Arkansas Reciprocal CPA Licensure Guide

Application Process

Applicants can apply for a reciprocal license online through the Arkansas State Board of Public Accountancy Application Portal. When initiating the online process, select the **Reciprocal CPA License** option.

Required Submission Materials

To qualify for an Arkansas reciprocal CPA license, you must hold an active CPA license in good standing from another jurisdiction. Applicants must provide a copy of their current physical license or an official verification screenshot from their home jurisdiction's board website.

The following documentation is also required to complete the application review:

- **Government-Issued Identification:** A clear, color copy of a valid government-issued photo ID, such as a driver's license or passport.
- **Official CPA Exam Scores:** Verification of successful Uniform CPA Examination completion must be transmitted directly from your home state's Board of Accountancy. To facilitate this, complete and submit the *Interstate Exchange of Examination and Licensure Information* form to your home state board. This document can be downloaded from the Board's official Forms Page.
- **Continuing Professional Education (CPE) Records:** Certificates or official transcripts documenting either 40 hours of CPE completed within the immediate past calendar year, or 120 hours completed over the preceding three full calendar years.
- **Experience Affidavit:** A completed *Experience Affidavit* documenting a minimum of one year of professional experience, consisting of at least 2,000 work hours. The affidavit must be attested to and signed by an actively licensed CPA; the signing CPA is not required to have been your direct supervisor. This document can be downloaded from the Board's official Forms Page.
- **Background Check Documentation:** Background check information is required for state and federal processing. Instructions on how to complete the background

check process will be emailed to the applicant upon submission of the online license application.

- **Academic Transcripts:** Official college or university transcripts.

Alternative Pathway via Substantial Equivalency

If you do not meet the CPE or experience criteria detailed above, an alternative credentialing pathway is available. Applicants may submit an evaluation report from the National Association of State Boards of Accountancy (NASBA) National Qualification Appraisal Service (NQAS). This report must verify that your individual qualifications are substantially equivalent to the licensure standards outlined in the AICPA/NASBA Uniform Accountancy Act.

Please note the following technical and fee criteria for this option:

- The evaluation fee is $250, payable directly to NASBA.
- Utilizing this pathway does not exempt applicants from submitting a color copy of a government-issued ID and completing the required state and federal background checks.

Contact Information

For inquiries or further technical assistance regarding the reciprocal licensing process, please contact Licensing Specialist Kathrine Stone at 501-682-5532 or via email at Kathrine.Stone@arkansas.gov.