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# Rules of Department of Economic Development

## Division 10—Missouri State Board of Accountancy

### Chapter 1—Organization and Description of Board

**4 CSR 10-1.010 General Organization**  
(Moved to 20 CSR 2010-1.010)

**4 CSR 10-1.020 Board Compensation**  
(Moved to 20 CSR 2010-1.020)

**4 CSR 10-1.030 Public Complaint  
Handling and Disposition Procedure**  
(Moved to 20 CSR 2010-1.030)

**4 CSR 10-1.040 Board Policy on Release of  
Public Information**  
(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo 1994. Original rule filed Oct. 22, 1987, effective March 25, 1988. Amended: Filed Feb. 25, 1993, effective Aug. 9, 1993. Amended: Filed Feb. 1, 1996, effective July 30, 1996. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

### Chapter 2—General Rules

**4 CSR 10-2.005 Definitions**  
(Moved to 20 CSR 2010-2.005)

**4 CSR 10-2.010 Eligibility Requirements  
for a Certificate as a Certified Public  
Accountant**  
(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo Supp. 1997. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Jan. 13, 1975, effective Jan. 23, 1975. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Dec. 15, 1983, effective April 12, 1984. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed March 17, 1994, effective Sept. 30, 1994. Amended: Filed June 10, 1998, effec-*

*tive Dec. 30, 1998. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-2.020 Experience and Residency  
Requirements**  
(Rescinded January 13, 1979)

*AUTHORITY: section 326.170, RSMo Supp. 1977. This version filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Feb. 6, 1975, effective Feb. 16, 1975. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.*

**4 CSR 10-2.021 Temporary Certificates  
and Temporary Permits**  
(Rescinded July 30, 2004)

*AUTHORITY: sections 326.110 and 326.170, RSMo 1994. Original rule filed Sept. 10, 1978, effective Jan. 13, 1979. Amended: Filed Jan. 23, 1986, effective June 28, 1986. Amended: Filed Sept. 20, 1994, effective April 30, 1995. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-2.022 Provisional License to  
Practice**  
(Moved to 20 CSR 2010-2.022)

**4 CSR 10-2.030 Reciprocity**  
(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo 1994. Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-2.040 Taking the Examination**  
(Rescinded January 13, 1979)

*AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11,*

*1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.*

**4 CSR 10-2.041 Eligibility Requirements  
for the CPA Examination**  
(Moved to 20 CSR 2010-2.041)

**4 CSR 10-2.042 Definition of a Resident of  
This State**  
(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo 1994. Original rule filed Sept. 12, 1984, effective Jan. 12, 1985. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-2.050 Internal Revenue Agents**  
(Rescinded January 13, 1979)

*AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.*

**4 CSR 10-2.051 Registration of Certified  
Public Accounting Firms**  
(Moved to 20 CSR 2010-2.051)

**4 CSR 10-2.060 Acceptable Firm Names**  
(Rescinded January 13, 1979)

*AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.*

**4 CSR 10-2.061 Requirements for an  
Initial License to Practice**  
(Moved to 20 CSR 2010-2.061)

**4 CSR 10-2.062 Evidence of Work  
Experience Required for an Initial Permit  
to Practice**  
(Rescinded July 30, 2004)

*AUTHORITY: sections 326.110, RSMo Supp. 1996 and 326.170, RSMo 1994. Original rule filed Sept. 3, 1986, effective Feb. 28, 1987. Amended: Filed July 19, 1993, effec-*



tive Jan. 31, 1994. Amended: Filed Dec. 16, 1996, effective June 30, 1997. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.070 Renewal of Licenses**  
(Moved to 20 CSR 2010-2.070)

**4 CSR 10-2.072 Renewal of a Certified Public Accounting Firm Permit**  
(Moved to 20 CSR 2010-2.072)

**4 CSR 10-2.075 Reinstatement of License to Practice**  
(Moved to 20 CSR 2010-2.075)

**4 CSR 10-2.080 Partial Examination**  
(Rescinded February 11, 1980)

*AUTHORITY:* section 326.170, RSMo 1978. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Oct. 16, 1979, effective Feb. 11, 1980.

**4 CSR 10-2.085 Limited Liability Companies**  
(Rescinded February 28, 2001)

*AUTHORITY:* section 326.110, RSMo Supp. 1995. Original rule filed Oct. 13, 1993, effective May 9, 1994. Amended: Filed Sept. 4, 1996, effective March 30, 1997. Rescinded: Filed Aug. 31, 2000, effective Feb. 28, 2001.

**4 CSR 10-2.090 Professional Corporations**  
(Rescinded February 28, 2001)

*AUTHORITY:* section 326.110, RSMo Supp. 1995. Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Nov. 10, 1981, effective April 11, 1982. Amended: Filed March 2, 1988, effective July 28, 1988. Amended: Filed March 2, 1988, effective July 28, 1988. Amended: Filed Sept. 30, 1988, effective Feb. 11, 1989. Amended: Filed Sept. 4, 1996, effective March 30, 1997. Rescinded: Filed Aug. 31, 2000, effective Feb. 28, 2001.

