

Article - Business Occupations and Professions

[\[Previous\]](#)[\[Next\]](#)

§2-401.

(a) A firm shall hold a permit issued by the Board if the firm:

(1) has an office in this State that performs attest services as defined in § 2-101(c) of this title; or

(2) has an office in this State that uses the title “CPA” or “CPA firm”.

(b) A firm that does not have an office in this State may perform attest services as defined in § 2-101(c) of this title for a client in this State without a permit if the firm:

(1) meets the application and peer review requirements under §§ 2-402, 2-402.1, and 2-403 of this subtitle and § 2-4A-02 of this title; and

(2) performs services through an individual with a practice privilege under § 2-321 of this title in the state where the individual with a practice privilege retains a principal place of business.

(c) The Board shall grant or renew a permit to practice as a CPA firm to a partnership, limited liability company, or corporation that demonstrates its qualifications in accordance with this section.

(d) If a firm does not meet the requirements of this section, the firm may perform professional services other than attest services while using the title “CPA” or “CPA firm” in this State without a permit, if the firm:

(1) performs those services through an individual with a practice privilege provided under § 2-321 of this title; and

(2) performs those services in the state where the individual with a practice privilege retains a principal place of business.

[\[Previous\]](#)[\[Next\]](#)