

1105.6300 MISLEADING CPA FIRM NAMES.

A CPA firm name is misleading within the meaning of Minnesota Statutes, section 326A.10, paragraph (h), if, among other things, the CPA firm name:

- A. implies the existence of a legal entity when the firm does not exist in that form;
- B. includes the name of a person who is neither a present nor a past partner, member, or shareholder of the firm; or
- C. includes the name of a person who is not a CPA if the title "CPAs" is included as part of the firm name.

The firm name shall not include the name of a person who was a past partner, member, or shareholder of the firm if the person withdraws consent to the use or if the person becomes a partner, member, shareholder, or owner of a firm established under Minnesota Statutes, section 326A.05.

Statutory Authority: *MS s 326.18; 326A.02*

History: *27 SR 1425; 30 SR 422; 33 SR 476*

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