**4 CSR 10-2.095 Ownership of CPA Firms**  
(Moved to 20 CSR 2010-2.095)

**4 CSR 10-2.100 Violation of the Accountancy Law**  
(Rescinded January 13, 1979)

*AUTHORITY:* section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

**4 CSR 10-2.101 Resident Manager**  
(Rescinded July 30, 2004)

*AUTHORITY:* section 326.110, RSMo Supp. 1993. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Dec. 15, 1983, effective April 12, 1984. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.110 Other Rulings**  
(Rescinded January 13, 1979)

*AUTHORITY:* section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed October 3, 1974, effective Oct. 13, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

**4 CSR 10-2.111 Registration of Each Office of Public Accounting**  
(Rescinded July 30, 2004)

*AUTHORITY:* sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986. Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Oct. 3, 1974, effective Oct. 13, 1974. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed April 1, 1986, effective July 11, 1986. Amended: Filed April 14, 1987, effective July 23, 1987. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.112 Registration of Governmental Accounting Offices**  
(Rescinded July 30, 2004)

*AUTHORITY:* sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986. Original rule filed Sept. 3, 1986, effective Feb. 28, 1987. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.115 Display of Permits by Public Accounting Offices**  
(Rescinded July 30, 2004)

*AUTHORITY:* sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986. Original rule filed July 10, 1984, effective Dec. 13, 1984. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.120 Ethics Examinations**  
(Rescinded July 30, 2004)

*AUTHORITY:* section 326.110, RSMo Supp. 1993. Original rule filed July 3, 1975, effective July 17, 1975. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed June 13, 1984, effective Oct. 11, 1984. Amended: Filed July 13, 1993, effective Jan. 31, 1994. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.130 Applications for Examination**  
(Moved to 20 CSR 2010-2.130)

**4 CSR 10-2.135 Requirements for Applicants for the Examination Who Expect to Satisfy the Educational Requirements Within Sixty Days After the Examination**  
(Moved to 20 CSR 2010-2.135)

**4 CSR 10-2.140 Granting of Credit for the Examination**  
(Moved to 20 CSR 2010-2.140)

**4 CSR 10-2.150 Examination Procedures**  
(Moved to 20 CSR 2010-2.150)

**4 CSR 10-2.160 Fees**  
(Moved to 20 CSR 2010-2.160)

**4 CSR 10-2.170 Transitional Renewal Period and Fees**  
(Rescinded October 10, 1993)

*AUTHORITY:* sections 326.170, 326.200 and 620.010.15(2), RSMo 1986. Original rule filed Feb. 9, 1982, effective May 13, 1982. Rescinded: Filed April 19, 1993, effective Oct. 10, 1993.

**4 CSR 10-2.180 Procedures for Peer Review Hearings**  
(Rescinded July 30, 2004)

*AUTHORITY:* sections 326.055 and 326.170, RSMo 1986 and 362.110, RSMo Supp. 1993. Original rule filed Dec. 11, 1984, effective May 11, 1985. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.190 Subpoenas**  
(Rescinded July 30, 2004)

*AUTHORITY:* sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986. Original rule filed Feb. 13, 1985, effective May 11, 1985. Rescinded: Filed April 5, 2004, effective July 30, 2004.

**4 CSR 10-2.200 Use of the Title Certified Public Accountant and Display of CPA Licenses**

(Moved to 20 CSR 2010-2.200)

**4 CSR 10-2.210 Peer Reviews**

(Rescinded July 30, 2004)

*AUTHORITY: sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986. Original rule filed Dec. 15, 1983, effective April 12, 1984. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-2.215 Requirements Necessary to be Accredited to Perform Peer Reviews Under Section 326.055.2, RSMo**

(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo Supp. 1993. Original rule filed Feb. 5, 1990, effective June 28, 1990. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**Chapter 3—Professional Ethics—Rules of Conduct**

**4 CSR 10-3.010 General Purpose of Ethics Rules**

(Moved to 20 CSR 2010-3.010)

**4 CSR 10-3.020 Independence, Integrity and Objectivity**

(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo 1994. Original rule filed July 3, 1975, effective Aug. 25, 1975. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed April 1, 1986, effective July 11, 1986. Amended: Filed Nov. 1, 1988, effective Feb. 11, 1989. Amended: Filed Sept. 25, 1991, effective March 9, 1992. Amended: Filed July 13, 1993, effective Jan. 31, 1994. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Amended: Filed Jan. 26, 1995, effective July 30, 1995. Amended: Filed Sept. 26, 1995, effective April 30, 1996. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-3.030 Competence and Technical Standards**

(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo Supp. 1993. Original rule filed July 3, 1975, effective Aug. 25, 1975. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended:*

*Filed June 13, 1984, effective Oct. 11, 1984. Amended: Filed June 2, 1986, effective Oct. 27, 1986. Amended: Filed Feb. 5, 1990, effective June 28, 1990. Amended: Filed Nov. 13, 1992, effective June 7, 1993. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-3.040 Responsibilities to Clients**

