

# American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

STATE SOCIETY  
SERVICE DEPARTMENT

THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

270 MADISON AVENUE, NEW YORK 16, N.Y.

June 20, 1951

To State Society Presidents  
Secretaries  
Executive Secretaries

Gentlemen:

The enclosed tabulation of the qualifications for membership in the various state societies was compiled from the latest editions of Constitutions and By-Laws available in the Institute files. An abstract is attached for purposes of comparison or summary reference.

With the thought that this tabulation might be particularly helpful to state societies that are considering a revision of their By-Laws, it is being sent to each state society president, secretary, and executive secretary to be on hand for immediate use.

Since it is possible that our source of information is not up-to-date, I should appreciate it if you would call to my attention any inaccuracies.

Sincerely yours,

Charles E. Noyes  
Director of Public Relations

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Enclosure

Information copies to  
AIA Committee on Coordination of Activities  
of State and National Organizations

AIA Committee on Public Relations

June 20, 1951

SUMMARY  
OF  
TABULATION OF QUALIFICATIONS FOR MEMBERSHIP  
IN  
STATE SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS

Fellow Membership

Holders of State CPA Certificate

With the exception of the following 11 states, the various state societies do not require additional qualifications for applicants who are holders of CPA certificates issued by their state boards of accountancy.

Arkansas	Applicants must maintain a residence address in Arkansas.
Connecticut	Applicants must reside in or have maintained an office and practiced in Connecticut for one year preceding.
Idaho	Applicants must reside in Idaho at the date of application.
Illinois	Applicants must reside or have an established place of business for the practice of public accountancy in Illinois, or be employed in Illinois on the staff of a CPA or firm of CPAs registered in Illinois.
Maryland	Applicants must have resided in Maryland or had an office for the practice of accountancy in Maryland for at least one year immediately prior to filing application.
Minnesota	Applicants must reside in Minnesota.
New Hampshire	Applicants must reside and be actively engaged in the profession of public accounting in New Hampshire.
Oregon	Applicants must reside in Oregon at the date of application.
Vermont	Applicants must reside or have a place of business for the practice of accounting in Vermont.
Washington	Applicants must be engaged at the time of application in the practice of public accountancy in Washington, either on their own account or as assistant to a public accountant or firm of public accountants.
Wyoming	Applicants must be in practice.

### CPAs of Other States

The following 19 states, the District of Columbia and Puerto Rico allow CPAs of other states to become Fellow Members.

Arkansas	Maryland	Rhode Island
Colorado	Minnesota	South Dakota
District of Columbia	Nebraska	Vermont
Georgia	New Jersey	Virginia
Idaho	North Carolina	Washington
Indiana	Oklahoma	West Virginia
Iowa	Oregon	Puerto Rico

### Additional Qualifications

Residence – Arkansas; Minnesota; New Jersey; North Carolina

Residence or have a place of business for the practice of accountancy – Idaho; Maryland; Oregon; Vermont; Virginia

Residence or Practice – West Virginia

In Practice – Washington

Registered – South Dakota

Citizen of State – Georgia

### Equivalent Standards

Of those states which allow CPAs of other states to become Fellow Members, the following specify that the applicant must hold a certificate issued by a state, territory or foreign state with equivalent standards of qualification: Arkansas; District of Columbia; Georgia; Indiana; Nebraska; Rhode Island; Virginia; Puerto Rico. Iowa accepts only CPAs of other states having reciprocity agreements with Iowa.

### State Societies Which Allow PAs To Become Fellow Members

Arizona and Florida – require authorization to practice by their state boards of accountancy.

Iowa – Iowa registered PAs in practice for themselves as principals.

Maine – requires three years public accounting experience and six consecutive months active practice in Maine.

Qualifications For Holding Office

With the exception of the following state societies, any Fellow Member is eligible to hold office.

In Active Practice

Alabama – officers and members of Council with the exception of Secretary-Treasurer and two members of Council.

