



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida's Future...  
**Right Here.  
Right Now.**

July 23, 2001

Mr. Alan Zirlin  
901 NE 2 Avenue  
Miami FL 33132

Jeb Bush  
Governor

Kim Binkley-Seyer  
Secretary

Dear Mr. Zirlin:

Division of Certified Public  
Accounting

Board of Accountancy

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At a meeting on July 18, 2001, the Board of Accountancy considered your request for an opinion relating to 61H1-26.001 Form of Practice and Name. The Board concluded that if the "firm" is not practicing public accounting as defined in 473.302(7) then the CPA owner could use the CPA designation, (provided the CPA held an active license) and the firm would not have to be licensed as a CPA firm. However, if the firm is practicing public accounting as defined in 473.302(7) and/or wishes to hold out as a CPA or public accounting firm the firm would have to be licensed by the Board of Accountancy. In that case, the firm and its owners would have to comply with all of the provisions of Chapter 473, F.S., and 61H1-, F.A.C. It should also be noted that the individual CPA cannot practice public accounting as defined in 473.302(7)(a) as a member of the unlicensed firm.

Please keep in mind that this opinion is based solely on the facts set forth in your letter and is not intended to be an opinion of general applicability. Furthermore, we have not conducted an independent factual investigation to determine whether other relevant facts do or may exist. We have not determined whether any aspects of these transactions run afoul of any law or rule other than those specifically mentioned herein.

Sincerely,

DIVISION OF CERTIFIED PUBLIC ACCOUNTING

BY: \_\_\_\_\_

Martha P. Willis  
Division Director

MPW/jc