

Ohio Administrative Code

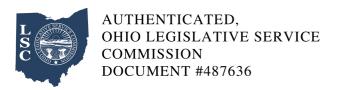
Rule 4701-7-01 Certificate of certified public accountant.

Effective: January 1, 2026

- (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) Has successfully completed the education requirement described by division (A)(2)(a) of section 4701.06 of the Revised Code.
- (4) Has successfully completed at least thirty semester credits or equivalent in accounting courses and at least twenty-four credits in business courses.
- (5) Has successfully completed the CPA examination required by division (A)(3) of section 4701.06 of the Revised Code as an Ohio candidate;
- (6) 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;
- (7) Has completed the experience requirement described in rule 4701-7-05 of the Administrative Code, and division (A)(2)(b) of section 4701.06 of the Revised Code or division (B) of section 4701.06 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) Has successfully completed the CPA examination required by division (A)(3) of section 4701.06 of the Revised Code as a candidate of another state;
- (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) Has completed the experience requirement described in rule 4701-7-05 of the Administrative Code, and division (A)(2)(b) of section 4701.06 of the Revised Code or division (B) of section 4701.06 of the Revised Code;
- (6) Completes a criminal records check in accordance with section 4701.08 of the Revised Code; and
- (7) Has completed the academic requirements in accordance with rule 4701-3-03 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) Meets the education requirements in effect in Ohio at the time of application for the CPA certificate;
- (3) 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;

(4) Completes a criminal records check in accordance with section 4701.08 of the Revised Code.