

**193A—20.3(542) When Iowa licensure may be necessary.**

**20.3(1)** The auditor of state, the department of agriculture and land stewardship, another governmental official or body, or a client may mandate that an individual be licensed in Iowa as a condition of performing public accounting services in Iowa or for a client with a home office in Iowa, whether or not the individual may otherwise satisfy the conditions for a practice privilege. Iowa licensure as a certified public accountant is necessary, for example, to perform certain audit services described in Iowa Code chapter 11.

**20.3(2)** Iowa licensure is necessary if an individual has an office in Iowa at which the individual uses the title “CPA,” unless the individual satisfies the conditions for a practice privilege and one of the following is true:

*a.* The Iowa office is the office of an Iowa CPA or LPA firm that holds a permit to practice under Iowa Code section 542.7 or 542.8, and the individual provides public accounting services through that firm.

*b.* The Iowa office is the office of a business entity that is not obligated to hold a firm permit to practice under Iowa Code section 542.7 or 542.8, and the individual provides public accounting services through that business entity.

**20.3(3)** Iowa licensure is necessary if an individual moves the individual’s principal place of business to Iowa and is otherwise obligated to be licensed under Iowa Code chapter 542. The board’s streamlined application process for reciprocal licensure is described in Iowa Code section 542.19 and 193A—Chapter 9.

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