Arizona

Arkansas

District of Columbia – during three months immediately preceding election to be eligible for the office of President, Vice-President, Secretary of Treasurer.

Kansas

Rhode Island – at the time of election.

Residency

Arkansas

Indiana

Iowa

Kansas

Nebraska

New Mexico

Associate Membership

The following 26 states provide for a class of Associate Members.

Arizona	Massachusetts	Oklahoma
Colorado	Michigan	Rhode Island – admitted
Connecticut	Minnesota	before 10/1/47
Delaware	New Hampshire	Texas
Florida	New Jersey	Vermont
Georgia	New Mexico	Virginia
Iowa	New York	Washington

Maine  
Maryland

North Carolina  
Ohio

Wisconsin – admitted before 3/8/50  
Wyoming

### Holders of State CPA Certificate

The following states include CPA certificate holders of their states in Associate Membership who do not meet the requirements for Fellow Membership.

Maryland – former active members who no longer reside in Maryland.

Minnesota – Minnesota CPAs who do not reside in Minnesota.

New Hampshire – New Hampshire CPAs residing but not actively engaged in practice in New Hampshire.

Rhode Island – Rhode Island CPAs lacking three years practice.

Washington – Washington CPAs who, at the time of application, are not engaged in the practice of public accountancy in Washington either on their own account or as assistant to a public accountant or firm of public accountants.

Wyoming – Wyoming CPAs not in practice.

### CPAs of Other States

12 state societies include CPAs of other states in their Associate Membership.

Connecticut            Applicants must reside in or have maintained an office and practiced in Connecticut for one year preceding.

Delaware

Maryland                Former active members who no longer reside in Maryland.

Massachusetts        Applicants must reside or have a place of business in Massachusetts.

Michigan                CPAs who reside in Michigan and are not in public practice at the time of election.

Minnesota             CPAs who do not reside in Minnesota.

New Jersey            CPAs who do not reside in New Jersey.

Ohio                     Applicants must reside in Ohio at the date of application.

Rhode Island         CPAs admitted before 10/1/47 who lacked three years practice.

Texas

Washington CPAs who, at the time of application, are not engaged in the practice of public accountancy in Washington either on their own account or as assistant to a public accountant or firm of public accountants.

Wyoming Non-Practicing CPAs.

Other Groups Included in Associate Membership

Public Accountants

Colorado – Colorado RAs.

Georgia – Georgia RPAs.

Iowa – Iowa RPAs not in practice for themselves as principals.

Maine – Persons lacking three years practice as public accountants.

Massachusetts – PAs in practice and in the employ of or associated with a Fellow Member.

New Jersey – Formerly accepted PAs in associate membership.

Virginia – Persons practicing on their own account for not less than one year previous to date of application, and who reside in Virginia.

Accountants Regularly Employed on the Staff of a CPA or Licensed PA

Arizona

Colorado

Florida – only so long as they remain so employed.

Georgia

Iowa – Accountants employed by Fellows of the Society; membership is retained only so long as they remain so employed.

North Carolina – Accountants employed by or associated in professional work with Fellows of the Association; membership is retained only so long as they remain so employed or associated.

Virginia – Accountants employed as principals or assistants by firms maintaining an office in Virginia, who have been so engaged for not less than one year, and who reside in Virginia.

Candidates for CPA Certificate

New Mexico – Persons who have received conditional credit as a CPA.

New York – Persons who have passed CPA examination, but who have not been registered.

Wisconsin – Admitted before 3/8/50 persons who had passed the CPA examination, but who lacked the experience requirement for certification.

Instructors in Universities, Colleges, Junior Colleges and Business Schools

(refer to tabulation for details)

Arizona

Georgia

Maine

Massachusetts

North Carolina

Virginia

Note: Florida provides in a class of Faculty and Non-Practicing Members for Faculty Members of Florida Colleges who hold CPA certificates of other states.

