

Article 75A - Public Accountancy

2.

(a) The certificate of "certified public accountant" shall be granted by the Board to any person:

(1) Who is a citizen of the United States, or has duly declared his intention of becoming such citizen, and

(2) Who is [and has been] a resident of Maryland [continuously for at least one year immediately preceding] AT the date of filing his examination application, and

(3) Who has attained the age of eighteen years, and

(4) Who is of good moral character, and

(5) Who meets the requirements of education or experience specified in § 3 hereof, and

(6) Who shall have passed a written examination conducted by or in behalf of the Board as specified and directed in § 4, or as to whom the examination shall have been waived under § 5.

5.

(a) The Board may in its discretion waive the examination and issue by reciprocity a certificate as a certified public accountant of Maryland upon being satisfied that:

(1) The applicant is [and has been] a resident of Maryland [continuously for at least one year immediately preceding] AT the date of filing his application; or is a general partner in a partnership registered or about to be registered under § 6, or is an officer of a corporation authorized to practice under § 9, and intends to participate in or supervise the partnership's or corporation's public accounting practice in Maryland as a member of such partnership or corporation;

(2) [He] THE APPLICANT has the qualifications specified in § 2 (a) (1), (3) and (4) and meets what the Board determines to be substantially the equivalent of the applicable qualifications in § 3, taking into consideration his education and experience.

(3) He holds a certificate as a certified