

17 CAR § 236-801. Address changes.

(a)(1) Notice shall be given by the licensee to the Arkansas State Board of Public Accountancy within thirty (30) days for any:

- (A) change in residence;
- (B) change in business address;
- (C) opening of a new office engaged in the practice of public accounting;

and

- (D) closing of an office engaged in the practice of public accounting;

(2) Address changes to be communicated to the board include mailing and electronic mail addresses.

(b) Changes in personal residence, business address, or email addresses may be made online on the board's website and serve as notification.

(c) Notification for the opening or closing of offices engaged in the practice of public accounting must be in writing and, whether in letter form or otherwise, 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. No form is provided for such notice.

(d) Upon closing, all offices engaged in the practice of public accounting must return any certificate of registration issued by the board.