

UNLESS THE CLIENT OR THE CLIENT'S PERSONAL REPRESENTATIVE OR ASSIGNEE CONSENTS, AN ACCOUNTANT WHO HOLDS AN ACCOUNTANT'S DOCUMENT RELATING TO A CLIENT MAY NOT GIVE, SELL, OR OTHERWISE TRANSFER THE ACCOUNTANT'S DOCUMENT TO ANYONE OTHER THAN A PARTNER OF THE ACCOUNTANT.

SUBTITLE 6. PROHIBITED ACTS.

2-601. PRACTICING WITHOUT LICENSE.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, A PERSON MAY NOT PRACTICE, ATTEMPT TO PRACTICE, OR OFFER TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE UNLESS LICENSED BY THE BOARD.

2-602. PROVIDING SERVICES WITHOUT PERMIT.

EXCEPT FOR A LICENSED CERTIFIED PUBLIC ACCOUNTANT WHO OPERATES THE BUSINESS AS A SOLE PRACTITIONER, A PERSON MAY NOT OPERATE A BUSINESS THROUGH WHICH CERTIFIED PUBLIC ACCOUNTANCY IS PRACTICED, UNLESS:

(1) THE BUSINESS IS A PARTNERSHIP OR CORPORATION; AND

(2) THE PARTNERSHIP OR CORPORATION HOLDS A PERMIT ISSUED BY THE BOARD.

2-603. MISREPRESENTATION AS AUTHORIZED PRACTITIONER.

(A) IN GENERAL.

SUBJECT TO SUBSECTION (B) OF THIS SECTION AND UNLESS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY UNDER THIS TITLE, A PERSON MAY NOT REPRESENT TO THE PUBLIC BY USE OF THE TITLE "LICENSED CERTIFIED PUBLIC ACCOUNTANT", "CERTIFIED PUBLIC ACCOUNTANT", "PUBLIC ACCOUNTANT", OR "AUDITOR", BY USE OF THE ABBREVIATION "CPA", OR BY OTHER TITLE, BY DESCRIPTION OF SERVICES, METHODS, OR PROCEDURES, OR OTHERWISE, THAT THE PERSON IS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE.

(B) REPRESENTATIONS ALLOWED.

SUBSECTION (A) OF THIS SECTION DOES NOT PROHIBIT:

(1) THE DESCRIPTION OF ANY PRINCIPAL, OFFICER, OR EMPLOYEE OF ANY ORGANIZATION BY THE POSITION, TITLE, OR OFFICE HELD BY THAT INDIVIDUAL IN THE ORGANIZATION; OR

(2) A PARTNERSHIP OR CORPORATION THAT HOLDS A PERMIT UNDER SUBTITLE 4 OF THIS TITLE FROM USING, IN CONNECTION WITH THE NAME OF THE PARTNERSHIP OR CORPORATION, ANY OF THE TERMS OR ABBREVIATIONS THAT ARE REFERENCED UNDER SUBSECTION (A) OF THIS SECTION.

(C) EVIDENCE OF VIOLATION.