

ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY

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Arkansas Secretary of State  
Executive Office State Capitol, Suite 256  
500 Woodlane Avenue  
Little Rock, AR 72201

December 21, 2018

To whom it may concern,

The following Rules of the Arkansas State Board of Accountancy have been repealed by the Board in accordance with Act 781 of 2017.

- Rule 4 - Reciprocity
- Rule 410 Code of Professional Conduct – Change of Address or Business Affiliation

A copy of each of these rules is attached to this letter. If you have any questions please let me know.

Regards,

A handwritten signature in blue ink, appearing to read "Jimmy Corley".

Jimmy Corley

## **Rule 4 RECIPROCITY**

### **4.1 QUALIFICATIONS FOR ISSUANCE OF A RECIPROCAL CERTIFICATE**

(a) With regard to applicants that do not qualify for reciprocity under the substantial equivalency standard set out in § 17-12-311, the Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state upon showing that:

- (1) The applicant passed the uniform CPA examination;
- (2) The applicant had four years of experience of the type described by Rule 16, after passing the examination upon which the applicant's certificate was based and within the ten years immediately preceding the application; and
- (3) If the applicant's certificate, license, or permit was issued more than four years prior to the application for issuance of an initial certificate under this Section, that the applicant has fulfilled the requirements of continuing professional education that would have been applicable under subsection (d) of this Section.

(b) As an alternative to the requirements of Rule 4.1(a), a certificate holder licensed by another state who establishes their principal place of business in this state shall request the issuance of a certificate from the Board prior to establishing such principal place of business. The Board shall issue a certificate to such person who obtains from the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act.

### **4.2 RECIPROCAL CERTIFICATE FEE**

The fee for a reciprocal certificate is set forth in Rule 12.

### **4.3 APPLICATION FOR A RECIPROCAL CERTIFICATE**

An application for a reciprocal certificate is obtainable from the Board's office. See Rule 10.

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**CODE OF PROFESSIONAL CONDUCT**

**Rule 410 - Change of Address or Business Affiliation.**

A licensee shall comply with Board Rule 9 regarding change of address or business affiliation.