

481—1040.1(542) Overview and timing. Out-of-state certified public accounting firms that maintain their principal place of business in a jurisdiction other than Iowa may practice public accounting in Iowa or for clients with a home office in Iowa without Iowa licensure if all of the conditions of Iowa Code section 542.20 and this chapter are satisfied.

[ARC 7696C, IAB 3/6/24, effective 4/10/24; Editorial change: IAC Supplement 6/10/26]