



## Ohio Administrative Code Rule 4701-9-09 Tax services standards.

Effective: December 12, 2016

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(A) An Ohio permit holder who prepares a tax return, signs a tax return, or recommends a tax return position for a client, employer, or other third-party recipient of tax services shall comply with the applicable standards for tax services defined in paragraph (B) of this rule.

(B) Tax services standards are defined as "Statements on Standards for Tax Services" issued by the "American Institute of Certified Public Accountants" and published on its website ([www.aicpa.org](http://www.aicpa.org)).

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