Persons Engaged in Accounting Activities Who Give Promise of Contributing to the Science of Accounting and Will Bring Credit to the Society

Arizona

Vermont

Chartered or Authorized Accountants of Foreign Countries

New Jersey

Rhode Island – admitted before 10/1/47.

Municipal or Federal Employees

Georgia

Maine

Non-Classifiable Groups in Associate Membership

Oklahoma – Certified Commercial Accountants and Certified Municipal Accountants.

Rhode Island – admitted before 10/1/47 members of any accounting society in good standing lacking 3 years practice.

### Privileges of Associate Members

With the exception of the following state societies, Associate Members are not entitled to vote or hold office.

Connecticut	Associates may vote, but may not hold office.
Rhode Island	Associates may vote, but may not hold office.
Virginia	Associates may vote and may hold office if two-thirds of the membership vote favorably upon the nomination.

### Non-Resident Membership

The following 7 state societies provide for a class of Non-Resident Members.

Delaware (1)

Georgia (2) – unless regular fee for Fellow Members is paid.

\*Michigan (1)

Nebraska (1)

\*Ohio (1)

\*Pennsylvania (1)

Rhode Island (1)

(1) Not entitled to vote or hold office

(2) Not entitled to vote

\*Michigan and Ohio permit Non-Resident Membership as an initial class of membership, whereas the other state societies require either Fellow or Associate Membership prior to application for Non-Resident Membership. Michigan, Ohio and Pennsylvania do not permit CPAs of other states to become Non-Resident Members.

### Honorary Membership

The following 31 states and the District of Columbia provide for a class of Honorary Members.



California	Louisiana	North Carolina
Colorado	Maine	North Dakota
Connecticut	Massachusetts	Ohio
District of Columbia	Michigan	Oklahoma
Florida	Minnesota	Pennsylvania
Georgia	Missouri	Rhode Island
Illinois	Montana	South Dakota
Indiana	Nebraska	Tennessee
Iowa	New Jersey	Texas
Kansas	New York	Virginia
Washington		
Wisconsin		

With the exception of the following state societies, Honorary Membership is purely complimentary and does not entitle the conferee to vote or hold office. Honorary Members are exempt from the payment of dues and assessments.

Maine – Restricts Honorary Membership to Members who retain all rights and privileges of regular members.

Kansas – Provides for two classes of Honorary Members i.e., members of the Society and distinguished persons in the community. Honorary Members elected from the Society retain all rights and privileges of regular members. Honorary Members elected from the community at large are not entitled to vote or hold office.

Ohio – Provides for two classes of Honorary Members i.e., former resident fellows of the Society and distinguished persons in the community. Honorary Members elected from former resident fellows of the Society retain all rights and privileges of resident fellows. Honorary Members elected from the community at large may attend any meeting and speak on any question, but shall not be entitled to vote or hold office.

#### Life Membership

The following 9 state societies provide for a class of Life Members.

California  
Connecticut  
Georgia  
Iowa  
Maryland  
Missouri  
North Carolina  
Oregon  
Rhode Island

With the exception of North Carolina which does not permit Life Members to vote or hold office, and Rhode Island which does not permit Life Members to hold office, Life Members are entitled to all privileges of Fellow Members and are exempt from the payment of dues and assessments.

QUALIFICATIONS FOR MEMBERSHIP  
IN  
STATE SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS  
(Unless otherwise indicated, a class  
enjoys all privileges of membership)

NOTE: Where the name of a particular state does not precede the words “CPA certificate”, holders of certificates issued by other states may apply for membership.

ALABAMA Members: Holders of Alabama CPA certificate. Officers and members of Council with exception of Secretary-Treasurer and two members of council must be members in practice.

