



Ohio Administrative Code

Rule 4701-7-06 Exemptions from the Ohio permit requirement.

Effective: January 1, 2026

(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), (E), or (F) of this rule may use the term "certified public accountant" as outlined in the applicable rule paragraph 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), or (F) 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.

(1) The status of "CPA Retired" or "PA Retired" requires the holder of an Ohio CPA certificate or PA registration to be at least fifty-five years of age, and not performing or offering to perform services for the public as defined in rule 4701-7-04 of the Administrative Code, including but not limited to the use of accounting or auditing skills; issuance of reports on financial statements; or one or more types of management advisory, financial advisory, or consulting services; the preparation of tax returns; or the furnishing of advice on tax matters.

(2) The restriction of services shall not preclude a certified public accountant or public accountant who has submitted an affidavit of retired status from providing volunteer, uncompensated tax preparation services; participating in a government-sponsored business mentoring program; or serving on the board of directors for a non-profit or government-appointed advisory body.



(3) A certified public accountant or public accountant who has submitted an affidavit of retired status and seeks to reestablish their Ohio CPA or PA license must complete the continuing education requirements as outlined in rule 4701-15-09 of the Administrative Code and request a reinstatement hearing before the Board.

(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 certified public accountant who holds an Ohio CPA certificate and who is employed outside Ohio may request a waiver of the requirements if the certified public accountant is licensed to practice public accounting in another state at the time of the request.

(F) A certified public accountant or public accountant may request a waiver of the requirements for a reason not specified in paragraph (C), (D), (or (E) 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.