



Ohio Administrative Code

Rule 4701-5-09 Transfer of CPA examination credit from other states.

Effective: September 7, 2019

(A) The board may accept credit on the 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 to take the CPA examination, or met those requirements at the time the candidate first took the CPA examination in the other state.

(2) Whether conditional credit is still valid in the other state.

(C) The board will not extend conditional credit past the term set by the other state or by Ohio, whichever is less.
