

**481—1033.3(542) Rules applicable to CPAs and LPAs who use the titles in offering or rendering products or services to clients.****1033.3(1) Use of title.**

*a. Certified public accountant.* Only a person who holds an active, unexpired certificate and who complies with 481—Chapter 1025, Licensure Status and Renewal of Certificates and Licenses, and 481—Chapter 1030, Continuing Education, or a person lawfully exercising a practice privilege under Iowa Code section 542.20 may use or assume the title “certified public accountant” or the abbreviation “CPA” or any other title, designation, word(s), letter(s), abbreviation(s), sign, card, or device indicating that such person is a certified public accountant.

*b. Licensed public accountant.* Only a person holding a license as a licensed public accountant may use or assume the title “licensed public accountant” or the abbreviation “LPA” or any other title, designation, word(s), letter(s), abbreviation(s), sign, card, or device indicating that such person is a licensed public accountant.

**1033.3(2) Forms of practice.**

*a. Certified public accountant firms.* A sole proprietorship, corporation, partnership, limited liability company, or any other form of organization has to apply for a permit to practice under Iowa Code section 542.7 and these rules as a firm of certified public accountants in order to use the title “CPAs” or “CPA firm,” as more fully described in 481—Chapter 1027.

*b. Licensed public accounting firms.* A sole proprietorship, corporation, partnership, limited liability company, or any other form of organization has to apply for a permit to practice under Iowa Code section 542.8 and these rules as a firm of licensed public accountants in order to use the title “LPAs” or “LPA firm,” as more fully described in 481—Chapter 1028.

**1033.3(3) Acting through others.** A CPA or an LPA is obligated to not allow others to carry out on the CPA’s or LPA’s behalf, either with or without compensation, acts which, if carried out by the CPA or LPA, would violate the rules of professional ethics and conduct.

[ARC 7689C, IAB 3/6/24, effective 4/10/24; Editorial change: IAC Supplement 6/10/26]