islands.

Twenty-nine states have also adopted mobility for attest services, also known as CPA firm mobility. In those states, CPAs and firms can offer services such as audits and reviews without having to get a license, notify the state board of accountancy, or pay any additional fees. In states with

firm mobility, you have to meet that state’s peer review and firm ownership requirements. We expect even more states to adopt this provision in 2020.

If an accounting student, for instance, lives in Minnesota but has job offers in a few other states (other than Hawaii), what does he or she need to know about mobility?

Woislaw: That student will be able to offer non-attest services such as tax and consulting services in any of those states. If the student wants to offer attest services, however, it requires a little bit more consideration. If the state they are attending college doesn’t allow for firm mobility, but the state they grew up in does, I would recommend they get their license in the state in which they are attending college. That way they can perform audits in that state with their license, and they can also perform audits in the state they grew up in, under that state’s mobility laws. Of course, if a student wants to perform attest services in two states and neither has firm mobility, then they would need a license in both of those states.

Continued on Page 2



Inside this issue:

CPA Mobility	1-2
Exam Prep Workshops	3
Exam Review Scholarships	3
CPA Review Discounts	3
AICPA Certificate Program	4
Scholarship Opportunity	4



CPA Mobility Practicing Across State Lines (cont'd)

Continued from Page 1

If a student takes the CPA Exam in one state but also wants to get licensed in another, how does that work?

Woislaw: CPA Exam scores can be transferred to any state for the purpose of getting a license, so a student can take the exam in whichever state works best for them.

If a CPA travels or has clients in different states, what does the CPA need to know about mobility?

Woislaw: You are required to be licensed in the state in which you live and practice. If you have clients in multiple states, make sure that you are meeting the states' requirements. If you want to offer

attest services to an out-of-state client, make sure that the state in which your client lives allows for firm mobility. If they do, check their peer review and firm ownership requirements to make sure that you meet those. If the state does not have firm mobility, you have to get another license and apply it to the state board of accountancy. This is not something that is done in a few hours or overnight, so start the paperwork as soon as possible.

What else should students know about CPA mobility?

Woislaw: Keep track of what states are adopting firm mobility for attest services. I'd also encourage students to make sure they meet the licensing requirements for where they want to get their license. When in doubt, get in touch with the state board of public accountancy in the state where you want to practice to ask

questions, or visit www.thiswaytocpa.com/licensure/state-requirements/.

More questions about mobility? Check out www.CPAmobility.org created by the AICPA and NASBA.

Source: www.thiswaytocpa.org

CPA Mobility Across the U.S.

Did You know?

A national effort is underway to adopt a uniform system that will allow licensed CPAs to provide services across state lines without being subject to unnecessary burdens that do not protect the public interest. A total of 52 jurisdictions have passed mobility laws and are now in the implementation and navigation phases.

ARCPA President and Staff

Chair

Randy L. Milligan

Executive Director / CEO

Marsha A. Moffitt

Director of Finance and Technology

Zhengyu "Lee" Li

Director of Education

Stephanie Tanner

Director of Public Relations and Communications

Robin E. Harris

Director of Membership and Marketing

Whitney Mayo

Education Assistant

Crystal McKee

Upcoming Student Webinar

Student Webinar on Zoom

Date: April 28 from 3:00 -4:00 pm EST

Title: Practicing Across State Lines

Today's technological advances and the ease of travel allow CPAs to work at firms operating in multiple states, accept new jobs across the country, and serve clients virtually. However, it also raises numerous questions about licensure, doing business in or relocating to different states, and state regulations for CPAs on the move. If you're wondering where you should take the CPA Exam, work or get licensed, this webinar is for you.

Sign up for this webinar on Zoom, or to watch the recording later at your convenience.

Register online through the site below.

https://aicpa.zoom.us/webinar/register/WN_FM_DObKhTVqIpluX9I2M4A



CPA Review Courses



CPA Exam Prep Workshops & Scholarships

Sign Up for these free workshops by UWorld Roger CPA Review.

Free Workshops:

Envision Your CPA Careers

Fri. March 12 @ Noon CST.

<https://bit.ly/3bwtvRQ>

How to Pass the 2021 CPA Exam

Tues. March 16 @ 2:00 pm CST.

<https://bit.ly/3eniZSR>

CPA Exam Game Plan

Weds. March 17 @ Noon CST.

Sign Up: <https://bit.ly/3v3T48Z>

Regional Scholarships

<https://cutt.ly/YzzM9oK>

Deadline is 3/31/21.

National Scholarships:

<https://bit.ly/3vaxYpg>

Deadline is 4/19/21.



Student Conferences Discounts

Student members may attend ARCPA conferences for just \$15! (we're not kidding!) Meet and network with professionals and prospective future employers at any of these ARCPA events for \$15 each:

- End of Busy Season CPE & Fish Fry
- Industry Commerce & Banking Conference
- Equip Conference
- Fraud Conference
- Agriculture Conference
- AR Federal Tax Institute

Call ARCPA to register: (501) 664-8739 or (800) 482-8739.

Becker CPA Review

Arkansas Society of CPAs associate or student members can receive a discount on the Becker Professional CPA Review for the full 4-part review course. Save \$300 off of the full 4-part review of either Live, Online, or CD-Rom self study review course format. Becker CPA Review classes correspond with the exam testing windows that you select.

