



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(Rescinded July 30, 2004)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 Rescinded: Filed April 5, 2004, effective July 30, 2004.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(Rescinded July 30, 2004)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 Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979.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 Rescinded: Filed April 5, 2004, effective July 30, 2004.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(Rescinded January 13, 1979)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 Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.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(Rescinded July 30, 2004)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 Rescinded: Filed April 5, 2004, effective July 30, 2004.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(Rescinded July 30, 2004)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 Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979.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:

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4 CSR 10-3.040 Responsibilities to Clients

(Rescinded July 30, 2004)

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4 CSR 10-3.050 Responsibilities to Colleagues

(Rescinded January 13, 1979)

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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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July 11, 1986. Rescinded: Filed April 14,
1987, effective July 23, 1987.*

**4 CSR 10-5.040 Effective Dates and Re-
quirements**
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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.
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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.
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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)