

**IC 25-2.1-6**  
Chapter 6. Accounting Practitioners

**IC 25-2.1-6-1**  
**Repealed**  
(Repealed by P.L.190-2007, SEC.16.)

**IC 25-2.1-6-2**  
**Repealed**  
(Repealed by P.L.190-2007, SEC.16.)

**IC 25-2.1-6-3**  
**Repealed**  
(Repealed by P.L.190-2007, SEC.16.)

**IC 25-2.1-6-4**  
**Repealed**  
(Repealed by P.L.190-2007, SEC.16.)

**IC 25-2.1-6-4.5**  
**No new certificates; renewal of certificate held before July 1, 2007**  
Sec. 4.5. (a) The board may not issue a certificate under this chapter after July 1, 2007.  
(b) The board may renew a certificate under this chapter that is held validly before July 1, 2007.  
*As added by P.L.190-2007, SEC.11.*

**IC 25-2.1-6-5**  
**Use of title "accounting practitioner"**  
Sec. 5. An individual who is registered with the board to practice accounting as an accounting practitioner and holds a valid certificate issued under section 1 of this chapter (before its repeal) or renewed under IC 25-2.1-4 may be known as an "accounting practitioner" and may use the abbreviation "AP". However, an individual registered as an accounting practitioner may not prepare or render accounting opinions or certificates for any purpose, including financial statements, schedules, reports, or exhibits for publication, credit purposes, and use in a court.  
*As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.36; P.L.190-2007, SEC.12.*

**IC 25-2.1-6-6**  
**Practice of accounting practitioners as firm**  
Sec. 6. A firm engaged in Indiana in the practice of accountancy as accounting practitioners shall register with the board as a firm of accounting practitioners, and have and maintain all of the following requirements:  
(1) A least one (1) partner must be a certified public accountant, a public accountant, or an accounting practitioner who holds an active certificate to practice in Indiana.

(2) Each partner personally engaged within Indiana in the practice of accountancy as a member of the firm must be a certified public accountant, a public accountant, or an accounting practitioner who holds an active certificate to practice in Indiana.

(3) Each partner:

(A) shall be a certified public accountant, a public accountant, or an accounting practitioner in good standing of a state; or

(B) who is a nonresident of the United States and who is not a certified public accountant, a public accountant, or an accounting practitioner in good standing of a state shall hold a license or rating in a foreign country that is equivalent to that of a certified public accountant, a public accountant, or an accounting practitioner in the United States.

(4) Each resident manager in charge of an office of a firm in Indiana must be a certified public accountant, a public accountant, or an accounting practitioner who holds a certificate to practice in Indiana.

*As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.37.*

#### **IC 25-2.1-6-7**

##### **Verification of application for firm registration; notice of membership changes**

Sec. 7. (a) An application for registration must be verified by a partner, a member, an officer, or a shareholder of the firm who holds a certificate to practice in Indiana as a certified public accountant, a public accountant, or an accounting practitioner.

(b) The board shall determine whether each applicant is eligible for registration.

(c) A firm that is registered and holds a firm permit issued under this chapter may use the words "accounting practitioners" or the abbreviation "APs" in connection with the firm's name.

(d) Notification must be given the board, at least thirty (30) days after the admission to or withdrawal of a partner, a member, an officer, or a shareholder residing in Indiana from a registered firm.

*As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.38.*

#### **IC 25-2.1-6-8**

##### **Issuance or renewal of permit to firm**

Sec. 8. (a) The board shall issue or renew a permit to an accounting practitioner firm that applies and meets the requirements under this chapter.

(b) Applications and renewals under this chapter are subject to IC 25-2.1-5-2 and IC 25-2.1-5-3.

*As added by P.L.128-2001, SEC.39.*