

4701-7-10

Surrender of a CPA certificate.

- (A) Subject to board approval, an individual who holds a CPA certificate may surrender the certificate to the board at any time and for any reason. The individual must file an affidavit with the board ~~indicating the desire~~ to surrender the CPA certificate. The affidavit shall state that the individual is aware that surrender of the CPA certificate is a final act and that the board is under no obligation to reinstate a surrendered CPA certificate. ~~that has been surrendered.~~
- (B) An individual who surrenders a CPA certificate may not apply for reinstatement of the certificate without board approval. At the board's discretion, the individual may be required to comply with specified requirements for issuance of an original CPA certificate described in section 4701.06 of the Revised Code prior to reinstatement.