17 CAR § 235-202. Independence.

(a) A licensee in public practice shall be independent in the performance of professional services as required by professional standards as defined in 17 CAR § 236-701.

(b) When a licensee is associated with a nonlicensed office or business, the licensee shall disclose the licensee's lack of independence when performing attest services or compilation services for a client who has paid or is expected to pay a commission or contingent fee to such nonlicensed office or business.

17 CAR § 235-203. Integrity and objectivity.

(a) In the performance of professional services, a licensee:

(1) Shall maintain objectivity and integrity;

(2) Shall be free of conflicts of interest; and

(3) Shall not knowingly misrepresent facts nor subordinate judgment to others.

(b) In tax practice, however, a licensee may resolve doubt in favor of the client as long as there is reasonable support for their position.

17 CAR § 235-204. Incompatible occupations.

A licensee shall not concurrently engage in the practice of public accountancy and in any other business or occupation which impairs the licensee's independence or objectivity in rendering professional services.