



## International Students

**CPA Examination Services (CPAES, a.k.a. "C-PASS") at 1-800-CPA-EXAM Jurisdictions**

### Colorado

Candidates who are members of the Institute of Chartered Accountants and/or Association of Chartered Certified Accountants (ACCA) may take the examination provided that a copy of the chartered accountant certificate has been issued from one of the following countries: Australia (Institute of Chartered Accountants in Australia), Bangladesh, Canada (Canadian Institute of Chartered Accountants), England (Institute of Chartered Accountants in England and Wales), Hong Kong (Hong Kong Society of Accountants), India (Institute of Chartered Accountants in India), Ireland (Institute of Chartered Accountants in Ireland), Pakistan, Scotland (Institute of Chartered Accountants of Scotland), South Africa (South African Institute of Chartered Accountants), Sri Lanka, Wales (Institute of Chartered Accountants in England and Wales), Zimbabwe (Institute of Chartered Accountants of Zimbabwe).

The certificate may be used to meet the education requirements set forth in Rule 2.4:3.

Chartered Accountants holding a certificate from other countries and candidates who earned degrees from foreign institutions must have their educational credentials evaluated by a generally accepted evaluation service such as the Foreign Academic Credentials Service, Educational Credential Evaluators, Inc., or any other member organization of NACES (National Association of Credential Evaluation Services, Inc.) Candidates must obtain the form to request this service from the evaluation service. (Members of Canadian Institutes of Chartered Accountants should consider applying for IQEX instead of the Uniform CPA Examination.)

### Connecticut

Candidates who completed educational requirements at institutions outside the U.S. must have their educational credentials evaluated by the Foreign Academic Credentials Service (or by any other member organization of the National Association of Credential Evaluation Services.) Candidates must obtain the form to request this service from the evaluation service.

### Delaware

Applicants who have completed educational courses or degrees at institutions outside the U.S. must have their credentials evaluated by the Foreign Academic Credentials Services.

Please contact FACS at 618-656-5291 to obtain the evaluation application. Completed evaluations must be received by CPA Examination Services directly from the evaluation service at the time of application.

## Georgia

Candidates who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by one of the following agencies;

Foreign Academic Credentials Service, PO Box 400, Glen Carbon, IL, 62034,  
Tel: (618)656-5291; [www.facsusa.com](http://www.facsusa.com)

Josef Silny & Associates, Inc., PO Box 248233, Coral Gables, FL, 33124; Tel:  
(305)273-1616; [www.jsilny.com](http://www.jsilny.com)

World Education Service, PO Box 5087, Bowling Green Station, New York, NY,  
10274-5087; Tel: (212)739-6100; email: [info@wes.org](mailto:info@wes.org)

Candidates should obtain forms on which to request evaluations from the evaluating agency. Completed evaluations must be received by CPA Examination Services.

## Hawaii

All candidates with education earned outside the U.S. must have an educational evaluation completed by one of the 8 accepted evaluation companies listed below. These candidates may submit evidence of admission to a graduate degree program at a regionally accredited U.S. institution as evidence of a baccalaureate degree.

Academic Credentials Evaluation Institute, Inc., PO Box 6908, Beverly Hills, CA  
90212,  
(800) 234-1597

Educational Credential Evaluators, Inc., P.O. Box 514070, Milwaukee, Wisconsin  
53203-  
3470, (414) 289-3400

Foreign Academic Credentials Service, Inc., P.O. Box 400, Glen Carbon, IL 62034,  
(618)  
656-5291

The Foreign Educational Document Service, P.O. Box 4091, Stockton, CA 95204,  
(209)  
948-6589

Global Services Associates, 2554 Lincoln Boulevard #445, Marina del Rey, CA 90291-  
5082, (310) 828-5709

International Education Research Foundation, Inc., P.O. Box 3665, Culver City,  
California 90231-3665, (310) 258-9451

Joseph Silny & Associates, Inc., P.O. Box 248233, Coral Gables, FL 33124, (305)  
273-  
1616

World Education Services, Inc., P.O. Box 745, Old Chelsea Station, New York, New York 10113-0745, (800) 937-3895

Candidates should obtain forms on which to request evaluations from the evaluating agency. Completed evaluations must be received by CPA Examination Services.

## Indiana

Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by one of the following agencies: Foreign Academic Credentials Services, Josef Silny & Associates, Inc., or Educational Credential Evaluators, Inc. Applicants should obtain forms on which to request evaluations directly from the evaluation services listed. Completed evaluations must be received by CPA Examination Services by the time of application.

