

325.290 Use of title "certified public accountant" -- Uncompensated services provided by licensee granted continuing professional education waiver based on retirement.

- (1) Only an individual who has received a license to practice or qualifies for a practice privilege shall be styled and known as a "certified public accountant." A certified public accountant may also use the abbreviation "CPA" or "public accountant."
- (2) Licensees granted a waiver from continuing professional education based on retirement may use "certified public accountant," "public accountant," or "CPA," but shall not engage in regulated activities.
- (3) Nothing in this section shall preclude a licensee who has been granted a continuing professional education waiver based on retirement from providing the following uncompensated services on a volunteer basis:
 - (a) Preparing taxes;
 - (b) Participating in a government-sponsored business-mentoring program;
 - (c) Serving on the board of directors for a nonprofit or governmental organization; or
 - (d) Serving on a government-appointed advisory body.
- (4) As prescribed by the board in accordance with administrative regulations promulgated by the board, licensees applying for and renewing the continuing professional education waiver based on retirement shall affirm their understanding of the limited types of activities in which they may engage while on the waiver and their understanding that they have a professional duty to ensure that they hold the professional competencies necessary to offer these limited services.

Effective: June 27, 2025

History: Amended 2025 Ky. Acts ch. 4, sec. 1, effective June 27, 2025. -- Amended 2008 Ky. Acts ch. 101, sec. 5, effective July 15, 2008. -- Amended 2000 Ky. Acts ch. 99, sec. 6, effective July 14, 2000. -- Amended 1994 Ky. Acts ch. 248, sec. 6, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 285, sec. 5, effective July 13, 1990. -- Created 1946 Ky. Acts ch. 210, sec. 3(6).