

4701-7-07

**International reciprocity.**

- (A) The board may determine that the holder of an accounting credential issued outside the United States meets the CPA certification requirements if:
- (1) A private or governmental body recognized by the board issued the accounting credential, and the holder of the credential met the issuing body's education requirement and passed the issuing body's examination used to qualify its own domestic candidates.
  - (2) The accounting credential holder's education and the issuing body's examination are comparable to the Ohio education and examination requirements for the CPA certificate.
  - (3) The accounting credential is valid and in good standing at the time the holder applies for the CPA certificate.
- (B) An applicant for renewal of a CPA certificate originally issued in reliance on an accounting credential issued outside the United States shall present appropriate documentation from the credential issuing body that the applicant's credential has not been suspended or revoked as a result of disciplinary proceedings conducted by the issuing body.