



International Students

Board of Accountancy Jurisdictions

Alaska

FOR FOREIGN DEGREES: Transcripts must be evaluated by an approved credentials evaluation service. The board will recognize reports made by credentials evaluation services that 1) are members of the National Association of Credentials Evaluation Services (NACES); or 2) recognized by the University of Alaska. The original evaluation must be mailed directly from the credentials evaluation service to the board. In addition, an official copy of the transcript(s) must be mailed directly from the college or university to the board.

Arizona

Applicants who have completed educational requirements at institutions outside the US must have their credentials evaluated by Educational Credential Evaluators, Inc. (www.ece.org). **The evaluation must be course by course.** Applicants should obtain forms directly from the evaluation service. This evaluation must be submitted to the Board at the time of application in a sealed envelope. Re-exam applicants need not resubmit transcripts.

Arkansas

Candidates with foreign educational backgrounds must arrange to have their credentials evaluated by a service that is a member of the National Association of Credential Evaluation Services (NACES).

California

Applicants who attended or graduated from foreign schools may satisfy the CPA Exam education requirements based upon an evaluation of foreign transcripts by any of the Board approved foreign credentials evaluation services listed below. It is the applicant's responsibility to ensure the timely submission of the evaluation. Official evaluations must be mailed to the Board directly from the foreign credentials evaluation service. The transcript evaluation must show a course-by-course breakdown. Evaluations mailed with the Application Remittance Form will be returned, unreviewed, to the applicant. **NOTE:** Foreign credentials evaluation services do NOT evaluate transcripts from U.S. schools, nor do they forward them to the Board. All U.S. schools must send transcripts directly to the Board.

Academic Credentials Evaluation Institute, Inc.

P.O. Box 6908

Beverly Hills, CA 90212

Phone: (310) 275-3530,

United States Only: (800) 234-1597

Fax: (310) 275-3528

E-mail: acei@acei1.com

Web site: www.acei1.com

Academic and Professional International Evaluation, Inc.

P.O. Box 5787

Los Alamitos, CA 90721-5787
Phone: (562) 594-6498 Fax: (562) 594-8498
E-mail: apie@email.msn.com
Web site: www.apie.org

American Education Research Corporation, Inc.

P.O. Box 996
West Covina, CA 91793-0996
Phone: (626) 339-4404; Fax: (626) 339-9081
E-mail: aerc@verizon.net
Web site: www.aerc-eval.com

Center for Applied Research, Evaluation and Education, Inc.

P.O. Box 20348
Long Beach, CA 90801-3348
Phone: (562) 430-1105 Fax: (562) 430-8215;
E-mail: evalcaree@earthlink.net

Educational Credential Evaluators, Inc.

P.O. Box 514070
Milwaukee, WI 53203-3470
Phone: (414) 289-3400 Fax: (414) 289-3411
E-mail: eval@ece.org
Web site: www.ece.org

Educational Records Evaluation Service

601 University Avenue, Suite 127
Sacramento, CA 95825-8309
Phone: (916) 921-0790 Fax: (916) 921-0793
E-mail: edu@eres.com
Web site: www.eres.com

Foreign Credentials Service of America

1910 Justin Lane
Austin, Texas 78757-2411
Phone: (512) 459-8428
(512) 459-4565
E-mail: info@fcsa.biz
Web site: www.fcsa.biz

Foreign Educational Document Services

P.O. Box 4091
Stockton, CA 95204
Phone: (209) 948-6589; Fax: (209) 937-0717

Global Education Group, Inc.

1650 Alton Road
Miami Beach, FL 33139
Phone: (305) 534-8745 Fax: (305) 534-3487
E-mail: global@globaledu.com
Web site: www.globaledu.com

Global Services Associates

2554 Lincoln Boulevard #445
Marina del Rey, CA 90291-5082
Phone: (310) 828-5709 Fax: (310) 828-5709
E-mail: info@globaleval.org
Web site: www.globaleval.org

International Education Research Foundation, Inc.