ARIZONA Members: Holders of Arizona CPA certificate or certificate of authority to practice as a public accountant. A member must be in practice to hold office.  
Associate Members: Accountants regularly employed upon the staff of certified or licensed public accountants; Instructors in recognized Universities, Colleges, Junior Colleges, High Schools or Business Schools; Any person engaged in accounting activities who, in the opinion of the Executive and Membership Committee, gives promise of contributing to the science of accounting and who will bring credit to the profession; Not entitled to vote or hold office.

ARKANSAS Members: Holders of Arkansas CPA certificate maintaining a residence address in Arkansas or any person residing in Arkansas holding a CPA certificate of another State which has an equivalent standard of qualification. A member must be in active practice to hold office.

CALIFORNIA Members: Holders of California CPA certificate.  
Honorary Members: Persons who, in the opinion of the Board of Directors, are distinguished in the science of accountancy, but who are not eligible for regular membership may be elected honorary members; Not entitled to vote or hold office; Not liable for dues and assessments.

If the information pertaining to your state society is not correct, please notify  
State Society Service Dept. of the American Institute of Accountants.

CALIFORNIA  
(contd.)

Life members: Any member who shall have attained the age of 55 and shall pay the Society 10 years dues in advance, shall be relieved of further payment of dues; Any member who shall have attained the age of 60 and who shall pay the Society 5 years dues in advance, shall be relieved of further payment of dues.

Note: A member who ceases to be a member of a Chapter, shall cease to be a member of the Society.

COLORADO

Fellow Members: Holders of CPA certificate.

Associate Members: Colorado registered accountants; Members of the permanent accounting staff of a CPA or RA; Not entitled to vote or hold office.

Honorary Members: Persons who by virtue of their standing or ability in the community may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.

CONNECTICUT

Fellows: Holders of Connecticut CPA certificate who are residing in or have maintained an office and practiced in Connecticut for one year preceding.

Associates: Holders of CPA certificate who are residing in or have maintained an office and practiced in Connecticut for one year preceding; Not entitled to hold office.

Honorary Members: Any person, other than a CPA, who has rendered valuable service to the profession may be elected an honorary member; Not entitled to vote or hold office; Not liable for dues and assessments.

Life Members: Any member in good standing may be elected a life member in appreciation of faithful service to the Society; Not liable for dues and assessments.

DELAWARE

Members: Holders of Delaware CPA certificate.

Associate Members: CPAs of places other than Delaware elected by the Council of the Society by virtue of their interest in the promotion of the objects of the profession; Not entitled to vote or hold office.

Non-Resident Members: Any member of the Delaware Society residing in another State may become a Non-Resident Member upon written application approved by the Council; Not entitled to vote or hold office.

DISTRICT OF  
COLUMBIA

Fellows: Holders of CPA certificate. Only Fellows who, during the three months immediately preceding the election for membership on the Board of Governors, were actively engaged in the public practice of accountancy, are eligible for the office of President, Vice-President, Secretary or Treasurer.

Honorary Members: Holders of the CPA certificate who have attained distinction in the advancement of the accountancy profession may be elected honorary members; Not entitled to vote or hold office; Not liable for dues and assessments.

FLORIDA

Members: Holders of a Florida CPA certificate or certificate of authority to practice as a public accountant.  
Associate Members: Staff members of holders of Florida certificates as CPA or PA; Not entitled to vote or hold office.  
Faculty and Non-Practicing Members: Holders of CPA certificate and faculty member in a Florida college or university offering a degree in accounting or not engaged in public accounting practice; Not entitled to vote or hold office.  
Honorary Members: Any person who has shown an active interest in the objects of the Florida Institute may be elected an honorary member; Not entitled to vote or hold office; Not liable for dues and assessments.  
Note: The accounting firms control the associate memberships and determine the number which they wish assigned to them. When a staffman leaves the firm, the Institute is notified and a vacancy is declared.

