



## Ohio Administrative Code

### Rule 4701-15-02 Continuing education requirement.

Effective: September 7, 2019

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(A) Measurement of continuing education is in terms of credits. The continuing education requirement for certified public accountants and public accountants holding an Ohio permit, as defined in division (A) of section 4701.10 of the Revised Code, is one hundred twenty credits for each triennial reporting period. The triennial reporting period begins on January first and ends on December thirty-first three years later. An Ohio permit holder must complete a minimum of twenty credits annually. Failure to complete twenty credits annually will result in a fine of ten dollars for every credit deficient.

(B) All Ohio permit holders must complete the continuing education requirement defined in paragraph (A) of this rule by December thirty-first each year. Credit earned after that date may not be claimed toward fulfillment of the requirement unless the executive director, subject to board approval, grants an extension of time in accordance with rule 4701-15-07 of the Administrative Code.

(C) The continuing education requirement for newly certified public accountants holding an Ohio permit is forty credits. The two-year reporting period begins on January first of the year in which the newly certified public accountant obtains the CPA certificate, and ends on December thirty-first of the year following the year in which the newly certified public accountant obtains the CPA certificate. There are no minimum annual credit, or subject matter requirements during the initial two-year reporting period.

(D) An applicant whose status is expired, suspended or revoked or the holder of a CPA certificate or PA registration who wishes to obtain an Ohio permit, as defined in division (A) of section 4701.10 of the Revised Code, must first complete continuing education requirements in accordance with rule 4701-15-09 of the Administrative Code.

(E) A nonresident Ohio permit holder may fulfill the Ohio continuing education requirements by meeting the continuing education requirements of the state in which the Ohio permit holder's



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DOCUMENT #228074

principal office is located. If that state does not have a continuing education requirement, then the nonresident Ohio permit holder must comply with the Ohio continuing education reporting requirements.