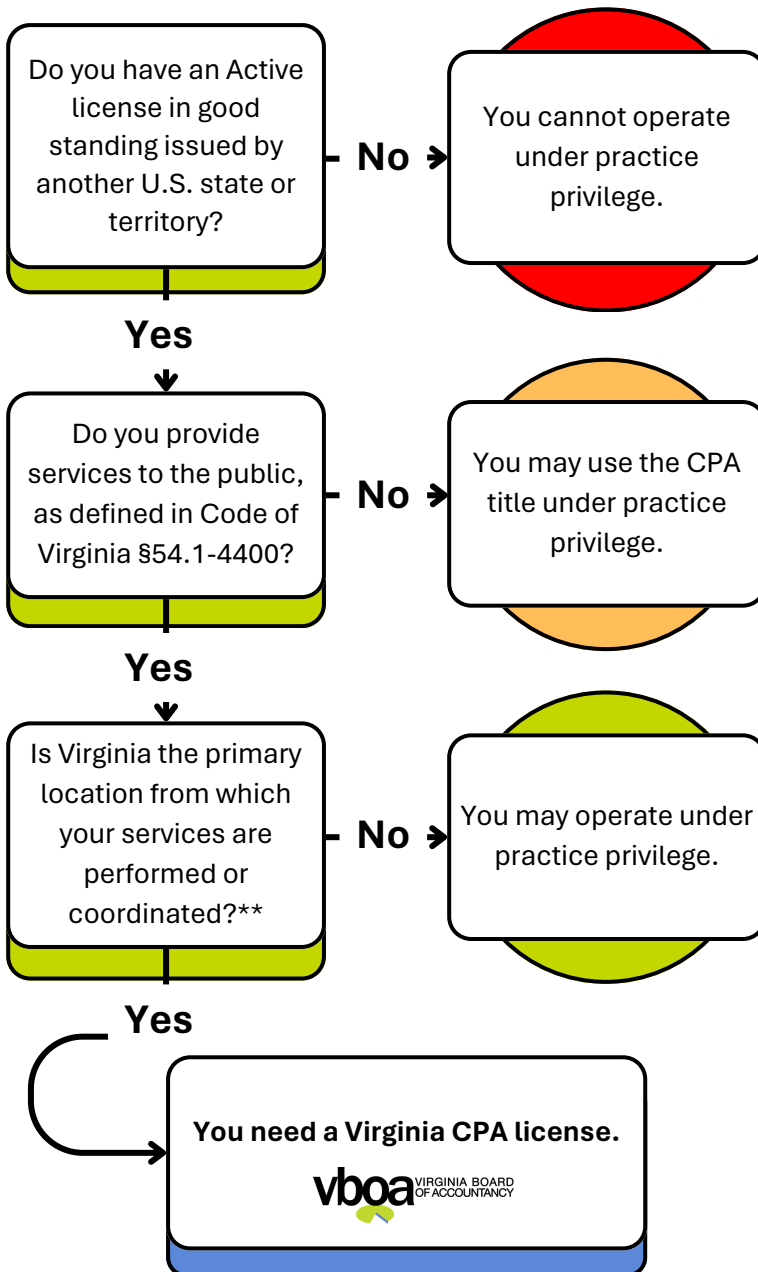


Do I need a CPA license in Virginia?

Do you need an individual Virginia CPA license or can you operate under **practice privilege**, per [§ 54.1-4411](#)? This tool is meant to be used as general guidance only. If you are unsure please contact the board with details about your specific situation.



EXAMPLES

- **You are permanently assigned to a firm in Northern Virginia, although you reside in the District of Columbia:** You need a Virginia CPA license.
- **You are a contract employee or self-employed and you reside and operate out of your home or office in Virginia:** You need a Virginia CPA license.
- **You are a contract employee or self-employed and you reside and operate out of your home or office in a state other than Virginia:** You may operate under practice privilege in Virginia.
- **You live in Virginia but you permanently report to an office in North Carolina:** You may operate under practice privilege in Virginia.

*This guidance serves as an illustration and is not all-inclusive. The determination shall be reasonable, considering the facts and circumstances that are not temporary. The VBOA reserves the right to determine license requirements and practice privileges for an individual licensee.

**Regardless of where you physically reside, you need a Virginia license if you (1) provide services primarily in Virginia, or (2) permanently report to an office in Virginia from which your work is performed or coordinated.