

4701-9-09

Tax services standards.

- (A) An Ohio permit holder who prepares a tax return, signs a tax return, or recommends a tax return position for a client, employer, or other third-party recipient of tax services shall comply with the applicable standards for tax services defined in paragraph (B) of this rule.

- (B) Tax services standards are defined as "Statements on Standards for Tax Services" issued by the "American Institute of Certified Public Accountants" and published on ~~that organization's~~ [its](http://www.aicpa.org) website (www.aicpa.org).