

4701-7-01

**Certificate of certified public accountant.**

(A) The board may issue an original CPA certificate to any person who:

- (1) Does not hold a foreign certificate issued by any other state, territory, or political subdivision of the United States;
- (2) Is eighteen years of age;
- (3) Is of good moral character as defined in division (V) of section 4701.01 of the Revised Code;
- (4) Has successfully completed the CPA examination required by division (E) of section 4701.06 of the Revised Code as an Ohio candidate;
- (5) Has completed [within the previous twelve months](#) a course in professional standards and responsibilities approved by the board that emphasizes Chapter 4701. of the Revised Code and agency 4701 of the Administrative Code;
- (6) Has fulfilled the residence requirement described in rule 4701-3-01 of the Administrative Code [at the time of application for the CPA certificate](#);
- (7) Has completed the experience requirement described in rule 4701-7-05 of the Administrative Code, and [section 4701.06 \(2\) of the Revised Code](#); and
- (8) Completes a criminal records check in accordance with section 4701.08 of the Revised Code.

(B) The board may issue an original CPA certificate by transfer of grades to any person who:

- (1) Does not hold a foreign certificate issued by any other state, territory, or political subdivision of the United States;
- (2) Is eighteen years of age;
- (3) Is of good moral character as defined in division (V) of section 4701.01 of the Revised Code;
- (4) Has successfully completed the CPA examination required by division (E) of section 4701.06 of the Revised Code as a candidate of another state;

- (5) Has completed [within the previous twelve months](#) a course in professional standards and responsibilities approved by the board that emphasizes Chapter 4701. of the Revised Code and agency 4701 of the Administrative Code;
- (6) Has fulfilled the residence requirement described in paragraph (A) of rule 4701-3-01 of the Administrative Code at the time of application for the CPA certificate;
- (7) Has completed the experience requirement described in rule 4701-7-05 of the Administrative Code, and [section 4701.06 \(2\) of the Revised Code](#);
- (8) Completes a criminal records check in accordance with section 4701.08 of the Revised Code; ~~and~~
- [\(9\) Has completed the academic requirements in accordance with rule 4701-3-09 of the Administrative Code.](#)

(C) The board may issue a CPA certificate by reciprocity to the holder of any valid and unrevoked foreign certificate issued by another state, territory, or political subdivision of the United States, who:

- (1) Is eighteen years of age;
- (2) Is of good moral character as defined in division (V) of section 4701.01 of the Revised Code;
- (3) Meets the education and experience requirements in effect in Ohio at the time of application for the CPA certificate, or who meets substantially equivalent requirements as determined by the board;
- (4) Has completed [within the previous twelve months](#) a course in professional standards and responsibilities approved by the board that emphasizes Chapter 4701. of the Revised Code and agency 4701 of the Administrative Code;
- (5) Completes a criminal records check in accordance with section 4701.08 of the Revised Code; ~~and~~
- ~~(6) Does not comply with the provisions of division (I) of section 4701.14 of the Revised Code.~~

(D) The board may issue a CPA certificate by substantial equivalency to the holder of

any valid and unrevoked foreign certificate issued by another state, territory, or political subdivision of the United States, who:

- (1) Is eighteen years of age;
- (2) Is of good moral character as defined in division (V) of section 4701.01 of the Revised Code;
- (3) Meets education and experience requirements that are substantially equivalent to those in Ohio either at the time of application for the foreign certificate or at the time of application for the CPA certificate;
- (4) Has completed [within the previous twelve months](#) a course in professional standards and responsibilities approved by the board that emphasizes Chapter 4701. of the Revised Code and agency 4701 of the Administrative Code;
- (5) Completes a criminal records check in accordance with section 4701.08 of the Revised Code, and
- (6) Complies with the provisions of division (I) of section 4701.14 of the Revised Code.