

Kansas Administrative Regulations

Board of Accountancy

Article 6.—Additional Offices

74-6-1. Definitions of office and firm.

(a) "Office" shall mean any space that is identified to the public as being connected with a registered firm with a location in Kansas, or for which there is a separate telephone listing in a telephone directory.

(b) "Firm," as used in this article, has the meaning specified in K.S.A. 1-321 and amendments thereto.

(Authorized by K.S.A. 1-202; implementing K.S.A. 1-308, as amended by L. 2007, Ch. 97, §3; effective Jan. 1, 1966; amended Jan. 1, 1972; amended Aug. 23, 1993; amended Jan. 12, 1996; amended Nov. 17, 2000; amended Jan. 11, 2008.)

***** Authenticated Kansas Administrative Regulation *****