

**325.280 Qualifications for licensure as certified public accountant by reciprocity and for foreign accountants.**

- (1) The board may issue a license to practice by reciprocity, if the applicant submits an application for a license to practice any regulated activity, upon forms approved by the board, that includes all required fees, in the amounts as determined by administrative regulation promulgated by the board, and meets the following requirements:
  - (a) The applicant received a grade on the Uniform Certified Public Accountants Examination in another state that was equivalent to a passing grade at the time in this Commonwealth;
  - (b) The applicant holds a valid active license, and is in good standing as a certified public accountant, issued under the laws of any other state; and
  - (c)
    1. The applicant meets all current experience requirements in this Commonwealth at the time application is made; or
    2. Within the ten (10) years immediately preceding the application, had four (4) years of experience in the practice of the regulated activities acceptable to the board upon which the license was based.
- (2) The board may issue a license to practice the regulated activities without examination to an applicant who holds a valid license to engage in the practice of the regulated activities in good standing from a foreign country if:
  - (a) The applicant's foreign country makes similar provisions to allow a person who holds a valid license to practice the regulated activities issued by this Commonwealth to obtain that foreign country's comparable designation;
  - (b) The authority of the foreign country that issued the designation regulates the practice of the regulated activities, including the issuance of reports upon financial statements;
  - (c) The foreign designation was granted upon education and examination requirements which were established by the foreign authority or law and were substantially equivalent to those in effect in this Commonwealth at the time the foreign designation was granted;
  - (d) The applicant satisfies the applicable experience requirement contained in paragraph (c) of subsection (1) of this section;
  - (e) The applicant has successfully passed a uniform qualifying examination on United States national standards approved by the board; and
  - (f) The applicant submits an application for a license to practice the regulated activities, upon forms approved by the board, that includes all required fees, in the amounts as determined by administrative regulation promulgated by the board.

**Effective:** July 15, 2008

**History:** Amended 2008 Ky. Acts ch. 101, sec. 2, effective July 15, 2008. -- Amended 2004 Ky. Acts ch. 34, sec. 1, effective July 13, 2004. -- Amended 2000 Ky. Acts ch. 99, sec. 5, effective July 14, 2000. -- Amended 1994 Ky. Acts ch. 248, sec. 5, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 285, sec. 4, effective July 13,

1990. -- Amended 1984 Ky. Acts ch. 117, sec. 8, effective July 13, 1984. -- Amended 1968 Ky. Acts ch. 143, sec. 7. -- Created 1946 Ky. Acts ch. 210, secs. 3 (7), (8) and 4.