

*** DRAFT - NOT YET FILED ***

TO BE RESCINDED

4701-3-06

Conditional application for the CPA examination.

- (A) A candidate may apply to take the CPA examination up to ninety days preceding the date on which the candidate will complete the educational requirements defined in rule 4701-3-09 of the Administrative Code under the following conditions:
- (1) The candidate submits to the board's administrative agent a letter from the appropriate educational institution with the examination application. The letter must state that the candidate will meet all educational requirements defined in rule 4701-3-09 of the Administrative Code and specify the likely completion date of the requirements.
 - (2) The candidate may sit for the CPA examination only after the educational requirements defined in rule 4701-3-09 of the Administrative Code are completed. The notice to schedule will be dated on the first day of the examination window following the date the candidate completes the educational requirements, unless the candidate makes prior written arrangements for an earlier date.
- (B) A candidate who sits for the CPA examination under the conditions described in paragraph (A) of this rule must submit to the board's administrative agent all final official transcripts and applicable supporting documentation no later than four months following the window in which the candidate completes the educational requirements.
- (C) The board may cancel any examination scores received by a candidate who fails to meet the requirements in paragraph (B) of this rule.

Effective:

R.C. 119.032 review dates:

Certification

Date

Promulgated Under:	119.03
Statutory Authority:	4701.03
Rule Amplifies:	4701.03
Prior Effective Dates:	8/25/05, 9/14, 07, 5/1/09, 4/28/11