

**APPENDIX A
STATE STATUTES OF LIMITATION**

State	Statute of Limitation for Action Against Accountants	Citation	Does the state follow the discovery rule?
Alabama	2 years	Ala. Code § 6-2-38	No. Accrual upon time when claim can first be maintained, unless fraud, then accrual at time of discovery.
Alaska	2 years	Alaska Stat. § 09.10.070	Yes
Arizona	2 years	Ariz. Rev. Stat. Ann. § 12-542	Yes
Arkansas	3 years	Ark. Code Ann. § 16-56-105	No. Occurrence rule; accrual upon time when injury occurred.
California	2 years	Cal. Civ. Proc. Code §§ 338(d), 339, subd. 1; <i>Ventura County Nat'l Bank v. Macker</i> , 57 Cal. Rptr. 2d 418 (Ct. App. 1996).	Yes
Colorado	2 years	Colo. Rev. Stat. § 13-80-102	Yes
Connecticut	3 years	Conn. Gen. Stat. § 52-577	Yes
Delaware	3 years	Del. Code Ann. tit. 10, § 8106	Yes
District of Columbia	3 years	D.C. Code Ann. § 12-301	Yes
Florida	2 years	Fla. Stat. Ann. § 95.11	Yes
Georgia	4 years	Ga. Code Ann. § 9-3-31	No. Accrual upon time when claim can first be maintained, unless fraud, then accrual at time of discovery.
Hawaii	6 years	Haw. Rev. Stat. § 657-1	Yes
Idaho	2 years	Idaho Code § 5-219	No. Accrual upon time of objective ascertainable damage.
Illinois ¹	2 years	Ill. Ann. Stat. ch. 735, § 5/13-214.2	Yes
Indiana	1 year for negligence and breach of contract	Ind. Code § 25-2.1-1-2 (fraud and fiduciary duty excluded)	No. Occurrence rule; accrual upon time when injury occurred.
Iowa	2 years	Iowa Code Ann. § 614.1	Yes
Kansas	2 years	Kan. Stat. Ann. § 60-513	Yes
Kentucky	5 years	Ky. Rev. Stat. Ann. § 413.120	No
Louisiana ¹	1 year	La. Rev. Stat. Ann. § 5604	Yes

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Maine	6 years	Me. Rev. Stat. Ann. tit. 14, § 752	Yes
Maryland	3 years	Md. Cts. & Jud. Proc. Code Ann. § 5-101	Yes
Massachusetts ¹	3 years	Mass. Ann. Laws ch. 260, § 4	Yes
Michigan	2 years	Mich. Stat. Ann. § 27A.5805A(4); <i>Local 1064 v. Ernst & Young</i> , 449 Mich.322,535 N.W.2d 187 (1995).	<i>Compare Enzymes of America, Inc. v. Deloitte, Haskins & Sells</i> , 523 N.W.2d 810 (Mich. Ct. App. 1994) with <i>Local 1064 v. Ernst & Young</i> , 516 N.W.2d 492 (Mich. Ct. App. 1994).
Minnesota	6 years	Minn. Stat. Ann. § 541.05	No
Mississippi	6 years	Miss. Code Ann. § 15-1-49	No. Occurrence rule; accrual upon time when injury occurred.
Missouri	5 years	Mo. Ann. Stat. § 516.120	Yes, in professional liability cases.
Montana	3 years	Mont. Code Ann. § 27-2-204	Yes
Nebraska	2 years	Neb. Rev. Stat. § 25-208	Yes
Nevada ¹	4 years	Nev. Rev. Stat. Ann. § 11.207	Yes
New Hampshire	3 years	N.H. Rev. Stat. Ann. § 508:4	Yes
New Jersey	6 years	N.J. Stat. Ann. § 2A: 14-1	Yes
New Mexico	3 years	N.M. Stat. Ann. § 37-1-8	Yes
New York	3 years; 6 years if cause of action is based on breach of contract	N.Y. Civ. Prac. L. & R. § 214	No
North Carolina	3 years	N.C. Gen. Stat. § 1-15	Yes
North Dakota	2 years discovery; 6 yrs. from occurrence	N.D. Cent. Code § 43-02.2-18	Not for 6 yr. limit
Ohio	4 years	Ohio Rev. Code. Ann. § 2305.09(D)	No
Oklahoma	2 years	Okla. Stat. Ann. tit. 12, § 95	Yes
Oregon	2 years	Or. Rev. Stat. § 12.110	Yes
Pennsylvania	2 years	42 Pa. Cons. Stat. Ann. § 5524	Yes; <i>Meyers v. Sudfeld</i> (E.D. Pa 2006)
Rhode Island ¹	3 years	R.I. Gen. Laws § 9-1-14.1	Yes

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South Carolina	3 years	S.C. Code Ann. § 15-3-530	Yes
South Dakota ¹	3 years (general) 4 years (IRS/state tax audit ²)	SD Codified Laws § 15-2-14.4	No. Occurrence rule; accrual upon time when injury occurred.
Tennessee ¹	1 year	Tenn. Code Ann. § 28-3-104	Yes
Texas	2 years for accounting negligence and malpractice	Tex. Civ. Prac. & Rem. Code Ann. § 16.003. In <i>Bankruptcy Estate of Rochester v Campbell</i> , 910 S.W.2d 647 (Tex. App.-Austin 1995), the court adopted the "legal injury rule," which provides that a party has been damaged when a concrete and specific risk to an economic interest has been discovered. In this case, it was held that the taxpayer's receipt of a formal deficiency notice from the IRS triggered the running of the statute of limitations in a tax underpayment malpractice case.	Possibly
Utah	4 years	Utah Code Ann. § 78-12-25	Yes
Vermont	6 years	Vt. Stat. Ann. tit. 12, § 511	Yes for malpractice. No for contract claims; accrues when breach occurs.
Virginia	2 years	Va. Code Ann. § 8.01-243	Yes
Washington	2 years	Wash. Rev. Code Ann. § 4.16.130	No. Occurrence rule; accrual upon time when injury occurred.
West Virginia	2 years	W. Va. Code § 55-2-12	Yes
Wisconsin	6 years	Wis. Stat. Ann. § 893.52	Yes
Wyoming	4 years	Wyo. Stat. § 1-3-105	Yes

¹State with specific accountant liability statutes.

NOTE: The author assumes no liability for inaccuracies in the foregoing and does not intend that anyone will rely upon it. Instead, each practitioner is advised to thoroughly research the statute of limitations applicable to each claim.