

CPA sand CPA firm s licensed in substantially equivalent states may practice in W yom ing using practice privileges under certain circumstances. To determine if you or your firm qualify for practice privileges or are required to obtain all W yom ing certificate and/or perm it, complete the checklist in the table below.

	Yes	No
<b>Individual Requirements</b>		
1. I hold an <b>active</b> certified public accountant certificate (license) in the state of my principal place of business		
2. My principal place of business is not in W yom ing.		
3. My state has been deemed substantially equivalent by NASBA (see <a href="http://www.nasbatools.com/display_page?id=105">http://www.nasbatools.com/display_page?id=105</a> ) or I meet the requirements established in W.S. 33-3-116 (c) (see table below) or have obtained verification from NASBA that my education, examination, and experience qualifications are substantially equivalent.		
If you answered "yes" to all the above, you qualify for practice privileges. You are not required to license, provide any type of notification, or pay a fee to practice in W yom ing. If you answered "no" to any of the above, you must obtain/maintain all W yom ing certificate.		
<b>CPA firms that perform audits, SSAE engagements, and prospective financial examinations for a client whose home office is in W yom ing MUST obtain all W yom ing firm perm it.</b>		
Respond to the following to determine if your firm must obtain a perm it.		
<b>Firm Requirements</b>		
1. The firm holds a license in another U S state.		
2. The firm's primary place of business is in another U S state.		
3. The firm has not established an office in W yom ing.		
4. The firm does not perform financial statement audits or SSAE services for an entity with its home office in W yom ing.		
5. The firm does not perform examinations of prospective financial information in accordance with SAS for an entity with its home office in W yom ing.		
6. The firm does not perform PCAOB engagements for an entity with its home office in W yom ing.		
7. The firm's practice in W yom ing is performed by individuals who meet the requirements of W.S. 33-3-116 or individuals who hold <b>active</b> W yom ing certificates.		
8. The firm's financial statement practice is subject to peer review requirements of some state or the AICPA (if applicable).		
9. A majority of ownership of the firm in terms of financial interests and voting rights belongs to CPAs of some state.		
If you answered "yes" to all the above, your firm qualifies for practice privileges. You are not required to obtain all W yom ing firm perm it, provide any type of notification, or pay a fee to practice in W yom ing. If you answered "no" to any of the above, you must register with the Board and obtain a firm perm it.		
<b>W.S. 33-3-116 (c) Requirements (You must answer "Yes" to all statements)</b>		
1. I passed the Uniform CPA Examination before 1/1/2012.		
2. I hold an <b>active</b> certificate in the state of my principal place of business.		
3. I have completed at least one year (2000 hours) of broad based experience (within five years of certificate date) involving accounting, attest, compilation, management advisory services, financial advisory services, tax, or consulting services.		