

4701-5-09

Transfer of CPA examination credit from other states.

- (A) The board may accept credit on the ~~uniform-certified-public-accountant~~ CPA examination that a candidate of another state desires to transfer to Ohio.
- (B) The following will be considered in accepting transfer credit:
- (1) Whether the candidate meets the legal requirements in Ohio ~~for admission to the~~ take the CPA examination, or met those requirements at the time the candidate first ~~sat for~~ took the CPA examination in the other state.
 - (2) Whether conditional credit is still valid in the ~~former~~other state.
- (C) The board will not extend conditional credit past the term set by the ~~former~~other state or by Ohio, whichever is less.