## Iowa

Candidates who have completed educational requirements at institutions outside the US must have their credentials evaluated by the Foreign Academic Credentials Service.

Forms to request this service may be obtained directly from FACS by calling 618-288-

5291. Completed evaluations must be received by CPA Examination Services.

## Kansas

Applicants who have completed educational requirements at institutions outside the US must have their credentials evaluated by any member organization of the National Association of Credential Evaluation Services, Inc. The evaluation of a foreign transcript must be a course by course comparison to Kansas requirements. Applicants should obtain forms directly from the evaluation service. This evaluation must be submitted to CPA Examination Services at the time of application.

## Louisiana

Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by the Foreign Academic Credentials Service. Forms to request this service may be obtained from the specific evaluation service. Completed evaluations must be received by CPA Examination Service at the time of application.

## Maine

Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by the Foreign Academic Credentials Services, Inc. Evaluation request forms may be obtained by calling FACS at 618-656-5291. Completed evaluations must be received by CPA Examination Services at the time of application.

## Massachusetts

Candidates who have completed educational requirements at institutions outside the U.S. must have their educational credentials evaluated by the Center for Educational Documentation. Candidates should obtain information about this service directly from:

Center for Educational Documentation  
PO Box 231126, Boston, MA 02123  
Phone: (617) 338-7171  
Website: [www.cevaluations.com](http://www.cevaluations.com)

## Michigan

Applicants who are members of the Institute of Chartered Accountants may take the examination provided that a copy of the chartered accountant certificate is submitted with the application. Other applicants who earned degrees from institutions outside the U.S. must have their educational credentials evaluated by a foreign credentials evaluation services that is a member of the National Association of Credential Evaluation Services (NACES). Candidates may visit our web site at [www.nasba.org](http://www.nasba.org) for a current listing of NACES member organizations. Candidates should obtain forms on which to request evaluations from the evaluating agency. The completed evaluation of foreign credentials must be mailed to CPA Examination Services at the time of application.

Note: Applicants who earned degrees from Canadian educational institutions may submit transcripts directly to CPA Examination Services at the time of application.

## Minnesota

Candidates who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by the Education Credential Evaluators, Inc. Candidates should obtain evaluation request forms directly from the evaluating service. Evaluations may be submitted by candidates to CPA Examination Services at the time of application. Education Credential Evaluators, Inc., PO Box 92970, Milwaukee, WI 53202, [www.ece.org](http://www.ece.org), email: [eval@ece.org](mailto:eval@ece.org).

## Missouri

Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by one of the following agencies: Foreign Academic Credentials Service, Josef Silny & Associates, Inc. or Educational Credential Evaluators, Inc. Applicants should obtain forms directly from the evaluation service listed. Completed evaluations must be submitted at the time of application.

## Montana

Candidates who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by the Foreign Academic Credentials Service Inc. (FACS). *No other foreign evaluation services will be accepted.* Candidates should obtain forms directly from FACS at [www.facsusa.com](http://www.facsusa.com).

## Nebraska

Applicants who have completed or are completing educational requirements at institutions outside the US must have their credentials (including COE's) evaluated. See [www.nasba.org](http://www.nasba.org) for a list of approved agencies. Applicants should obtain forms on which to request evaluations from the evaluating agency. Completed evaluations must be received at the time of application.

## New Hampshire

Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by one of the following foreign evaluation services. *No other foreign evaluation services will be accepted.* Applicants should obtain forms directly from the evaluation service.

World Education Services, Inc., PO Box 745 Old Chelsea Station, NY, NY 10113-0745,  
800-937-3895, [www.wes.org](http://www.wes.org), [info@wes.org](mailto:info@wes.org)  
International Consultants of Delaware, Inc., 625 Barksdale Rd, Suite 109, Newark, DE  
19711-3258. 302-737-8715, [icd@icdel.com](mailto:icd@icdel.com)

## New Jersey

Prior to filing an application for the examination, applicants who have completed educational requirements at institutions outside the U.S. must first have their educational credentials evaluated (a subject analysis evaluation) by Educational Credential Evaluators, Inc. In addition, they must complete any courses specified by ECE as being needed to satisfy New Jersey's requirements and arrange to have official transcripts submitted to CPA Examination Service as evidence of course completion. Applicants whose credentials have been evaluated by ECE must also submit notarized photocopies of ECE evaluations (a subject analysis evaluation) with their applications. You may visit ECE's web site at [www.ece.org](http://www.ece.org), to obtain evaluation application.