GEORGIA

Fellows: Practicing and Non-Practicing; Holders of Georgia CPA certificate; Holders of CPA certificate issued by other states and Fellows in good standing in other states and foreign accountants' associations who are citizens of Georgia.  
Associate Members: Georgia registered PAs; Staff members of practicing Georgia CPAs or RPAs; Revenue Agents in the Federal Bureau of Internal Revenue and employees of the Georgia Department of Auditing; Members in good standing of the Georgia Association of Accounting Instructors; Not entitled to vote or hold office.  
Non-Resident Members: Fellow Members who no longer reside or practice as a CPA in Georgia; Not entitled to vote unless regular fee for Fellow Members is paid.  
Honorary Members: Any citizen of Georgia or any other State, not a CPA, who by virtue of his prominence in public life or the business world, or for some single service rendered to the world of business or accounting may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.  
Life Members: A Fellow who has reached the age of 65 and who has paid ten years' dues, is retired and in good standing, may be elected to life membership; Not liable for dues and assessments.

IDAHO

Members: Holders of Idaho CPA certificate who reside in Idaho at date of application; CPAs of other states who reside in Idaho or have a place of business for the practice of accounting within the State of Idaho at date of application.

ILLINOIS

Members: Holders of Illinois CPA certificate who, at the date of application, reside or have an established place of business for the practice of public accounting in Illinois, or are employed in Illinois on the staff of a public accountant or public accounting firm registered in Illinois.

Honorary Members: Persons who have rendered distinguished service in advancing the interests of the accountancy profession may be elected honorary members; Not entitled to vote or hold office; Not liable for dues and assessments.

INDIANA

Members: Holders of CPA certificate. A member must reside in Indiana to hold office.

Honorary Members: Honorary Memberships consistent with the By-Laws may be created by the Board; Not entitled to vote or hold office; Not liable for dues and assessments.

IOWA

Fellow Members: Holders of CPA certificate; Iowa registered PAs in practice for themselves as principals. A Fellow must be a resident of Iowa to hold office.

Associate Members: Iowa registered PAs not in practice for themselves as principals; Staff accountants regularly employed by Fellows of the Society, but only so long as they remain so employed – need not be CPAs; Not entitled to vote or hold office and not eligible for appointment to standing committees.

Honorary Members: Persons who, in the opinion of the Executive Committee of the Society, are distinguished in the science of accountancy, but who are not eligible for regular membership, may be elected honorary members; Not entitled to vote or hold office and not eligible for appointment to standing committees; Not liable for dues and assessments.

Life Members: Members of the Society who in the past have rendered services to the Society and who, because of advanced age or other circumstances beyond their control, no longer wish to continue as paying members, upon recommendation of the Executive Committee, may be elected life members without further financial obligation.

KANSAS

Members: Holders of Kansas CPA certificate. A member must be a resident of Kansas and in public practice to hold office.

Honorary Members: Persons who by their standing and celebrity in the community at large may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.

Members who, through their activities have contributed to the success and advancement of the Society and profession, and who have retired from the practice of public accounting or from other business, may be elected honorary members; Not liable for dues and assessments.

