



ACCOUNTANCY BOARD OF OHIO

77 SOUTH HIGH STREET, 18TH FLOOR
COLUMBUS, OHIO 43215-6128
PHONE: 614.466.4135 FAX: 614.466.2628
ACC.OHIO.GOV

JOHN E. PATTERSON, EXECUTIVE DIRECTOR

2014 LATE FIRM REGISTRATION RENEWAL APPLICATION-FIRMS NOT PERFORMING ATTEST SERVICES

All public accounting firms in Ohio that do not perform any financial reporting services (i.e., firms engaged in tax practice, consulting, etc.) and that use the "CPA" or "PA" designation with the firm name must register with the Board and use this renewal application. All public accounting firms in Ohio that perform attest services, such as compilations, reviews, audits, and attestation engagements, must also register with the Board and use the renewal application for attest firms. Please read the applicable law (Ohio Revised Code sections 4701.01 and 4701.04) and rules (Ohio Administrative Code rules 4701-13-01 through 4701-13-11 and 4701-7-04). The accountancy law and Board rules are available on our Web site.

Table with 3 columns: Fee Schedule After, 7/31/14, 01/31/15. Rows include Firms with (1-4) licensees, (5-9) licensees, and (10 or more) licensees.

The Non-Attest Firm renewal deadline was July 31, 2014. The Board will not abate late fees.

Renewal checklist: (Put N/A ("Not applicable") in front of any item that does not apply to your firm.)

- ___ Late Renewal fees as stated above; Make check payable to: Treasurer, State of Ohio.
___ List of names, addresses, and CPA/PA numbers (CPA.xxxxx or PA.xxxxx) of all licensed employees.
___ List of all owners of the firm, with the CPA/PA numbers (CPA.xxxxx or PA.xxxxx) of all licensed owners.
___ Copy of the firm's letterhead including the mailing address, telephone number, and contact person for each Ohio office.
___ Signed statement, if the firm is a limited liability entity, that the firm possesses adequate professional liability insurance per rule 4701-13-01. (This can be on the firm's letterhead.)
___ If the firm is requesting an exemption from the peer review requirements per division (J) of section 4701.04 of the Revised Code, you must check this line and submit a peer review exemption form with this application.
http://acc.ohio.gov/Portals/0/PDF/prexempt.pdf
___ A signed statement that the firm is in compliance with divisions (C) and (D) of section 4701.04 of the Ohio Revised Code. (This can be on the firm's letterhead.)

Name of Firm: _____ Firm ID number _____

Name of Chief Executive Officer: _____ Licensee ID number _____

Name of Contact Person if different from above: _____

Form with fields for E-mail Address, Telephone, Address (Mailing Address, Street Address), City, State, Mailing Zip, City, State, Street Zip.

I hereby state that to the best of my knowledge and belief, all information contained in this application, as well as the accompanying attachments, is true, accurate, and complete.

PRINT NAME and TITLE SIGNATURE DATE

REGISTRATION OF PUBLIC ACCOUNTING FIRMS;
Section 4701.04 of the Ohio Revised Code

(C) A public accounting firm shall satisfy all of the following requirements in order to register:

- (1) Except as provided in division (C)(5) of this section, each partner, shareholder, member, or other person who owns an equity interest in the public accounting firm shall hold an Ohio permit or a foreign certificate.
- (2) The chief executive of any office of a public accounting firm located in or doing business in this state shall hold an Ohio permit or a foreign certificate.
- (3) Each individual in a public accounting firm who signs any attest report issued from an office of the public accounting firm located in this state shall hold an Ohio permit.
- (4) An individual who owns an equity interest in the public accounting firm or is employed by the public accounting firm and who holds an Ohio permit or a foreign certificate, or a qualified firm that owns an equity interest in the public accounting firm, shall assume ultimate responsibility for any attest report issued from an office of the public accounting firm located in this state.
- (5) Any person who does not hold an Ohio permit or a foreign certificate and who holds an equity interest in the public accounting firm shall satisfy the conditions set forth in division (D) of this section.
- (6) The public accounting firm shall provide for the transfer of the equity interest owned by persons who do not hold an Ohio permit or a foreign certificate to either the public accounting firm or to another person who owns an equity interest in the firm if a person who does not hold an Ohio permit or a foreign certificate withdraws from or ceases to be employed by the public accounting firm. The public accounting firm may make payments in connection with the person's withdrawal from the firm to that person or, if that person is deceased or dissolved, to the person's estate or successor in interest.

(D) A person who does not hold an Ohio permit or a foreign certificate may own an equity interest in a public accounting firm if all of the following conditions are met:

- (1) All of the individuals who hold an Ohio permit or a foreign certificate and who own equity interests in the public accounting firm, and qualified firms that own equity interests in the public accounting firm, own, in the aggregate, a majority of the equity interests in the public accounting firm and control the public accounting firm.
- (2) The person does not assume or use any titles or designations specified in division (A) of section 4701.14 of the Revised Code. The person may designate or refer to the person as a shareholder, partner, member, principal, owner, or officer of the public accounting firm and also may use any other title that the board authorizes by rule.
- (3) The person is not in violation of any standard regarding the character or conduct of that person that the board establishes by rule.
- (4) The person's participation in the business of the public accounting firm is the person's principal occupation and consists of providing services to or on behalf of the public accounting firm, and the person is not functioning solely or predominately as a passive investor in the public accounting firm.
- (5) The person has graduated with a baccalaureate or higher degree conferred by a college or university approved by the board.
- (6) The person meets or exceeds the continuing education requirements that the board establishes by rule.
- (7) A person who holds a professional license, registration, or certification issued by this state or another state complies with the requirements of that license, registration, or certification.
- (8) The person abides by the code of conduct of the American Institute of Certified Public Accountants or a comparable code of professional conduct that the board adopts by rule.
- (9) The person complies with all applicable provisions of this chapter and the rules adopted by the board.