

**193A—7.2(542) Application process.**

**7.2(1)** All applications shall be submitted through the board's online application process. The board shall only process fully completed applications accompanied by the proper fee. A nonrefundable application fee shall be charged.

**7.2(2)** Fraud or deceit, by commission or omission, in obtaining a firm permit to practice is a ground for discipline, including permanent revocation of the firm's permit to practice, the individual certificate of an Iowa CPA, or an individual's practice privilege, as applicable to the entity or persons responsible.

**7.2(3)** An initial or renewal application for a firm permit to practice may be denied:

*a.* Upon any ground that would form a basis for discipline against the firm pursuant to Iowa Code section 542.10 or 193A—Chapter 14; or

*b.* Based on the firm's failure to comply with the requirements of Iowa Code section 542.7 including, but not limited to, a failure to make the designations described in subrule 7.1(5) or a failure to sustain the simple majority of ownership required by Iowa Code section 542.7(3); or

*c.* Based on a regulatory or disciplinary action or to the extent applicable, subject to the limitations and processes set forth at Iowa Code section 272C.15 and corresponding implementing rules located at 193—Chapter 15, criminal conviction described in subrules 7.3(14) and 7.3(15) against any of the firm's licensed or unlicensed owners.

[**ARC 7715B**, IAB 4/22/09, effective 7/1/09; **ARC 2152C**, IAB 9/30/15, effective 11/4/15; **ARC 4243C**, IAB 1/16/19, effective 2/20/19; **ARC 5562C**, IAB 4/21/21, effective 5/26/21]