



## Ohio Administrative Code Rule 4701-7-08 License qualification.

Effective: September 6, 2024

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(A) For purposes of this chapter, "designation" refers to any written, verbal, or electronic form of use or disclosure.

(B) A holder of a CPA certificate who holds an Ohio registration must use the qualification "inactive" after the designation "certified public accountant" or "CPA" each time the designation is used. 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.

(C) A holder of a PA registration who holds an Ohio registration must use the qualification "inactive" after the designation "public accountant" or "PA" each time the designation is used. 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.

(D) A certified public accountant or public accountant who holds an Ohio registration may not perform any public accounting services defined in paragraph (A) of rule 4701-7-04 of the Administrative Code or any regulated services defined in paragraph (C) of rule 4701-7-04 of the Administrative Code.

(E)

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