For more information on this member service, or to access ARCPA preferred pricing with Becker, ARCPA members should visit the partner page, www.becker.com/arkansascpaspp.

Surgent CPA Review

Surgent CPA Review can help students prepare for the CPA Exam-during or after their undergraduate or graduate education. The 100% online course utilizes a state-of-the-art adaptive learning platform that shortens study time and improves retention allowing students to prepare and pass faster! Enrollment includes access to 350+ 20 minute-or-less video lectures, a test bank of over 7,700 multiple-choice questions, over 400 simulations, customized study guides, and unlimited practice exams.

ARCPA members receive a 35% off all four-part CPA Review courses with code **ARCPASK53**. Contact Surgent at 800-778-7436 or cpareview@surgent.com to place your order or visit www.surgentcpareview.com and enter code at checkout to receive.

Wiley CPA Review

As an ARCPA member, you are entitled to a 20% discount on all Wiley CPAexcel products, including the popular Wiley CPAexcel Platinum Course featuring Bite-sized Lessons and 12,000 AICPA CPA Exam practice questions.

To redeem the 20% discount, visit www.wileycpaexcel.com or call 888-884-5669 to order. Enter code ASCPA at checkout.

UWorld Roger CPA Review

ARCPA members save 20% off the Unlimited access course! Prepare to pass the CPA Exam with exceptional course materials that make difficult concepts easy to understand. Proven with a 91% pass rate, we proudly serve the accounting profession's top educators, employers and professional organizations to ensure success for future CPAs.



Learn more, at <https://accounting.uworld.com/cpa-review/lp/partner-organizations/>

Become A Student Member Today! Membership is Free

Join Arkansas Society of CPAs (ARCPA) & American Institute of CPAs (AICPA) in one step

Dual membership with the Arkansas Society of CPAs and the AICPA connects you with the two essential organizations established to support you on your journey to becoming a successful CPA — from college, to the CPA Exam, and beyond. Sign up for membership in both with one application.

Join for free! Complete the Application Online: <https://thiswaytocpa.com/program/AR>

AICPA Certificate Program for Student Members

The AICPA Certificate Program offers AICPA Student Affiliate Members and faculty access to AICPA technology certificates for up to 80% off regular prices. With more than a dozen emerging and in-demand topics in the accounting profession to choose from, the certificates provide continued learning with completion times anywhere from three hours to several days.

Topics include:

- Cybersecurity
- Blockchain
- Data Analysis
- Fundamentals of Forensic Accounting
- Robotic Process Automation

Courses can be taken individually or as a group to elevate an entire curriculum. For more information, please contact Danielle Eiler, Associate Manager, Academic and Student Engagement, email: Danielle.Eiler@aicpa-cima.com.

This program provides knowledge in a variety of subject areas to help connect traditional accounting curriculum with its day-to-day practices. The certifications are developed and offered by the AICPA.

Want to know if you are you eligible for Student Affiliate membership? If you can answer YES to this statement, you are eligible: I am a full-time or part-time student at a U.S. or non-U.S. college or university and do not already qualify for a CPA license.

In addition, you will be required to agree to be governed by and comply with the AICPA Bylaws and Code of Professional Conduct.

Dual membership with the Arkansas Society of CPAs and the AICPA connects you with the two essential organizations established to support you on your journey to becoming a successful CPA — from college, to the CPA Exam, and beyond. Sign up for membership in both with one application.

Join for free! Complete the application online: <https://thiswaytocpa.com/program/AR>



Arkansas Society of CPAs

11300 Executive Center Drive
Little Rock, Arkansas 72211
501.664.8739
800.482.8739 in Arkansas
Fax: 501.664.8320
Email: rharris@arcpa.org

Scholarship Opportunity

Future CPAs from under-represented demographics should consider the George Willie Ethnically Diverse Scholarship & Internship program.

Qualified candidates who apply by **April 16**, at 2:00 p.m. CST, could earn up to \$10,000 towards tuition and secure an invaluable internship through from the AICPA's Private Company Practice Section.

AICPA and PCPS will award up to \$10K per awarded recipients for the final year of tuition towards an accounting degree. Funds are paid directly to the school prior to each semester. Selected applicants will also participate in a busy season internship (Jan-April 2022) with one of the participating co-sponsor firms.

For list of possible firms: <https://thiswaytocpa.com/education/scholarship-search/georgewillie-scholarship-internship/>

Eligible applicants must meet the following requirements:

- Plan to pursue the CPA credential
- Minority student of Black or African American; Hispanic or Latino; Native American or Alaska Native; Native Hawaiian or Pacific Islander; Multiethnic or Asian American
- Enrolled on a full-time basis and plan to remain enrolled full-time for the upcoming academic year

- Completed at least 120 hours of course work and have 30 hours or fewer of upper-level accounting courses remaining prior to the upcoming academic year (working toward completing the 150-hour credit requirement for CPA licensure)

- Availability for an internship during the 2022 busy season (January – April)

- U.S. citizen or permanent resident (green card holder)

Be an AICPA Student Affiliate member (or have submitted a new member application). Apply online at no cost:

<https://thiswaytocpa.com/join-aicpa>

Visit us on the web!

www.arcpa.org