

**Commissions and Contingent Fees**

AICPA State Regulation and Legislation

*Commissions & contingent fees are prohibited if the CPA is engaged in an audit or compilation and/or examination of financial information such as preparing an original or amended tax return or claim for a tax refund. If any of these services are not being performed, a commission & contingent fee is permitted unless noted in this chart so long as it is disclosed to the client.*

*Referral fees in the states that allow commissions & contingent fees require disclosure of the acceptance and/or the payment of the referral fee to the client, unless otherwise noted as being prohibited in this chart.*

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| **Jurisdiction** | **Commissions/Contingent Fees** |
| Alabama | Allowed |
| Alaska | Allowed |
| Arizona | Allowed |
| Arkansas | Allowed |
| California | Acceptance of a commission or contingent fee is allowed, but payment of a commission is prohibited. Acceptance of a referral fee is also prohibited. |
| Colorado | Allowed |
| Commonwealth of Northern Mariana Islands | Allowed |
| Connecticut | Allowed |
| Delaware | Allowed |
| District of Columbia | Allowed |
| Florida | Allowed |
| Georgia | Allowed |
| Guam | Allowed |
| Hawaii | Prohibited (via regulation) |
| Idaho | Allowed |
| Illinois | Allowed |
| Indiana | Allowed |
| Iowa | Allowed |
| Kansas | Allowed |
| Kentucky | Allowed |
| Louisiana | Allowed |
| Maine | Allowed |
| Maryland | Allowed |
| Massachusetts | Allowed |
| Michigan | Allowed |
| Minnesota | Allowed |
| Mississippi | Allowed (Contingent fees prohibited) |
| Missouri | Allowed |
| Montana | Allowed |
| Nebraska | Allowed |
| Nevada | Allowed |
| New Hampshire | Allowed |
| New Jersey | Allowed |
| New Mexico | Allowed |
| New York | Allowed |
| North Carolina | Allowed |
| North Dakota | Allowed |
| Ohio | Allowed |
| Oklahoma | Allowed |
| Oregon | Allowed |
| Pennsylvania | Allowed |
| Puerto Rico | Prohibited |
| Rhode Island | Allowed |
| South Carolina | Allowed |
| South Dakota | Allowed |
| Tennessee | Allowed |
| Texas | Allowed |
| Utah | Allowed |
| Vermont | Allowed |
| Virginia | Allowed |
| Virgin Islands | Prohibited |
| Washington | Allowed |
| West Virginia | Allowed |
| Wisconsin | Allowed |
| Wyoming | Allowed |
| **Uniform Accountancy Act** | **Allowed under Section 14 (n-o)** |

*A provision permitting the acceptance of commissions and contingent fees, is included in the Uniform Accountancy Act as Sections 14 (n-o). The language is taken from the AICPA’s Code of Professional Conduct.*

**Notice to Readers**

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