

- (2) THE DEATH OF ANY STOCKHOLDER; AND
- (3) ANY CHANGE IN STOCKHOLDERS.

2-409. USE OF PARTNERSHIP NAME BY SURVIVING PARTNER.

ON THE DEATH OF THE NEXT TO THE LAST PARTNER, THE LONE SURVIVING PARTNER OF A PARTNERSHIP OF LICENSED CERTIFIED PUBLIC ACCOUNTANTS MAY USE THE PARTNERSHIP NAME FOR 1 YEAR.

2-410. DENIALS, REPRIMANDS, SUSPENSIONS, AND REVOCATIONS.

(A) GROUNDS.

SUBJECT TO THE HEARING PROVISIONS OF § 2-412 OF THIS SUBTITLE, THE BOARD, ON THE AFFIRMATIVE VOTE OF A MAJORITY OF ITS MEMBERS, MAY DENY A PARTNERSHIP OR CORPORATE PERMIT TO ANY APPLICANT, REPRIMAND ANY PARTNERSHIP OR CORPORATE PERMIT HOLDER, OR SUSPEND OR REVOKE A PARTNERSHIP OR CORPORATE PERMIT:

- (1) FOR ANY GROUND AS MAY BE APPLICABLE UNDER § 2-315 OF THIS TITLE;
- (2) IF THE APPLICANT OR PERMIT HOLDER FRAUDULENTLY OR DECEPTIVELY OBTAINS OR ATTEMPTS TO OBTAIN A PERMIT; OR
- (3) IF THE APPLICANT OR PERMIT HOLDER FRAUDULENTLY OR DECEPTIVELY USES A PERMIT; OR
- (4) IF THE APPLICANT OR PERMIT HOLDER:
 - (I) FAILS TO MEET OR CONTINUE TO MEET THE QUALIFICATIONS OR REQUIREMENTS SET FORTH UNDER § 2-402 OR § 2-403 OF THIS TITLE; OR
 - (II) HAS A PARTNER OR CORPORATE OFFICER WHOSE LICENSE HAS BEEN SUSPENDED OR REVOKED BY THE BOARD.

(B) SURRENDER OF DOCUMENTS.

ON SUSPENSION OR REVOCATION OF A PERMIT, THE HOLDER SHALL SURRENDER TO THE BOARD:

- (1) THE HOLDER'S PERMIT CERTIFICATE; AND
- (2) ANY OTHER DOCUMENT, ISSUED UNDER THIS OR ANY OTHER PRIOR LAW OF THE STATE, THAT SPECIFIES THAT THE HOLDER IS A CERTIFIED PUBLIC ACCOUNTANCY FIRM, A REGISTERED CERTIFIED PUBLIC ACCOUNTANCY FIRM, OR AN ENROLLED CERTIFIED PUBLIC ACCOUNTANCY FIRM.

(C) RETURN OF DOCUMENTS.

AT THE END OF A SUSPENSION PERIOD, THE BOARD SHALL RETURN TO THE PERMIT HOLDER ANY DOCUMENT SURRENDERED UNDER THIS SECTION.