

4701-15-09

Converting to Ohio permit status.

~~A holder of a CPA certificate or PA registration who holds an Ohio registration defined in division (B) of section 4701.10 of the Revised Code, and who wishes to obtain the Ohio permit defined in division (A) of section 4701.10 of the Revised Code must first complete one hundred twenty credits of continuing education. This includes three continuing education credits in professional standards and responsibilities approved by the board that emphasizes Chapter 4701. of the Revised Code and agency 4701 of the Administrative Code, that must be earned in the three year period preceding application for the Ohio permit.~~

An applicant whose status is expired, suspended or revoked, or a holder of a CPA certificate or PA registration who holds a registration as defined in division (B) of section 4701.10 of the Revised Code, who wishes to obtain an Ohio permit, as defined in division (A) of section 4701.10 of the Revised Code, must first complete the following credits within the three year period preceding application for the Ohio permit.

(A) If the applicant or holder last held the Ohio permit, as defined in division (A) of section 4701.10 of the Revised Code within the immediate preceding six year period, one hundred twenty credits of continuing professional education (CPE), to include:

(1) Three CPE credits in professional standards and responsibilities approved by the board that emphasizes Chapter 4701 of the Revised Code and agency 4701 of the Administrative Code.

(2) At least twelve CPE credits in the fields of accounting, auditing, assurance or attestation standards as defined in rule 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06 of the Administrative Code.

(3) At least twelve CPE credits in the field of taxation as defined in rule 4701-9-09 of the Administrative Code.

(B) If the applicant or holder last held the Ohio permit, as defined in division (A) of section 4701.10 of the Revised Code, beyond the immediate preceding six year period, two hundred forty credits of continuing professional education (CPE), to include:

(1) Three CPE credits in professional standards and responsibilities approved by the board that emphasizes chapter 4701 of the Revised Code and agency 4701 of the Administrative Code.

(2) At least 24 CPE credits in the fields of accounting, auditing, assurance or attestation standards as defined in rule 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06 of the Administrative Code.

(3) At least 24 CPE credits in the field of taxation as defined in rule 4701-9-09 of the Administrative Code.

(C) The executive director, subject to board approval, may decrease the credits required by paragraph (A) (2) to no less than the credits required by paragraph (A)(1) upon showing of good cause by the applicant or holder.