

CPA Licensing In Idaho

Accountants are subject to Title 54, Chapter 2, Idaho Code.

<https://legislature.idaho.gov/statutesrules/idstat/Title54/T54CH2/>

Licensure is governed by IDAPA 01.01.01. <https://adminrules.idaho.gov/rules/current/01/010101.pdf>

Section 303.01 states “Substantially Equivalent. An individual who holds an active license in good standing in another state, whose principal place of business is not in this state, is automatically granted practice privileges in this state. There are no notice or fee requirements for practice privileges. Practice privilege holders are subject to the disciplinary authority of the Board, which they consent to by any act of practicing in this state.”

Reciprocity is described in IDAPA 01.01.01.304.01 for interstate accountants, and Subsection 304.03 for foreign accountants.

All 50 states and most U.S Territories have reciprocal agreements through The National Association of State Boards of Accountancy (NASBA)). In addition, NASBA has Mutual Recognition Agreements with the respective institutions in the following jurisdictions:

- Australia
- Canada
- Hong Kong
- Ireland
- Mexico
- Scotland

<https://nasba.org/international/mra/>