17 CAR § 236-605. Nonresident public accountants.

(a) A nonresident public accountant and an Arkansas certified public accountant may form a partnership or corporation for the practice of public accountancy, which shall be registered with the Arkansas State Board of Public Accountancy, provided that:

(1) The nonresident public accountant holds a valid and unrevoked license in a jurisdiction having a regulatory law regarding public accountants;

(2) The nonresident public accountant shall not actively practice public accounting in Arkansas as an individual or as a partner or shareholder of the firm; and

(3) The nonresident public accountant shall not hold himself or herself out as a public accountant in Arkansas.

(b) The board will not register such a partnership or corporation if the nonresident public accountant lives in a state which does not have a regulatory accountancy law.