## New Mexico

Candidates who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by any member organization of the National Association of Credential Evaluation Service (NACES). Completed evaluations must be received at the time of application. Candidates should obtain forms on which to request evaluations from the evaluating agency. For a listing, please visit our web site at [www.nasba.org](http://www.nasba.org).

## New York

Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by the New York State Education Department. See the instructions in your licensure application packet or go to <http://www.op.nysed.gov/cpa.htm>.

## Ohio

Applicants who have completed educational requirements at institutions outside the US must have their credentials evaluated by a foreign credential evaluation service approved by the Board. For a listing, please visit our web site at [www.nasba.org](http://www.nasba.org). Applicants should obtain forms directly from the evaluation service. This evaluation must be submitted to CPA Examination Services at the time of application.

## Pennsylvania

Applicants with educational credentials earned outside the United States must be evaluated by one of the following professional credentials evaluation organizations to show the US equivalency:

Educational Credential Evaluators, Inc., P.O. Box 92970, Milwaukee, Wisconsin 53202-0970; Fax: (414) 289-3411; Web: [www.ece.org](http://www.ece.org)

Foreign Academic Credentials Service, Inc., P.O. Box 400, Glen Carbon, IL 62034; Phone: (618) 656-5291; Fax: (618) 656-5292; Web: [www.facsusa.com](http://www.facsusa.com)

Josef Silny & Associates, Inc., P.O. Box 248233, Coral Gables, FL 33124; Phone: (305) 273-1338; Fax: (305) 666-4133

## Puerto Rico

Initial (and transfer) candidates who have completed educational requirements at institutions outside the U.S. and the Commonwealth of Puerto Rico must have their credentials evaluated by the Foreign Academic Credentials Service or Josef Silny and Associates. Completed evaluations must be received by CPA Examination Service at the time of application.

## Rhode Island

Applicants who expect to meet Rhode Island's educational requirement, either in part or in its entirety, on the basis of courses completed at institutions outside the US must have their credentials evaluated by the Foreign Academic Credentials Service. (Credential evaluations are required even if only a few courses were taken overseas and even if those courses were in subjects other than accounting.) Forms to request evaluations by FACS may be obtained directly from FACS by calling (618) 656-5291.

## South Carolina

Applicants who expect to meet South Carolina's educational requirement, either in part or in its entirety, on the basis of courses completed at institutions outside the US must have their credentials evaluated by the Foreign Academic Credentials Service. (Credential evaluations are required even if only a few courses were taken overseas and even if those courses were in subjects other than accounting.) Forms to request evaluations by FACS may be obtained directly from FACS by calling (618) 656-5291.

## Tennessee

Candidates who have completed or are completing educational requirements at institutions outside the U.S. must have their credentials (including Certificate of Enrollments) evaluated by an evaluation service approved by the Board. A list of acceptable evaluation services may be obtained by visiting our web site at [www.nasba.org](http://www.nasba.org). Completed evaluations must be received by CPA Examination Service at the time of application.

## Vermont

Candidates who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by any member organization of the National Association of Credential Evaluation Services (NACES). Candidates should obtain evaluation request forms directly from the evaluating services. Evaluations may be submitted by candidates to CPA Examination Services at the time of application.

Note: Certified General Accountant applicants from Canada who were previously exempted from this requirement ARE NOW REQUIRED to obtain an educational assessment by a foreign evaluation service.

## Virginia

Candidates who completed educational requirements at institutions outside the U.S. must have their credentials evaluated by:

Academic Credentials Evaluation Institute, Inc., World Education Services, Inc., Educational Credential Evaluators, Inc., International Education Research Foundation, Inc., Foreign Academic Credentials Service, Inc., or by Josef Silny & Associates, Inc. Evaluation request forms may be obtained directly from the evaluating service. Evaluations of foreign credentials must be submitted to CPA Examination Services at the time of application.

## Wisconsin

Applicants who have completed educational requirements at institutions outside the US must have their credentials evaluated by any member organization of the National Association of Credential Evaluation Services, Inc. (NACES). The evaluation of a foreign transcript must be a course by course comparison to Wisconsin requirements. Applicants should obtain forms directly from the evaluation service. This evaluation must be submitted to CPA Examination Services at the time of application.