(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo Supp. 1993. Original rule filed July 3, 1975, effective Aug. 25, 1975. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Sept. 3, 1986, effective Jan. 30, 1987. Amended: Filed Oct. 22, 1987, effective March 25, 1988. Amended: Filed Nov. 1, 1988, effective Feb. 11, 1989. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-3.050 Responsibilities to Colleagues**

(Rescinded January 13, 1979)

*AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed July 3, 1975, effective Aug. 25, 1975. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.*

**4 CSR 10-3.060 Other Responsibilities and Practices**

(Moved to 20 CSR 2010-3.060)

**4 CSR 10-3.070 Applicability of Rules**

(Rescinded January 13, 1979)

*AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed July 3, 1975, effective Aug. 25, 1976. Rescinded: Filed Sept. 12, 1979, effective Jan. 13, 1979.*

**Chapter 4—Continuing Education Requirements**

**4 CSR 10-4.010 Effective Dates and Basic Requirements**

(Moved to 20 CSR 2010-4.010)

**4 CSR 10-4.020 Qualifying Programs**

(Moved to 20 CSR 2010-4.020)

**4 CSR 10-4.030 Qualifying Subjects**

(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo Supp. 1993. Original rule filed Nov. 5, 1984, effective Feb. 11, 1985. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**4 CSR 10-4.031 Continuing Professional Education (CPE) Documentation**

(Moved to 20 CSR 2010-4.031)

**4 CSR 10-4.040 Measurement of Continuing Education Hours**

(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo Supp. 1993. Original rule filed Nov. 5, 1984, effective Feb. 11, 1985. Amended: Filed July 11, 1994, effective Jan. 29, 1995. Rescinded: Filed April 5, 1994, effective July 30, 2004.*

**4 CSR 10-4.041 Continuing Professional Education (CPE) Exceptions and Waivers**

(Moved to 20 CSR 2010-4.041)

**4 CSR 10-4.050 Reporting and Supporting Evidence**

(Rescinded July 30, 2004)

*AUTHORITY: section 326.110, RSMo Supp. 1996. Original rule filed Nov. 5, 1984, effective Feb. 11, 1985. Amended: Filed April 18, 1989, effective July 27, 1989. Amended: Filed June 15, 1992, effective Feb. 26, 1993. Amended: Filed Oct. 9, 1996, effective April 30, 1997. Rescinded: Filed April 5, 2004, effective July 30, 2004.*

**Chapter 5—Peer Review**

**4 CSR 10-5.010 General Purpose of Positive Enforcement Program and Definitions of Terms Used in the Rules**

(Rescinded July 23, 1987)

*AUTHORITY: section 326.110, RSMo 1986. Original rule filed April 1, 1986, effective July 11, 1986. Rescinded: Filed April 14, 1987, effective July 23, 1987.*

**4 CSR 10-5.020 General Positive Enforcement Structure**

(Rescinded July 23, 1987)

*AUTHORITY: section 326.110, RSMo 1986. Original rule filed April 1, 1986, effective July 11, 1986. Rescinded: Filed April 14, 1987, effective July 23, 1987.*

**4 CSR 10-5.030 Duties of Positive Enforcement Committee**

(Rescinded July 23, 1987)



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*AUTHORITY: section 326.110, RSMo 1986.  
Original rule filed April 1, 1986, effective  
July 11, 1986. Rescinded: Filed April 14,  
1987, effective July 23, 1987.*

**4 CSR 10-5.040 Effective Dates and Re-  
quirements**  
(Rescinded July 23, 1987)

*AUTHORITY: section 326.110, RSMo 1986.  
Original rule filed April 1, 1986, effective  
July 11, 1986. Rescinded: Filed April 14,  
1987, effective July 23, 1987.*

**4 CSR 10-5.050 Procedures**  
(Rescinded July 23, 1987)

*AUTHORITY: section 326.110, RSMo 1986.  
Original rule filed April 1, 1986, effective  
July 11, 1986. Rescinded: Filed April 14,  
1987, effective July 23, 1987.*

**4 CSR 10-5.060 Compliance Requirements**  
(Rescinded May 9, 1994)

*AUTHORITY: section 326.110, RSMo 1986.  
Original rule filed April 1, 1986, effective  
July 11, 1986. Rescinded: Filed Oct. 8,  
1993, effective May 9, 1994.*

**4 CSR 10-5.070 Peer Review Standards**  
(Moved to 20 CSR 2010-5.070)

**4 CSR 10-5.080 Firms Subject to Peer  
Review Requirements**  
(Moved to 20 CSR 2010-5.080)

**4 CSR 10-5.090 Peer Review Requirements  
for Renewal of a Firm Permit**  
(Moved to 20 CSR 2010-5.090)

**4 CSR 10-5.100 Administration**  
(Moved to 20 CSR 2010-5.100)

**4 CSR 10-5.110 Oversight**  
(Moved to 20 CSR 2010-5.110)