



## Ohio Administrative Code

### Rule 4701-3-01 Residence.

Effective: September 7, 2019

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(A) Pursuant to division (A) of section 4701.06 of the Revised Code, an individual shall be considered a resident of Ohio if:

(1) The individual maintains a permanent place of residence in Ohio and actually is domiciled in Ohio.

(2) The individual is a resident of another state but works full time in Ohio.

(B) The board may waive the residence requirement defined in paragraph (A) of this rule for just cause.

(C) A candidate who earns valid conditional credit on the CPA examination while in compliance with paragraph (A) of this rule may file for an Ohio CPA certificate under the laws of this state.

(D) Any request for a waiver of the residence requirement under paragraph (B) of this rule must be accompanied by a statement to the board attesting to the reasons for the waiver and must be accompanied by appropriate supporting documentation.

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