

481—1039.4(542) Individuals ineligible for a practice privilege.

1039.4(1) The practice privilege described in Iowa Code section 542.20 is not applicable if:

- a.* The individual has been convicted of a felony under the laws of any jurisdiction.
- b.* The individual has been convicted of any crime under the laws of any jurisdiction if an element of the crime involves dishonesty or fraud, such as forgery, embezzlement, obtaining money under false pretenses, theft, extortion, conspiracy to defraud, or similar offense, as more fully described in Iowa Code section 542.5(2).
- c.* The individual's license to practice public accounting has been suspended, revoked, or otherwise disciplined by a licensing authority in this or another state, territory, or country, for any cause other than failure to pay appropriate fees. "Disciplined" includes the voluntary surrender of a license to resolve a pending disciplinary investigation or proceeding in Iowa or another jurisdiction.
- d.* The individual's right to practice public accounting before any state or federal agency, or the PCAOB, has been suspended or revoked.
- e.* The individual has applied for licensure as a certified public accountant in Iowa or another jurisdiction and the application has been denied.
- f.* Civil penalties have been imposed against the individual pursuant to Iowa Code section 542.14.
- g.* The individual's authority to exercise a practice privilege has been revoked in Iowa or another jurisdiction.

1039.4(2) Individuals precluded from exercising a practice privilege under this rule may apply for licensure in Iowa if otherwise qualified. The board will determine when an application is submitted whether the criminal or disciplinary history or other regulatory action provides a ground to deny licensure.

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