

**193A—9.3(542) Background and character.**

**9.3(1)** An applicant for a CPA certificate under this chapter will disclose on the application all background and character information requested by the board including, but not limited to:

*a.* All states or foreign jurisdictions in which the applicant has applied for or holds a CPA certificate or license, or a substantially equivalent designation from a foreign country;

*b.* Any past denial, revocation, suspension, or refusal to renew a CPA certificate, license or permit to practice, or voluntary surrender of a CPA certificate, license or permit to resolve or avoid disciplinary action, or similar actions concerning a substantially equivalent foreign designation;

*c.* Any other form of discipline imposed against the holder of a CPA certificate, license or permit, or a substantially equivalent foreign designation;

*d.* The conviction of any felony or any crime described in Iowa Code section 542.5(2);

*e.* The revocation of a professional license of any kind in this or any other jurisdiction; and

*f.* Such additional information as the board may request to determine if grounds exist to deny certification under 193A—subrule 3.1(2).

**9.3(2)** The board may deny an application based on prior discipline imposed against the holder of a CPA certificate, license or permit, or a substantially equivalent foreign designation, or on any of the grounds listed in 193A—subrule 3.1(2).

[ARC 7685C, IAB 3/6/24, effective 4/10/24]