

4701-3-06

Conditional application to sit 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 with the CPA examination application to the board's authorized agent, a transcript from the appropriate educational institution(s) showing completed educational requirements to date.
- (2) The candidate submits with the CPA examination application to the board's authorized agent a letter from the appropriate educational institution(s) indicating anticipated completion of educational requirements in the next ninety days. The letter must state that the candidate will meet specific educational requirements defined in rule 4701-3-09 of the Administrative Code and specify the expected completion date of the educational requirements.
- (3) The candidate includes the CPA examination section(s) and the ~~window~~requested period the section(s) will be taken with the submission of the educational requirements under paragraphs (A)(1) and (A)(2) of this rule.
- (4) The board and the board's authorized agent agree the provisions of paragraphs (A)(1), (A)(2), and (A)(3) of this rule have been satisfied.

~~(B) A candidate who takes the CPA examination under the conditions described in paragraph (A) of this rule will not receive scores from any completed CPA examination section until all educational requirements defined in Chapter 4701-3 of the Administrative Code are met.~~

~~(C)~~(B) A candidate who takes the CPA examination under the conditions described in paragraph (A) of this rule must submit to the board's authorized agent all final transcripts and applicable supporting documentation no later than one hundred twenty days following the window in which the candidate completes the educational requirements.

(C) A candidate who takes the CPA examination with fewer than 150 college semester credits will be subject to two years of accounting experience as defined in section 4701.06 of the Revised Code.

(D) The board may cancel the CPA examination scores of a candidate who fails to meet the requirements in paragraph ~~(C)~~(B) of this rule.