

ARTICLE 75A.

PUBLIC ACCOUNTANT.

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| <ol style="list-style-type: none"> 1. Certified public accountant. 2. Board of examiners. 3. Examinations. 4. Examination fee. 5. Qualification of applicant; exceptions. 6. Accountants from other states. 7. Public accountant; qualification. | <ol style="list-style-type: none"> 8-9. Who may practice as accountant or auditor. 10. Not applicable to tax advisers. 11. Not to disclose information, etc. 12. Penalties. 13. Rights under pre-existing law preserved. |
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An. Code, 1924, sec. 1. 1912, sec. 1. 1904, sec. 1. 1900, ch. 719, sec. 1. 1916, ch. 330, sec. 1. 1924, ch. 585, sec. 1.

1. Any citizen of the United States, or person who has duly declared his intention of becoming such citizen, residing or having a place for the regular transaction of business in the State of Maryland, being over the age of 21 years, and of good moral character, and who shall have received from the Governor of the State of Maryland a certificate of his qualification to practice as a certified public accountant, as hereinafter provided, shall be styled and known as a certified public accountant, and shall be entitled to use the abbreviation "C. P. A.," and a firm or partnership may practice as certified public accountants under any individual or firm name and may use the abbreviation "C. P. A." if each of the members thereof is the holder of a certified public accountant certificate heretofore or hereafter issued by the Governor of Maryland, or if any member thereof is the holder of a certified public accountant certificate heretofore issued by the Governor of Maryland and is actually engaged in the public practice of accounting in this State on January 1, 1924, under the individual or firm name so used or to be used, and an individual may practice as a certified public accountant under a firm name and may use the abbreviation "C. P. A." if he is the holder of a certified public accountant certificate heretofore issued by the Governor of Maryland and is actually engaged in the public practice of accounting in this State on January 1, 1924, under the firm name so used or to be used, and no other person, firm or corporation shall assume the title of certified public accountant or use the abbreviation "C. P. A.," or any other words, letters or figures to indicate that the person so using the same is a certified public accountant, or use such title or the abbreviation thereof followed by the name or abbreviation of any State of the United States, or the District of Columbia, or any territory or dependency of the United States, or any foreign country or nation by or under the authority of which such person may have directly or indirectly obtained the right to use the title of certified public accountant or the abbreviation "C. P. A." in such state, district, territory, dependency, country or nation, or use such title or abbreviation thereof followed by any other initials, words or names whatsoever. Provided that nothing in this Article shall prohibit any certified public accountant or public accountant, or firm of certified public accountants or firm of public accountants, certified or registered, or hereafter certified or registered under this Article,