3.1.11. Firm Names.

(a) A firm licensed by the Board may not conduct business, perform or offer to perform services or provide products under a name other than the name in which the firm is registered and issued a CPA firm permit. No licensee or firm permit holder shall engage in the practice of public accountancy using a firm name which includes any fictitious name, that includes descriptive words relating to the quality of services offered, indicates specialization or is misleading as to the legal form of the firm, or about the persons who are partners, officers, or shareholders of the firm, or about any other matter. A firm also shall not place any speciality or restricted words sufficiently close to the firm name to confuse it as part of the firm name.

(b) A foreign firm must comply with the firm names as described herein and be so registered with the Secretary of State to do business under the acceptable name. As described in Section 3.1.6. this documentation must be submitted as part of initial or annual registration with the Board.

(c) No firm will be permitted to register with the Board as a certified public accounting firm unless the firm name contains the personal name/names, initials and names, or initials of one or more individuals who are present or previous CPA owners of the firm. <u>However, a firm name may contain the name or pertinent part thereof which identifies membership of that firm in an association or alliance of certified public accounting firms.</u>

(d) The Board will not register two CPA firms under the same name unless there are different individuals involved with identical surnames.

(e) The name of a non-licensee or nonowner employee may not be used as part of a CPA firm name.

(f) The CPA firm may continue to use the name of a deceased CPA owner on its letterhead provided some indication is made which will show the individual is no longer living.

(g) The name of any former partner, member, or shareholder may not be used in a registered firm name during the period of sanction when the former partner member, or shareholder has been prohibited from practicing public accountancy or prohibited from using the title "*CPA*".

(h) Partnership.

(1) If a partner dies or withdraws from a firm and there is no change in the firm name, the partnership will not be required to again register with the Board until the next annual registration.

(2) If, for any reason, there is a change in the name of a partnership, it must file a new application for registration.

(3) A partner surviving the death or withdrawal of all other partners may continue to practice under a partnership name for up to two years after becoming a sole practitioner