- KENTUCKY Members: Holders of Kentucky CPA certificate.
- LOUISIANA Members: Holders of Louisiana CPA certificate.  
Honorary Members: Persons who by their standing and celebrity, or who for services rendered the profession, may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.
- MAINE Active Members: Holders of Maine CPA certificate; Persons whose principal occupation for at least three years has been that of public accountant at date of application, and for at least six consecutive months prior thereto in active practice in Maine.  
Associate Members: Persons disqualified from active membership due to lack of three years practice as public accountants; Auditors in the employ of the State of Maine or U.S.; Persons regularly engaged in teaching accounting in Maine; Not entitled to vote or hold office.  
Honorary Members: Any member or former member, even though no longer in active practice of the profession, who, through his activity has contributed to the success and advancement of the Society or profession, may be elected an honorary member; Not liable for dues and assessments.
- MARYLAND Active Members: Holders of CPA certificate who have resided or have had an office for the practice of accountancy in Maryland for at least one year immediately prior to filing application.  
Associate Members: Former active members who have ceased to be residents of Maryland; Not entitled to vote or hold office.  
Life Members: Any member in good standing may be elected a life member in appreciation of long and faithful service to the Association; Not liable for dues and assessments.
- MASSACHUSETTS Fellow Members: Holders of Massachusetts CPA certificate.  
Associate Members: Practicing PAs in the employ of, or associated in professional work with, a fellow member; CPAs of another state, resident in or having a place of business in Massachusetts; Persons regularly engaged in the teaching profession in Schools of Business Administration and/or Schools of Accountancy; Not entitled to vote or hold office.  
Honorary Members: Any person recommended in writing by the Executive Committee may be elected an honorary member; Not entitled to vote or hold office; Not liable for dues and assessments.

MICHIGAN

Active Members: Holders of Michigan CPA certificate.

Non-Resident Members: Holders of Michigan CPA certificate who do not reside in Michigan; Not entitled to vote or hold office.

Associate Members: Holders of CPA certificate residing in Michigan who are not in public practice at time of election; Not entitled to vote or hold office.

Honorary Members: Persons who by their active interest in the promotion of the objects of the profession may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.

MINNESOTA

Members: Holders of CPA certificate who reside in Minnesota.

Associate Members: CPAs whose qualifications do not conform to those for members; Not entitled to vote or hold office.

Honorary Members: Persons who by their standing in the field of accountancy may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.

MISSISSIPPI

Members: Holders of Mississippi CPA certificate.

MISSOURI

Members: Holders of Missouri CPA certificate.

Honorary Members: Persons who by their standing and celebrity in the community at large may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.

Life Members: Any person who has been a member in good standing for a period of twenty years and has retired from active practice may be elected a life member; Not liable for dues and assessments.

MONTANA

Active Members: Holders of Montana CPA certificate.

Honorary Members: Persons who by their standing in the community at large may be considered as entitled to receive such honor, except that members of the Society shall not be eligible; Not entitled to vote or hold office; Not liable for dues and assessments.

Note: Not more than one Honorary Member may be elected annually, except by the unanimous vote of all members present or a three-fourths affirmative vote of all members of the Society.



- NEBRASKA      Active Members: Holders of CPA certificate. A member must be a resident of Nebraska to hold office.  
Non-Resident Members: Active members residing in another state; Not entitled to vote or hold office.  
Honorary Members: Persons who have shown an active interest in the promotion of the objects of the profession may be elected honorary members; Not entitled to vote or hold office; Not liable for dues and assessments.
- NEVADA      Fellow Members: Holders of Nevada CPA certificate.
- NEW HAMPSHIRE      Active Members: Holders of New Hampshire CPA certificate, residing and actively engaged in the profession of public accounting in New Hampshire.  
Associate Members: Holders of New Hampshire CPA certificate, residing but not actively engaged in the practice of public accounting in New Hampshire; Not entitled to vote or hold office.
- NEW JERSEY      Fellow Members: Holders of New Jersey CPA certificate; Holders of CPA certificate who reside in New Jersey.  
Associate Members: Holders of CPA certificate who do not reside in New Jersey; Chartered or authorized accountants of other countries; Not entitled to vote or hold office.  
Honorary Members: Any person who by his standing and achievement may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.
- NEW MEXICO      Members: Holders of New Mexico CPA certificate. A member must be a resident of New Mexico to hold office.  
Associate Members: Persons who have received conditional credit as a CPA by the New Mexico State Board of Public Accountancy, but who have not received a CPA certificate; Not entitled to vote or hold office.
- NEW YORK      Members: Holders of New York CPA certificate.  
Associate Members: Persons who have passed the New York CPA examination, but who have not been registered as a CPA; Not entitled to vote or hold office.  
Honorary Members: Persons who have attained distinction in advancing the interests of the accountancy profession may be elected honorary members; Not entitled to vote or hold office; Not liable for dues and assessments.  
Life Members: Admitted before 1/1/29; Not liable for dues and assessments.

