



## Ohio Administrative Code

### Rule 4701-7-04 Practice of public accounting and regulated services.

Effective: January 1, 2026

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(A) "Practice of public accounting" means either of the following:

(1) The performance of or offering to perform any engagement that will result in the issuance of any report in accordance with the professional standards defined in rule 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06 of the Administrative Code.

(2) The performance of or offering to perform services in accordance with applicable professional standards defined in Chapter 4701-9 of the Administrative Code, other than those described in paragraph (A)(1) of this rule, such as consulting services, personal financial planning services, or the preparation of tax returns or the furnishing of advice on tax matters by a proprietorship, partnership, limited liability company, professional association, corporation or other business organization, that advertises to the public as a "certified public accountant," "CPA," "public accountant," or "PA."

(B) A certified public accountant or public accountant whose principal place of business is located in Ohio and who performs or offers to perform any services described in paragraph (A) of this rule must hold an Ohio permit and be affiliated with a registered firm.

(C) "Regulated services" means the performance of or offering to perform any of the following services by a certified public accountant or public accountant who uses the designation "certified public accountant," "CPA," "public accountant," or "PA" in association with those services and who is not affiliated with a registered firm:

(1) Consulting services in accordance with the professional standards defined in rule 4701-9-08 of the Administrative Code.

(2) Tax services in accordance with the professional standards defined in rule 4701-9-09 of the Administrative Code.



(3) Preparing financial reports, signing financial reports, preparing reports on internal controls, or signing reports on internal controls.

(D) A certified public accountant or public accountant whose principal place of business is located in Ohio and who performs or offers to perform any services described in paragraph (C) of this rule must hold an Ohio permit.

(E) A certified public accountant or public accountant whose license status is expired, suspended, or retired is not deemed to hold an Ohio permit for purposes of paragraph (A) or (D) of this rule.