

(1) for a partnership applicant, a list of each partner who practices or who intends to practice certified public accountancy in the State;

(2) for a limited liability company, a list of each member who practices or who intends to practice certified public accountancy in the State; and

(3) for a corporate applicant, a list of all of the shareholders of the corporation.

2-405.

(a) If an applicant qualifies for a permit under this subtitle, the Board shall send the applicant a notice that states that:

(1) the applicant has qualified for a permit; and

(2) on receipt of a permit fee set by the Board, the Board will issue a permit to the applicant.

(b) On payment of the permit fee, the Board shall issue a permit to each applicant that meets the requirements of this subtitle.

2-406.

(a) Subject to subsection (b) of this section and while a permit is in effect, it authorizes the holder to:

(1) operate a business through which an individual practices certified public accountancy; and

(2) represent to the public that the business provides the services of a licensed certified public accountant.

(b) A permit authorizes the holder to provide a service that constitutes practicing certified public accountancy only if the service is performed by an individual who is licensed or otherwise authorized under this title to practice.

**(C) A FIRM MAY USE THE TITLE "CPA" OR "CPA FIRM" WITHOUT A PERMIT ISSUED UNDER THIS SECTION IF THE FIRM IS PERFORMING OTHER PROFESSIONAL SERVICES THAT DO NOT REQUIRE A PERMIT IF:**

**(1) THE FIRM PERFORMS THOSE SERVICES THROUGH AN INDIVIDUAL WITH A PRACTICE PRIVILEGE UNDER § 2-321 OF THIS TITLE; AND**