**Section 1400.177 Required Exam on Rules of Professional Conduct**

a) After December 31, 2004, before a candidate may be awarded a certificate (Illinois Certificate) certifying completion of educational and examination requirements, applicants shall be required to pass a separate examination on the rules of professional conduct.

1) Applicants who sit for and pass all four parts of the Uniform Certified Public Accountant Examination prior to January 1, 2005 are not required to take or pass the separate examination on the rules of professional conduct.

2) Illinois candidates who successfully complete the Uniform Certified Public Accountant Examination on or after January 1, 2005 are required to pass a separate examination on the rules of professional conduct before they may be awarded a certificate of completion of educational and examination requirements.

3) Applicants who have taken and passed the Uniform Certified Public Accountant Examination in other states who apply for an Illinois CPA Certificate by transfer of credits to Illinois on or after January 1, 2005 are required to pass a separate examination on the rules of professional conduct before they may be awarded an Illinois Certificate.

b) Information regarding the examination on the rules of professional conduct will be included with the score reports sent to successful candidates.

c) The Board makes use of "Professional Ethics: The AICPA's Comprehensive Course". Upon the Board's receipt of notification directly from AICPA or the candidate that the candidate has successfully completed the examination course with a minimum 90% score, the Board will approve the candidate's certification and notify the candidate of the certificate number and date of issue.

(Source: Amended at 45 Ill. Reg. 2466, effective February 11, 2021)