

**RULE 9 COMMUNICATION, CHANGE OF ADDRESS OR
BUSINESS AFFILIATION**

**9.1 NOTICE OF NEW RESIDENCE OR BUSINESS ADDRESS, OR ADDRESS OF
ADDITIONAL OFFICE; NOTICE OF CLOSING OF OFFICE; RETURN OF
CERTIFICATE OF REGISTRATION**

Notice shall be given by the licensee to the Board within thirty (30) days of any new residence or business address or the address of any additional office opened for the practice of public accounting in this State. Address changes to be communicated to the Board include mailing and electronic mail addresses.

Notice must be similarly given by the licensee of the closing of any such offices. No form is provided for such notices, but they must be in writing and whether in letter form or otherwise, they must be clearly headed with "Notice of New Office", "Closing of Office", or similar wording, and, in the case of a new office, the name and the certificate or registration number of the resident manager is to be furnished. All offices of the practice of public accounting, on closing, must return any certificate of registration issued by the Board.

**9.2 NOTICE OF CHANGE OF EMPLOYMENT OR BUSINESS AFFILIATION AND OF
EMPLOYER OR BUSINESS AFFILIATE ADDRESS**

The Board shall be notified by the licensee within thirty (30) days of any change employment or business affiliation, together with the address (including e-mail address) of the new employer or business affiliate.

**9.3 SUPERVISED PERMIT OF FIRM OPERATIONS UPON DEATH, INCAPACITY, OR
BANKRUPTCY**

Upon the death or incapacity of a licensee or the closing of an accounting firm for any reason, including bankruptcy, the Board may in its discretion, based upon the merits and circumstances of each case, permit the accounting firm to continue operating for a period of time not to exceed one hundred eighty (180) days under the supervision of a person approved by the Board and subject to conditions prescribed by the Board.