NORTH  
CAROLINA

Fellow Members: Holders of North Carolina CPA certificate; Holders of CPA certificate who are legal residents of North Carolina.

Associate Members: Persons employed by or associated in professional work with fellow members, but only so long as they remain so employed or associated; Persons who hold a Bachelor's degree and are employed as instructor or professor of accounting in any accredited school or college in North Carolina; Not entitled to vote or hold office.

Honorary Members: Persons recommended by the Board of Directors as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.

Life Members: Life membership may be conferred upon recommendation by the Board of Directors; Not entitled to vote or hold office; Not liable for dues and assessments.

NORTH DAKOTA

Members: Holders of North Dakota CPA certificate.

Honorary Members: Honorary membership may be granted teachers of accounting in institutions of higher learning and non-certified staff members of practicing CPAs; Not entitled to vote or hold office; Not liable for dues and assessments.

OHIO

Fellow Members – Resident: Holders of Ohio CPA certificate.

Fellow Members – Non-Resident: Holders of Ohio CPA certificate residing in another state; Not entitled to vote or hold office.

Associate Members: Holders of CPA certificate who reside in Ohio at date of application; Not entitled to vote or hold office.

Honorary Members: Any person, who by his standing in the community at large, may be considered as entitled to receive such honor; Honorary members who have heretofore been resident fellows of the society shall be entitled to all rights and privileges of resident fellows; All other honorary members may attend any meeting and speak on any question, but shall not be entitled to vote or hold office; Not liable for dues and assessments.

OKLAHOMA

Fellow Members: Holders of CPA certificate.

Associate Members: Holders of a valid certificate as Certified Commercial Accountant or Certified Municipal Accountant granted under the laws of the State of Oklahoma; Not entitled to vote or hold office.

Honorary Members: Any person or persons who by their standing in the field of accountancy may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.

- OREGON                   Members: Holders of CPA certificate who reside in Oregon at date of application or have a place of business for the practice of accountancy within the State of Oregon.  
Life Members: Any person who shall have been a member of the Society for a period of 25 years shall become a life member in recognition of his long service in the profession and his support of the activities of the society; The Board of Directors shall have the right to nominate for election as life member any member who has ceased to be engaged in active practice or in his vocation because of health or age, and who has rendered valuable service to the profession through his support of the activities of the society; Not liable for dues and assessments.
- PENNSYLVANIA       Active Members: Holders of Pennsylvania CPA certificate.  
Non-Resident Members: Active members residing in another state; Not entitled to vote or hold office.  
Honorary Members: Persons who have shown an active interest in the promotion of the objects of the profession may be elected honorary members; Not entitled to vote or hold office; Not liable for dues and assessments.
- RHODE ISLAND       Fellow Members: Holders of CPA certificate or certificate as chartered or authorized accountant. A fellow must be practicing at time of election to be eligible for office.  
Associate Members: Admitted before 10/1/47. Holders of CPA certificate and holders of highest grade certificate issued by and under the authority of the proper board or body of any foreign government with equivalent qualifications in good standing who had not been engaged for three years in practice as a public accountant; Associate members of the AIA or a member of any class of any other reputable accounting society in good standing who had not been engaged for three years in practice as a public accountant; Not entitled to hold office.  
Non-Resident Members: Members who move from and discontinue practice in Rhode Island; Not entitled to vote or hold office.  
Honorary Members: Any person who by his standing and achievement is considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.  
Life Members: Any member of the society in good standing who has been such for at least 15 years and who, in the judgment of the Board of Directors, shall have ceased to be in active practice or employment because of health or age, may be elected a life member; Not liable for dues and assessments; Not entitled to hold office.
- SOUTH CAROLINA       Members: Holders of South Carolina CPA certificate.

