

**Sec. 20-280-20. Use of title upon registration of a certificate**

(a) **General rule.** The holder of a certificate who does not also hold a license shall not use the title pertaining to such certification except as permitted by this section.

(b) **Non-business use.** The holder of a registered certificate may use the title pertaining to such certification on personal stationary, checks and social correspondence, provided that, such title shall not be used in connection with any activity engaged in for the purpose of generating income or which does generate income, except as permitted in subsections (c), (d) and (e) of this section.

(c) **Public practice.** The holder of a registered certificate who is an employee of a firm which holds a current permit to practice public accountancy but who is not a proprietor, partner, shareholder or member of such firm, may use the title pertaining to such certification, in the course of his employment with such firm, in the following manner: (1) in oral or written communication related to the business of such firm; (2) in connection with the listing of such employee's name on business cards if the cards identify such firm; and (3) in connection with the listing of such employee's name on the firm's letterhead and in advertising for the firm, provided that such letterhead or advertising indicates that such employee is not a proprietor, partner, shareholder or member in such firm. Such letterhead or advertising may so indicate by the use of wording, graphic devices, grouping or physical separation of names, or some other means, or by a combination of any of the foregoing, which clearly indicates on the face of such letterhead or advertising that certain individuals or a certain group or groups of individuals listed therein consist only of proprietors, partners, shareholders or members, while other individuals or another group or groups listed therein consist only of individuals who are not proprietors, partners, shareholders or members.

(d) **Academic use.** The holder of a registered certificate employed, either full time or part time, as a faculty member or administrator of an educational institution, whether public or private, for profit or nonprofit, may use the title pertaining to such certification in the course of his academic activities or administrative duties, including, but not limited to, use in business cards, academic catalogues, articles, books and other publications and in academic directories or listings.

(e) **Business use other than in public practice.** The holder of a registered certificate who is an officer, director, employee, or agent of an entity, other than a firm engaged in the practice of public accountancy, may use the title pertaining to such certification in the course of his duties as such officer, director, employee, or agent only if such usage clearly identifies the entity and the person's position within such entity, and may include use on correspondence, business cards, directories, and oral or written communication; provided, however, in no event shall such title be used on, or in connection with any report or any financial statement which the certificate holder has reason to believe may be transmitted to a party outside of the entity.

(f) **Use for which license is required.** Nothing in this section shall be construed to allow the holder of a certificate, who does not also hold a license, to affix his name or the name of any firm to a report, or to affix the name of a firm or his name together with a title pertaining to such certification to any tax return, or to allow the holder of a certificate, who does not also hold a license and a permit, to practice public accountancy.

(g) **Non-Connecticut certificates.** If the certificate registered pursuant to section 20-

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281c of the Connecticut General Statutes was issued by a jurisdiction other than Connecticut, any use in writing or in print of the title pertaining to such certification shall be accompanied by the name, or the abbreviation of the name, of the jurisdiction which issued such certificate.

(Effective June 22, 1994; Amended November 19, 2015; Amended February 11, 2019)