



NEW HAMPSHIRE EXPERIENCE REQUIREMENTS

DISCLAIMER: You should not proceed without 150 semester hours of education from an accredited university unless you are applying to New Hampshire and have passed all 4 sections of the CPA exam before July 1, 2014 and also have 2 years of verifiable work experience before that date. If your work experience was outside the United States, you must apply to the NASBA Experience Verification Service, even if you were supervised by one of the below.

As of March 8, 2021, a U.S. SSN is required to apply for licensure to New Hampshire.

- The experience requirement shall consist of public accounting experience in providing one (1) or more kinds of services involving the use of accounting or auditing skills, or the equivalent, all of which was under the direction of a licensee in any state in practice as a CPA or as a public accountant, or in any state in employment as a staff accountant by a CPA or anyone practicing public accounting, or a combination of either of such types of experience and for the following periods of time:

- o A minimum of two (2) years' experience for an applicant with a baccalaureate degree; OR
 - o A minimum of one (1) years' experience for an applicant with a master's degree in accounting, taxation, finance, or business administration; OR
 - o A minimum of one (1) years' experience for an applicant with a baccalaureate degree with an additional thirty (30) semester hours.
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- o Experience must be earned prior to the date that the applicant applies for certification in New Hampshire.
 - o "Accounting or auditing skills" means the provision of either:
 - o One (1) or more of the following public accounting services:
 - o Assurance services;
 - o Management advisory services;
 - o Financial advisory services;
 - o Consulting services;
 - o Preparation of tax returns; or
 - o Furnishing tax advice;
 - OR
 - o One (1) or more of the following government accounting services:
 - o Auditing the tax returns or books and accounts of non-governmental entities in three (3) or more distinct lines of commercial or industrial business in accordance with generally accepted auditing standards under the direction of a licensee; or
 - o Auditing the books and accounts or activities of three (3) or more governmental agencies or distinct organizational units in accordance with generally accepted auditing standards under the direction of a licensee and reporting on their operations to a third party, to the Congress or to a state legislature; or
 - o Reviewing financial statements and supporting material covering the financial condition and operations of nongovernmental entities engaged in three (3) or more distinct lines of commercial or industrial business under the direction of a licensee to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable government regulations for the protection of investors and consumers.
 - o For full-time accounting employees, each year's experience shall consist of twelve (12) calendar months as an employee under the direction of a licensed CPA, CA, CPC or other equivalent foreign designation holder, and shall include at least 1,500 hours of service solely involving the use of accounting or auditing skills as defined above.
 - o For non-full time accounting employees, each year's experience shall consist of 2,080 hours of accounting practice under the supervision of a licensed CPA, CA, CPC or other equivalent foreign designation holder, and shall include at least 1,500 hours of service solely involving the use of accounting or auditing skills as defined above.
 - o For purposes of determining the amount of experience, the New Hampshire Board of Accountancy shall accept only accounting and auditing services rendered in the six (6) years immediately preceding the application if the applicant has a baccalaureate degree, and five (5) years immediately preceding the application if the applicant has a master's degree.