P.O. Box 3665
Culver City, CA 90231-3665
Phone: (310) 258-9451 Fax: (310) 342-7086

E-mail: info@ierf.org
Web site: www.ierf.org
Josef Silny & Associates
P.O. Box 248233
Coral Gables, FL 33124
Phone: (305) 273-1616 Fax: (305) 273-1338
E-mail: info@jsilny.com
Web site: www.jsilny.com
World Education Services
P.O. Box 5087
Bowling Green Station
New York, New York 10274-5087
Phone: (212) 966-6311 Fax: (212) 739-6139
E-mail: info@wes.org

District of Columbia

All applicants for a certified public accountant's license in the District of Columbia who were **educated outside of the United States** must have the certified transcript of their educational program validated by the Foreign Academic Credentials Services, Inc. (FACS). It is the applicant's responsibility to arrange with the credentials evaluating service to forward an advisory evaluation directly to Promissor, on behalf of the Board. FACS, P.O. Box 400, Glen Carbon, IL. 62034, is acceptable to the Board. FACS can also be reached by telephone at (618) 656-5291, between 1-5 p.m. EST.; by fax at (618) 656-5292; or website www.facsusa.com

Florida

Board Approval Evaluation Services

Transcripts from foreign institutions must be evaluated by one of the evaluation services listed below:

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

Foreign Academic Credential Evaluators, Inc.
P.O. Box 400
Glen Carbon IL 62034
Phone: (618) 656-5291

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

Academic Credentials Evaluation Institute, Inc.
P.O. Box 6908
Beverly Hills CA 90212
Phone: (310) 275-3530

Global Services Associates
2554 Lincoln Boulevard #445
Marina de Rey CA 90291
Phone: (310) 828-5709

Guam

All applicants for a certified public accountant's license in the District of Columbia who were **educated outside of the United States** shall meet the following requirements:

1. Must have meet the requirements noted in items 1 through 8 above for applicants **educated in the United States**; and
2. Must have the certified transcript of their educational program validated by the Foreign Academic Credentials Services, Inc. (FACS). It is the applicant's responsibility to arrange with the credentials evaluating service to forward an advisory evaluation directly to Promissor, on behalf of the Board. FACS, P.O. Box 400, Glen Carbon, IL. 62034, is acceptable to the Board. FACS can also be reached by telephone at (618) 656-5291, between 1-5 p.m. EST.; by fax at (618) 656-5292; or website www.facsusa.com

Idaho

Candidates who completed their studies at institutions outside the U.S. must have their educational credentials evaluated by a member of the National Association of Credential Evaluation Service. Candidates should obtain forms on which to request evaluations from the evaluating agency. For a listing, please visit of the National Association of Credential Evaluation Services (NACES) www.naces.org. The transcript evaluation must show a course-by-course breakdown of accounting, business-related, and general education subjects.

Illinois

Foreign Credentials Evaluation: If you have international credentials to be evaluated or a combination of international and domestic credentials to be evaluated, include the nonrefundable foreign credential evaluation fee. Forward official foreign credentials by registered mail or other secure carrier. They will be returned to you in the same manner. A form for requesting an evaluation of your credentials is in the exam application packet on page 4. It is not mandatory to complete the form, but it is beneficial for routing of your application properly in the board office. If the Board of Examiners has evaluated your credentials, submit a copy of your official evaluation letter with your application. If you have completed courses to fulfill an academic deficiency in response to an evaluation letter from the Board office, you do not pay the evaluation fee again. You must submit an official transcript verifying completion of the additional classes and request an updated evaluation letter. Please enclose a copy of the official foreign credentials evaluation letter with your request for an update. If you transferred your international coursework to a U.S. college or university, you must still have the foreign credit evaluated by our office in the manner described in the preceding paragraph. This policy applies to all candidates. We do not accept credit evaluations completed by other credential evaluation services or universities.

Kentucky

A transcript from a post-secondary educational institution located outside the United States shall be certified by the Foreign Academic Credential Services ("FACS") or similar credentialing agency that is a member of the National Association of Credential Evaluation Services, Inc.

Maryland

Foreign (Non-United States) Academic Credentials/Transcripts - The Maryland Board does not evaluate any non-United States transcripts. It is the applicant's responsibility to obtain an evaluation of their foreign transcripts (to include equivalency of the degree and credits earned to a U.S. degree). Applicants may use any evaluation services if the service is a member of the National Association of Credential Evaluators (NACES) at www.naces.org. Downloadable forms are available at the websites of the NACES member organizations. A copy of the evaluation must then be submitted with the examination application to the Examination Coordinator. Do not submit foreign transcripts when submitting the examination application. Applicants applying with a foreign degree/evaluation **must** have completed a 3 semester hour course in both U.S. Business Law and U.S. Federal Income Tax. No other course(s) may be substituted for this requirement.

