

## Chapter Accy 8

## RECIPROCITY QUALIFICATIONS

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**Accy 8.01 Authority and purpose.** (1) The rules in this chapter are adopted to interpret ss. 442.04 and 442.05, Stats.

History: Cr. Register, February, 1980, No. 290, eff. 3-1-80.

**Accy 8.02 Substantial equivalence.** Substantial equivalence does not mean identical, rather it means equivalence in substance.

History: Cr. Register, February, 1980, No. 290, eff. 3-1-80.

**Accy 8.03 Citizenship and residency.** (1) Candidates are not required to be citizens of the United States.

(2) Status is required as a resident of Wisconsin or as a resident alien or as a person who can provide reliable evidence of intent or need to practice in Wisconsin.

(3) Each candidate must qualify under Wisconsin requirements for education, experience, examination, good professional character, and professional ethics.

(4) Requirements are the same under s. 442.05 as s. 442.04, except that holders of certified public accountant certificates in good standing from other jurisdictions are permitted to qualify under experience requirements if they received their certified public accountant certificates prior to July 1, 1968, under the grandfather provisions applicable to Wisconsin candidates.

(5) Qualification under examination requirements in states with different conditional credit rules are evaluated and passed or denied based on merit for each candidate. Uniform certified public accountant examination grades are required except for candidates from states where the uniform examination had not yet been adopted at the time the individual wrote the examination. Such grades will be evaluated based on merit, and in conjunction with levels and amounts of experience.

(6) Qualification must be properly documented by the candidate with adequate evidence provided to the board.

History: Cr. Register, February, 1980, No. 290, eff. 3-1-80.

**Accy 8.04 Foreign candidates.** Candidates holding certifications from foreign countries must establish their qualifications for a reciprocal certificate as set forth in Accy 8.02 and 8.03 above.

(1) Education qualifications in foreign countries are not comparable to those in Wisconsin. As no foreign school is accredited by the north central association of schools and colleges or its regional equivalent, evidence of acceptance without deficiency into a graduate program in a school accredited by the north central association of schools and colleges or its regional equivalent will be accepted as evidence of equivalence for

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a bachelor's or higher degree. The accounting major must be established with the board as being appropriate for United States practice.

(2) Examinations in foreign countries have not been established as being comparable to those in the United States. Candidates must establish at least minimum qualifications in United States practice related to areas of business law, federal income taxes, generally accepted auditing standards, and generally accepted accounting principals. The writing of uniform certified public accountant examinations in these areas would be adequate evidence, although other evidence may be accepted if validated.

(3) Experience must be at the level of a senior in public practice and include practice using United States related techniques as noted in (2) above. Experience will be considered on its merit without restriction as to where it was acquired, so long as it is relevant to United States practice.

History: Cr. Register, February, 1980, No. 290, eff. 3-1-80.