- SOUTH DAKOTA** Members: Holders of South Dakota CPA certificate; Holders of CPA certificate registered by the South Dakota State Board of Accountancy.  
Honorary Members: Honorary Membership consistent with the By-Laws may be created by the membership; Not entitled to vote or hold office; Not liable for dues and assessments.
- TENNESSEE** Fellow Members: Holders of Tennessee CPA certificate.  
Honorary Members: Any person who has shown an active interest in the promotion of the objects of the profession may be elected an honorary member; Not entitled to vote or hold office; Not liable for dues and assessments.
- TEXAS** Fellow Members: Holders of Texas CPA certificate.  
Associate Members: Holders of CPA certificate; Not entitled to vote or hold office.  
Honorary Members: CPAs performing outstanding service to the Society may be elected honorary members; Not entitled to vote or hold office; Not liable for dues and assessments.
- UTAH** Members: Holders of Utah CPA certificate.
- VERMONT** Active Members: Holders of CPA certificate who reside or have a place of business for the practice of accounting in Vermont.  
Associate Members: Persons who have an active interest in the promotion of the objects of the accounting profession and who are not eligible as active members; Not entitled to vote or hold office.
- VIRGINIA** Fellow Members: Holders of Virginia CPA certificate; Holders of CPA certificate who reside in or maintain an office in Virginia at the time of application.  
Associate Members: Persons engaged in the practice of public accountancy on their own account or are employed as principals or assistants of reputable accounting firms maintaining an office in Virginia, who have been so engaged or employed for not less than one year previous to the time of application, and who reside in Virginia; Instructors of accountancy in Virginia schools of collegiate standing; Not entitled to hold office, unless in the judgment of two-thirds of the members present and voting, the interests of the society will be better served by securing the services as Secretary and Treasurer of a person or persons who are not fellow members; Not more than two associate members may be elected to a governing body consisting of seven Directors.

- VIRGINIA (contd.) Honorary Members: Any person or persons who by their standing and celebrity in the community at large may be considered as entitled to receive such honor; Not entitled to vote or hold office; Not liable for dues and assessments.
- WASHINGTON Active Members: Holders of CPA certificate who, at the time of application, are engaged in the practice of public accountancy in Washington, either on their own account or as assistant to a public accountant or firm of public accountants.  
Associate Members: Holders of CPA certificate who, at the time of application, are not engaged in the practice of public accountancy; Not entitled to vote or hold office.  
Honorary Members: A CPA distinguished as a professional accountant, or who has rendered valuable service to the society, or who for any reason is deemed worthy of honorary membership, may be elected an honorary member; Not entitled to vote or hold office; Not liable for dues and assessments.
- WEST VIRGINIA Members: Holders of West Virginia CPA certificate; Holders of CPA certificate who reside in or are engaged in the practice of accountancy in West Virginia.
- WISCONSIN Fellow Members: Holders of Wisconsin CPA certificate.  
Associate Members: Admitted before 3/8/50; Persons formerly accepted who had passed the CPA examination, but who had not received a CPA certificate due to lack of experience requirement; Not entitled to vote or hold office.  
Honorary Members: Any citizen of the U.S. who is interested in the furtherance of the study of commerce, finance and accounts may be elected an honorary member; Not entitled to vote or hold office; Not liable for dues and assessments.
- WYOMING Fellow Members: Holders of Wyoming CPA certificate in practice.  
Associate Members: Holders of CPA certificate who are not engaged in the practice of public accountancy.
- HAWAII Members: Holders of Hawaii CPA certificate in good standing.
- PUERTO RICO Members: Holders of CPA certificate by examination; Holders of CPA certificate by waiver and a Bachelor's degree granted by the University of Puerto Rico, or by a university recognized by the latter, with a minimum of 32 credits in accounting.