Mississippi

If your degree is from a foreign country you must have it evaluated by a foreign credentialing service. The evaluation must schedule in detail and certify that the education requirements have been met. It will be reviewed by the Board for acceptability as equivalent to an accredited institution. Contact the board office for acceptable evaluation providers.

Nevada

If your degree is from a foreign country you must have it evaluated by a foreign credentialing service. Contact the board office for a list of approved evaluation providers or visit the website at www.nvaccountancy.com

North Carolina

All applicants submitting transcripts from foreign schools for consideration of degree and of meeting accountancy course requirements shall have had the transcript(s) evaluated by Foreign Academic Credential Service, Inc. (FACS) or a comparable educational evaluation service. Applicants shall determine that their transcripts contain all information required by the North Carolina State Board of CPA Examiners Rules.

North Dakota

Foreign education

In order to write the exam as a North Dakota candidate, education completed at non-U.S. schools is to be evaluated for equivalency with U.S. standards. The evaluation should be performed on a course by course evaluation. To obtain an evaluation, contact a member of the National Association of Credential Evaluation Services; <http://www.naces.org>.

Oklahoma

If you satisfy the Oklahoma residence requirement and you were educated at a university located outside the United States, it will be necessary to have your education evaluated to determine whether it is equivalent to the education which the State of Oklahoma requires to qualify for the examination. The Oklahoma Accountancy Board recognizes member organizations of the National Association of Credential Evaluation Services, (NACES) www.naces.org to evaluate the education of applicants. The evaluation process can require several months to complete. The applicant must pay the fee for the evaluation in addition to the Oklahoma examination application fee.

Contact the evaluation service directly to request detailed information about their required forms, procedures and costs of the evaluation. Prices of evaluations vary among the services. After the evaluation service has reviewed your official transcripts the service must issue a report containing a detailed assessment of how your education meets the requirements of the Oklahoma Accountancy Act.

The original report from the evaluation service must then be filed with the application to sit for the CPA examination which you file with the Oklahoma Accountancy Board along with the transcript(s), which were evaluated. Photocopies of evaluation reports are not accepted.

Oregon

FOREIGN EVALUATIONS: All foreign credentials must be evaluated by a Board approved evaluator. A list of approved foreign evaluators is available from the Board office or on the Board website. Candidates should ask for a course-by-course evaluation.

Texas

Applicants who obtained their education outside the U.S. should contact the board office for a REQUEST FOR FOREIGN EVALUATION form.

Utah

Foreign Trained Applicants: Foreign trained applicants must have their education and experience evaluated by a foreign evaluator service acceptable to the Division. Upon completion of the evaluation, the applicant shall submit the findings to the Division to determine if any additional requirements are needed to become licensed. NASBA (National Association of State Boards of Accountancy) can be contacted to obtain information on foreign evaluation services: www.nasba.org; 150 Fourth Ave. North; Suite 700; Nashville, TN 37219; (615) 880-4200.

Washington

Education obtained outside the United States: If you obtained all or a portion of your education outside the United States you must have your education evaluated by a board approved foreign education credential evaluation service. The board will establish the criteria for board approval of foreign education credential evaluation services. The board will not provide education credential evaluation services.

West Virginia

Prospective candidates who were educated in another country must have their foreign transcripts evaluated before making application to sit for the Examination. You may use the following source. Please call the Board office at (304) 558-3557 for a ***Request for Advisory Evaluation of Foreign Credentials*** form.

Foreign Academic Credentials Service, Inc.
PO Box 400
Glen Carbon, IL 62034

Wyoming

Individuals who otherwise qualify to write the examination as a Wyoming candidate but who have graduated from foreign universities must have their transcripts evaluated by an acceptable evaluation service. Currently the Board recognizes those services who have been approved by the California Board of Accountancy. This approval process is evergreen. Please contact the Board office to determine if a particular service is acceptable.