

17 CAR § 236-502. Disclosure of state of licensure by individuals or firms with practice privileges.

(a)(1) Individuals or firms practicing public accounting in Arkansas or practicing public accounting for a client with its home office in Arkansas while exercising a practice privilege shall not make any representation tending to falsely indicate that the individual or firm is licensed under Arkansas Code § 17-12-301, § 17-12-308, or § 17-12-401.

(2) Such individuals or firms may truthfully identify themselves as licensed in any jurisdiction in which they hold a valid, active license to practice as certified public accountants.

(3)(A) Acceptable titles for the individual or firm exercising the practice privilege afforded under this section include, but are not limited to, the following examples:

- (i) CPA (or CPA Firm) licensed in [name of state];
- (ii) [Name of state] CPA;
- (iii) CPA – [name of state]; or
- (iii) CPA practicing under a practice privilege.

(B) Such individuals or firms could also use cards, stationery, or similar materials with the title “CPA” as long as the materials reflect the individual’s or firm’s principal place of business outside of Arkansas.

(b) Firms and individuals practicing public accounting in Arkansas shall provide, upon a client’s or prospective client’s request, accurate information on:

- (1) The state or states of licensure;
- (2) Principal place of business;
- (3) Contact information; and
- (4) Manner in which licensure status can be verified.