

December 4, 2025

The Honorable Linda McMahon  
Secretary  
U.S. Department of Education  
400 Maryland Avenue SW  
Washington, DC 20202

Subject: Inclusion of CPA Licensure Programs in the Definition of “Professional Degree”

Dear Secretary McMahon:

On behalf of the American Institute of CPAs (AICPA) and state CPA societies nationwide, we strongly urge the Department of Education to include accounting programs leading to CPA licensure within its definition of a “professional degree” for purposes of graduate student loan eligibility under the new lending limits established by the One Big Beautiful Bill Act.

Accounting is a state-level licensed profession that serves the public interest by ensuring financial integrity, transparency, and compliance — functions essential to the stability of our economy. State CPA societies and the AICPA advocate for the profession, provide education and resources, and promote high ethical and competency standards.

The Department’s definition of a professional degree, “a degree that signifies both completion of the academic requirements for beginning practice in a given profession and a level of professional skill beyond that normally required for a bachelor’s degree,” aligns squarely with CPA licensure requirements.

CPA candidates who have completed the following are eligible for licensure in all 55 United States licensing jurisdictions:

- Meet one of multiple pathways including attaining post-secondary education hours that exceed the standard bachelor’s degree requirement;
- Specialized professional experience in accounting, auditing, taxation, and ethics; and
- Successful passage of the Uniform CPA Examination, followed by state licensure.

These requirements are not merely academic; they represent the needed experience and skills for entry into a regulated profession that is critical to protecting investors, businesses, and the public. Like law and medicine, accounting is a licensed profession governed by state boards, and practitioners bear significant fiduciary and ethical responsibilities.

Excluding CPA-track programs from the definition of a professional degree would create unintended consequences:

- **Workforce impact:** The accounting profession faces a growing talent shortage, with demand for CPAs in public accounting, corporate finance, and government roles outpacing supply.
- **Cost of compliance:** Meeting the post-secondary education requirement option often necessitates graduate-level coursework, increasing educational costs beyond those of a standard bachelor’s degree.



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- Public interest: CPAs serve as guardians of financial transparency and compliance. Limiting access to affordable financing for CPA candidates risks weakening this essential pipeline.

We share your concerns about the increasing costs of education. However, we respectfully request that the Department recognize programs leading to CPA licensure as professional degree programs. Doing so will ensure equitable treatment of a profession that is foundational to the nation's economic health and regulatory compliance.

Thank you for your consideration of this important matter.

Sincerely,

American Institute of Certified Public Accountants

Alabama Society of CPAs

Alaska Society of CPAs

Arizona Society of CPAs

Arkansas Society of CPAs

California Society of CPAs

Colorado Society of CPAs

Connecticut Society of CPAs

Delaware Society of CPAs

Greater Washington Society of CPAs

Florida Institute of CPAs

Georgia Society of CPAs

Guam Society of CPAs

Hawaii Society of CPAs

Idaho Society of CPAs

Illinois CPA Society

Indiana CPA Society

Iowa Society of CPAs

Kansas Society of CPAs

Kentucky Society of CPAs

Society of Louisiana CPAs

Maine Society of CPAs

Maryland Association of CPAs

Massachusetts Society of CPAs

Michigan Association of CPAs

Minnesota Society of CPAs

Mississippi Society of CPAs

Missouri Society of CPAs

Montana Society of CPAs

Nebraska Society of CPAs

Nevada Society of CPAs

New Hampshire Society of CPAs

New Jersey Society of CPAs

New Mexico Society of CPAs

New York State Society of CPAs



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North Carolina Association of CPAs  
North Dakota CPA Society  
Ohio Society of CPAs  
Oklahoma Society of CPAs  
Oregon Society of CPAs  
Pennsylvania Institute of CPAs  
Puerto Rico Society of CPAs  
Rhode Island Society of CPAs  
South Carolina Association of CPAs  
South Dakota CPA Society  
Tennessee Society of CPAs  
Texas Society of CPAs  
Utah Association of CPAs  
Vermont Society of CPAs  
Virgin Islands Society of CPAs  
Virginia Society of CPAs  
Washington Society of CPAs  
West Virginia Society of CPAs  
Wisconsin Institute of CPAs  
Wyoming Society of CPAs

Cc: House Committee on Education and the Workforce; Senate Committee on Health,  
Education, Labor and Pensions; and Congressional Caucus on CPAs and Accountants