

RECIPROCITY BY SUBSTANTIAL EQUIVALENCY

The states listed below are substantially equivalent to Illinois for the purpose of obtaining a reciprocal CPA certificate. Substantial equivalency applies to someone who holds a valid, unrevoked, unexpired CPA certificate or license.

Alabama	Montana
Alaska	Nebraska
Arizona	Nevada
Arkansas	New Jersey
Connecticut	New Mexico
District of Columbia	New York
Georgia	North Carolina
Guam	North Dakota
Hawaii	Ohio
Idaho	Oklahoma
Indiana	Oregon
Iowa	Pennsylvania
Kansas	Rhode Island
Kentucky	South Carolina
Louisiana	South Dakota
Maine	Tennessee
Maryland	Texas
Massachusetts	Utah
Michigan	Virginia
Minnesota	Washington
Mississippi	West Virginia
Missouri	Wisconsin

States that are substantially equivalent under certain circumstances (contact the Illinois Board for more details):

California
Florida
Wyoming

States that are NOT substantially equivalent:

Colorado
Delaware
New Hampshire
Puerto Rico
Vermont
Virgin Islands