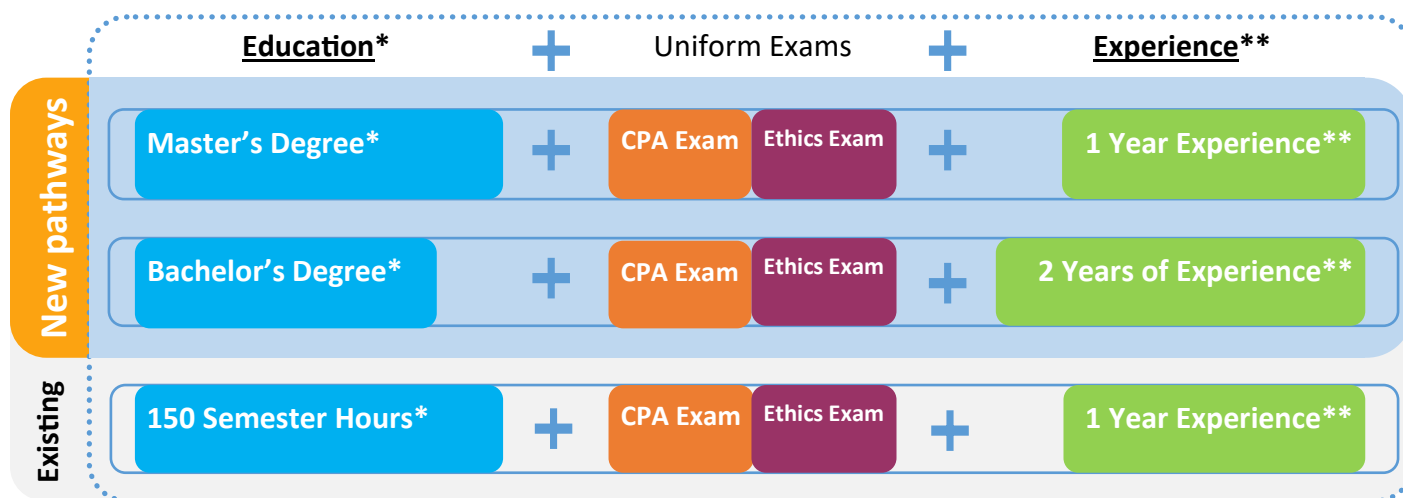


NEW PATHWAYS TO CPA LICENSURE

Recent legislation adds two new “pathways” to becoming a CPA. As of **January 1, 2026**, candidates can qualify for licensure with one of the following combinations of education plus experience.

See the full requirements at <https://boa.state.mn.us/rules.html>.



*Note: Education Requirements

Depending on your program’s accreditation and the level of your degree, you may also need to meet specific coursework requirements, such as:

- 24 semester hours in accounting (“Acct”) subjects, including a course in each:
 - ◊ Auditing or Attest ◊ Financial Acct
 - ◊ Taxation ◊ Mgmt or Cost Acct
- And 24 semester hours in business-related subjects.

See MN Statutes 326A.03, MN Rules 1105.1500 and 1105.2900

**Note: Experience Requirements

Acceptable experience includes providing any type of service or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.

Experience must be verified by a licensee with **first-hand knowledge** of the experience who either:

- (1) holds a valid CPA certificate or an unexpired Inactive certificate in Minnesota **OR**
- (2) holds an unexpired certificate, license, or registration in another state.

See MN Statutes 326A.03 and MN Rules 1105.2600

→ For information about CPA **licensure**, FAQs, or to apply, please visit boa.state.mn.us/applicants.html

→ For information about the CPA **exam**, FAQs, or to apply, please visit nasba.org/exams/cpaexam/minnesota/

Still have questions? Contact us at boa@state.mn.us or (651) 296-7938 for help finding answers.