

Connecticut is currently a two-tier state. Connecticut issues Certificated Public Accountancy Certificates and Certified Public Accountancy Licenses.

A **Connecticut C.P.A. Certificate** does not license the certificate holder to practice certified public accountancy. The certificate holder is entitled to use the title Certified Public Accountant or the acronym C.P.A. under limited circumstance; such as, a professional designation on business cards, letterhead, and checks.

A **Connecticut C.P.A. License** holder is licensed to practice public accountancy. A license holder may hold themselves out as a C.P.A. and engage in the practice of public accountancy, as long as the license remains in good standing with the Connecticut Board of Accountancy as prescribed by the Board's regulations and statutes. The practice of public accountancy is defined as performing for the public or offering to perform for the public for a fee by a person or firm holding themselves out to the public as a licensee one or more kinds of services involving the use of accounting or auditing skills (§20-279 b (7)).

The Connecticut Board of Accountancy welcomes any phone calls or concerns regarding this and any other matter regarding the practice of public accountancy in the state of Connecticut.