

(2) (I) "FIRM" MEANS A PROPRIETORSHIP, PARTNERSHIP, OR PROFESSIONAL CORPORATION ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTANCY.

(II) "FIRM" INCLUDES AN EMPLOYEE OF THE FIRM.

(3) (I) "LICENSED CERTIFIED PUBLIC ACCOUNTANT" HAS THE MEANING STATED IN § 2-101(D) OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE.

(II) "LICENSED CERTIFIED PUBLIC ACCOUNTANT" INCLUDES AN EMPLOYEE OF THE LICENSED CERTIFIED PUBLIC ACCOUNTANT.

(4) "PERMIT" HAS THE MEANING STATED IN § 2-101(E) OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE.

(5) "PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY" HAS THE MEANING STATED FOR "PRACTICE CERTIFIED PUBLIC ACCOUNTANCY" IN § 2-101(F) OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE.

(6) (I) "PRACTICE OF PUBLIC ACCOUNTANCY" MEANS THE PERFORMANCE OR THE OFFERING TO PERFORM BY A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR A FIRM, WHILE HOLDING OUT TO THE PUBLIC, SERVICES FOR A CLIENT OR A POTENTIAL CLIENT THAT INVOLVE:

1. THE USE OF ACCOUNTING OR AUDITING SKILLS, INCLUDING THE ISSUANCE OF REPORTS ON FINANCIAL STATEMENTS;

2. FINANCIAL MANAGEMENT, ADVICE, OR CONSULTATION; OR

3. THE PREPARATION OF TAX RETURNS OR THE FURNISHING OF ADVICE ABOUT TAX MATTERS.

(II) "PRACTICE OF PUBLIC ACCOUNTANCY" INCLUDES THE PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY.

(7) "QUALITY REVIEW" MEANS AN INDEPENDENT APPRAISAL, REVIEW, OR STUDY OF THE PROFESSIONAL WORK OF A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM IN THE PRACTICE OF PUBLIC ACCOUNTANCY THAT IS MADE BY A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM THAT IS NOT AFFILIATED WITH THE LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM UNDERGOING A QUALITY REVIEW.