

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.~~

(A) An applicant whose status is expired, suspended or revoked, or the 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 continuing education as follows:

(1) A total of one hundred twenty credits of continuing education within the 36 months prior to application for an Ohio permit.

(2) Within the total of one hundred twenty continuing education credits enumerated in paragraph (A)(1) of this rule, at least three continuing education 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, earned in the three-year period preceding application for the Ohio permit.

(3) Within the total of one hundred twenty continuing education credits enumerated in paragraph (A)(1) of this rule, at least twenty-four credits in the fields of accounting, auditing, assurance or attestation standards.

(4) Within the total of one hundred twenty continuing education credits enumerated in paragraph (A)(1) of this rule, at least twenty-four credits in the field of taxation.

(B) The executive director, subject to board approval, may adjust the requirements of paragraph (A)(3) or (A)(4) of this rule upon showing of good cause by the holder or applicant.