

Proposed Rule
LSA Document #10-258

DIGEST

Amends [872 IAC 1-1-9.5](#) to establish when a candidate may make application to sit for the CPA examination with conditions as set forth in accordance with [IC 25-2.1-3-2](#). Effective 30 days after filing with the Publisher.

[IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses](#)

[872 IAC 1-1-9.5](#)

SECTION 1. [872 IAC 1-1-9.5](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-9.5](#) Education required for admission to CPA examination

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1](#)

Sec. 9.5. ~~Notwithstanding sections 2 and 6 of this rule and any other provisions of this title that may be to the contrary,~~ (a) Candidates may not take the certified public accountant examination prior to meeting the education requirements **found in sections 6.1 through 6.6 of this rule.**

(b) Except as allowed by subsection (c), a candidate may not apply to take the CPA examination until the candidate has completed all the education requirements found in sections 6.1 through 6.6 of this rule.

(c) Notwithstanding subsection (b), a candidate may apply to take the CPA examination up to sixty (60) days prior to the candidate's completion of the education requirements found in sections 6.1 through 6.6 of this rule, after the board, or the board's designee, receives a certificate of enrollment from the educational institution or institutions where the candidate is completing the candidate's education. The certificate of enrollment must:

- (1) identify the courses in which the candidate is currently enrolled;
- (2) if applicable, state that with completion of the courses identified in subdivision (1), the candidate is anticipated to receive a baccalaureate or higher degree; and
- (3) have the seal of the institution or a notary seal placed on it.

(d) A candidate may be admitted to the CPA examination based on the education requirements anticipated to be completed by the certificate of enrollment. However, a candidate may only sit for the CPA examination after all educational requirements found in sections 6.1 through 6.6 of this rule are completed. The candidate is responsible for compliance with subsection (e) and is subject to action under subsection (f).

(e) Not later than sixty (60) days immediately following the end of the window (as described in section 14 of this rule) in which the candidate sits for the examination, a candidate, who applied to sit for the CPA examination under the provisions of subsection (c), shall cause to be submitted to the board, or the board's designee, all final official transcripts and applicable supporting documentation indicating that the candidate has met all the education requirements found in sections 6.1 through 6.6 of this rule.

(f) The board may cancel any examination scores received by a candidate who fails to meet the requirements in subsection (e). If an examination score is canceled, the candidate is not entitled to any credit for any section of the examination passed.

(Indiana Board of Accountancy; [872 IAC 1-1-9.5](#); filed Feb 24, 1997, 4:00 p.m.: 20 IR 1736; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2735; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#))

Posted: 12/15/2010 by Legislative Services Agency
An [html](#) version of this document.