

Frequently Asked Questions: **CPA License by Reciprocity**

If I'm licensed in another state what do I need to apply in Iowa by substantial equivalency?

193A—9.1(542) Iowa CPA certificate required. A person who holds a certificate or license to practice as a CPA in another state or a substantially equivalent designation from a foreign jurisdiction may apply to the board for an Iowa CPA certificate and must do so if the person plans to establish the person's principal place of business as a CPA in Iowa.

193A—9.2(542) Application forms. Application forms may be obtained from the board office or on the board Web site. An applicant shall attest that all information provided on the form is true and accurate. An application may be denied based on a false statement of material fact. A nonrefundable fee shall be charged each applicant as provided in 193A—Chapter 12.

Please read and understand Iowa Administrative Rules 193A and Iowa Code 542