

CHAPTER 10
PRACTICE PRIVILEGES (Effective)

Section 1. Qualification Determinations. Qualifications may be established by NASBA's National Qualification Service. NASBA's qualification determinations can be accessed at http://www.nasbatools.com/display_page?id=105. Those qualified under Section 2 or 3 below may practice in Wyoming without obtaining a Wyoming certificate or paying a fee.

Section 2. State Qualifications . Persons who hold active certificates in their principal places of business in a state that has been deemed substantially equivalent by NASBA's National Qualification Service may practice accounting as a certified public accountant in Wyoming through practice privileges when their principal place of business is not in Wyoming.

Section 3. Individual Qualifications . Persons who have passed the Uniform CPA examination prior to January 1, 2012, hold active certificates in their principal places of business and the certificates were awarded based on completing at least one year of experience within five years of the certificate date, may practice accounting as certified public accountants in Wyoming through practice privileges when their principal place of business is not in Wyoming.

Section 4. Certificates . Persons who currently hold Wyoming certificates and qualify for practice privileges may continue to maintain the certificate on active status in Wyoming in lieu of availing themselves of practice privileges.

(a) Persons who elect to avail themselves of practice privileges and allow the certificate to expire or surrender the certificate pursuant to Chapter 3, Section 8 may activate the certificate by complying with the provisions set forth in Chapter 3, Section 5(e)(ii).

(b) Persons who intend to avail themselves of practice privileges may not place the Wyoming certificate on inactive or retired status.

Section 5. Firms . Firms that are not required to register pursuant to Chapter 4 of the regulations may practice in Wyoming without a permit if the services are performed by individuals certified in Wyoming or individuals who qualify for practice privileges and the firm does not have an office located in Wyoming.

Section 6. Internet Practice . An individual or firm using practice privileges and advertising professional services via a website shall disclose the state of his principal place of business, his license or certificate number, a physical and mailing address, and a phone number where he may be contacted by the general public or regulators.

Section 7. Conditions of Practice Privileges. An individual registrant of another state exercising privileges afforded under W.S. 33-3-116 (a) (i), and the firm that employs the registrant, simultaneously consent as a condition of the grant of this privilege:

(a) to the personal and subject matter jurisdiction and disciplinary authority of the board;

- (b) to comply with the Act and any board rules;
- (c) that in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a firm; and
- (d) to the appointment of the state board which issued his license as his agent upon whom process may be served in any action or proceeding by the Wyoming board against the registrant.