



Ohio Administrative Code

Rule 4701-3-05 Evaluation of foreign credentials.

Effective: September 6, 2024

(A) A candidate from a foreign country may take the "International Qualification Examination," administered by the "National Association of State Boards of Accountancy," in lieu of the CPA examination if the candidate has a foreign credential that has been approved by the board.

(B) All other candidates who complete their education outside the United States, and who do not comply with the provisions of paragraph (A) of this rule, must submit their official school records to a foreign credential evaluation service approved by the board. If the evaluation service certifies that the foreign training is equivalent to the CPA examination education requirements described in rule 4701-3-03 of the Administrative Code, the candidate may file for admission to the CPA examination in Ohio.
