

4701-7-06

Exemptions from the Ohio permit requirement.

- (A) Pursuant to division (A) of section 4701.14 of the Revised Code, a certified public accountant who meets any of the criteria described in paragraph (C), (D), (F), or (G) of this rule may use the term "certified public accountant" without holding an Ohio permit or an Ohio registration as required by section 4701.10 of the Revised Code.
- (B) Pursuant to division (B) of section 4701.14 of the Revised Code, a public accountant who meets any of the criteria described in paragraph (C), (D), (E), or (G) of this rule may use the term "public accountant" without holding an Ohio permit or an Ohio registration as required by section 4701.10 of the Revised Code.
- (C) A certified public accountant or public accountant who requests a waiver of the requirements due to retirement must submit to the board an affidavit that the certified public accountant or public accountant is retired from public accounting practice. A certified public accountant or public accountant who receives a waiver of the requirements due to retirement must use the term "retired" after the CPA or PA designation. The qualification must be displayed adjacent to the designation, in a font size and style at least as prominent as that used for the designation itself.
- (D) A certified public accountant or public accountant who requests a waiver of the requirements due to health reasons, military service, or foreign residence must submit appropriate documentation to the board supporting the request.
- (E) A public accountant who does not meet the residence requirement described in paragraph (A) of rule 4701-3-01 of the Administrative Code may request a waiver of the requirements if the public accountant is in good standing at the time of the request.
- (F) A certified public accountant who holds a CPA certificate who resides in another state and is employed in the other state may request a waiver of the requirements if the certified public accountant is licensed to practice public accounting in the other state at the time of the request.
- (G) A certified public accountant or public accountant may request a waiver of the requirements for a reason not specified in paragraph (C), (D), (E), or (F) of this rule by stating the reasons why fulfillment of the requirements would result in a hardship. If the board grants a waiver based upon the provisions of this paragraph, it may require that the certified public accountant or public accountant place the term "inactive" after the CPA or PA designation. The qualification must be displayed adjacent to the designation, in a font size and style at least as prominent as that used for the designation itself.