

[(a) Except as otherwise provided in this title, an] AN individual shall be licensed by the Board before the individual may practice certified public accountancy in the State.

[(b) This section does not apply to a certified public accountant licensed by another state or a foreign country while the accountant temporarily practices certified public accountancy in this State, if:

(1) the services provided in this State are provided in relation to the regular practice of the accountant outside this State;

(2) the services provided in this State are provided in conformity with the rules of professional conduct and other regulations adopted by the Board;

(3) each statement or report that relates to the services provided in this State is signed in and issued from the out-of-state office of the accountant on a form or stationery that sets forth the address of that office; and

(4) the accountant does not establish an office to practice certified public accountancy in this State.]

2-320.

(A) THE BOARD MAY ISSUE A LIMITED LICENSE FOR THE PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY ON A SPECIFIC JOB TO ANY APPLICANT WHO:

(1) IS LICENSED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN ANOTHER STATE OR FOREIGN COUNTRY;

(2) IS NOT A RESIDENT OF THIS STATE;

(3) DOES NOT HAVE A PLACE OF BUSINESS IN THIS STATE;

(4) SUBMITS TO THE BOARD AN APPLICATION ON THE FORM THAT THE BOARD PROVIDES; AND

(5) PAYS TO THE BOARD AN APPLICATION FEE OF \$25.

(B) A LIMITED LICENSE AUTHORIZES THE LICENSEE TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY ONLY FOR THE SPECIFIC JOB FOR WHICH IT WAS ISSUED.

(C) ANY STATEMENT OR REPORT RELATING TO THE SERVICES PROVIDED IN THIS STATE SHALL BE SIGNED IN AND ISSUED FROM THE INDIVIDUAL'S OUT-OF-STATE OFFICE ON A FORM OR STATIONERY THAT SETS FORTH THE ADDRESS OF THAT OFFICE.