



Ohio Revised Code

Section 4701.10 Issuing permits to practice.

Effective: October 3, 2023

Legislation: House Bill 33

(A) The accountancy board, upon application, shall issue Ohio permits to practice public accounting to holders of the CPA certificate or the PA registration. Subject to division (H)(1) of this section, there shall be a triennial Ohio permit fee in an amount to be determined by the board not to exceed one hundred fifty dollars. All Ohio permits shall expire on the last day of December of the year assigned by the board and, subject to division (H)(1) of this section, shall be renewed triennially for a period of three years by certificate holders and registrants in good standing upon payment of a triennial renewal fee not to exceed one hundred fifty dollars.

(B) The accountancy board may issue Ohio registrations to holders of the CPA certificate and the PA registration who are not engaged in the practice of public accounting. Such persons shall not convey to the general public that they are actively engaged in the practice of public accounting in this state. Subject to division (H)(1) of this section, there shall be a triennial Ohio registration fee in an amount to be determined by the board but not exceeding fifty-five dollars. All Ohio registrations shall expire on the last day of December of the year assigned by the board and, subject to division (H)(1) of this section, shall be renewed triennially for a period of three years upon payment by certificate holders and registrants in good standing of a renewal fee not to exceed fifty-five dollars.

(C) Any person who receives a CPA certificate and who applies for an initial Ohio permit or Ohio registration more than sixty days after issuance of the CPA certificate may, at the board's discretion, be subject to a late filing fee not exceeding one hundred dollars.

(D) Any person to whom the board has issued an Ohio permit who is engaged in the practice of public accounting and who fails to renew the permit by the expiration date shall be subject to a late filing fee not exceeding one hundred dollars for each full month or part of a month after the expiration date in which such person did not possess a permit, up to a maximum of one thousand two hundred dollars. The board may waive or reduce the late filing fee for just cause upon receipt of a written request from such person.



(E) Any person to whom the board has issued an Ohio permit or Ohio registration who is not engaged in the practice of public accounting and who fails to renew the permit or registration by the expiration date shall be subject to a late filing fee not exceeding fifty dollars for each full month or part of a month after the expiration date in which such person did not possess a permit or registration, up to a maximum of three hundred dollars. The board may waive or reduce the late filing fee for just cause upon receipt of a written request from such person.

(F) Failure of a CPA certificate holder or PA registration holder to apply for either an Ohio permit or an Ohio registration within one year from the expiration date of the Ohio permit or Ohio registration last obtained or renewed, or one year from the date upon which the CPA certificate holder was granted a CPA certificate, shall result in suspension of the CPA certificate or PA registration until all fees required under divisions (D) and (E) of this section have been paid, unless the board determines the failure to have been due to excusable neglect. In that case, the fee for the issuance or renewal of the Ohio permit or Ohio registration, as the case may be, shall be the amount that the board shall determine, but not in excess of fifty dollars plus the fee for each triennial period or part of a period the certificate holder or registrant did not have either an Ohio permit or an Ohio registration.

(G) The board by rule may exempt persons from the requirement of holding an Ohio permit or Ohio registration for specified reasons, including, but not limited to, retirement, health reasons, military service, foreign residency, or other just cause.

(H)(1) The board by rule:

(a) May provide for the issuance of Ohio permits and Ohio registrations for less than three years' duration at prorated fees;

(b) Shall add a surcharge to the Ohio permit and Ohio registration fee imposed pursuant to this section of thirty dollars, provided that the board may prorate the surcharge if the board issues an Ohio permit or Ohio registration for less than three years.

(2) Each quarter, the board, for the purpose provided in section 4743.05 of the Revised Code, shall certify to the director of budget and management the number of Ohio permits and Ohio registrations issued or renewed under this chapter during the preceding quarter and the amount equal to that



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number times the amount of the surcharge added to each Ohio permit and Ohio registration fee by the board under division (H)(1) of this section.