A sole proprietor who wishes to practice using a fictitious name shall register with, and be approved by, the California Board of Accountancy before practicing and holding out to the public.

Licensees intending to operate using a fictitious name should carefully review Section 5060 of the Business and Professions Code and Section 67 of Title 16 of the California Code of Regulations.

The name of the firm must meet the requirements set forth in Section 75.5 of Title 16 of the California Code of Regulations and Section 5060 of the Business and Professions Code. Because Board staff are unable to provide guidance regarding whether a particular firm name will be considered false or misleading by your clients, licensees are encouraged to contact their legal counsel for guidance.

Licensees may also wish to review Business and Professions Code Section 17500 concerning false and misleading advertising and Business and Professions Code Sections 17900 – 17930 specifying general requirements for fictitious business names.

For questions on registering a fictitious name, please contact Board staff at (916) 561-1701.

**EXCERPT FROM BUSINESS AND PROFESSIONS CODE, DIVISION 3, CHAPTER 1, ARTICLE 3.5**

**Name of Firm**

Section 5060
(a) No person or firm may practice public accountancy under any name which is false or misleading.
(b) No person or firm may practice public accountancy under any name other than the name under which the person or firm holds a valid permit to practice issued by the board.
(c) Notwithstanding subdivision (b), a sole proprietor may practice under a name other than the name set forth on his or her permit to practice, provided the name is registered by the board, is in good standing, and complies with the requirements of subdivision (a).
(d) The board may adopt regulations to implement, interpret, and make specific the provisions of this section including, but not limited to, regulations designating particular forms of names as being false or misleading.

**EXCERPT FROM THE CALIFORNIA CODE OF REGULATIONS, TITLE 16, DIVISION 1, ARTICLE 9**

Section 67 Approval of Fictitious Name - No sole proprietor may practice under a name other than the name set forth on his or her permit to practice unless such name has been registered with the board. Any registration issued under this section shall expire five years after the date of issuance unless renewed prior to expiration.

11L-59 (Rev. 1/19)
FICTITIOUS NAME REGISTRATION
APPLICATION FOR SOLE PRACTITIONER

Instructions to Applicant:

- All fictitious names must be registered with the California Board of Accountancy (CBA) before practicing or holding-out to the public.
- Complete the application in its entirety and return to the CBA at the address above. Incomplete applications will be returned.
- The applicant must hold a valid, active CPA/PA license in good standing.
- No fee is required.
- Faxed applications are not acceptable. The application must be submitted with an original signature.
- Allow four to six weeks processing time.

<table>
<thead>
<tr>
<th>1. Fictitious Name</th>
<th>Business Telephone Number</th>
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2. Address of place of practice where fictitious name will be used.

3. City | State | Zip Code

4. Name and License Number of CPA/PA applying.

<table>
<thead>
<tr>
<th>NAME</th>
<th>CPA/PA LICENSE NUMBER</th>
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By submitting this application for fictitious name registration, you are acknowledging that you have read and understand the Rules of Professional Conduct adopted by the California Board of Accountancy (CBA). Reference California Business and Professions Code, Chapter 1 of Division 3, Article 3.5 (starting at section 5060) and California Code of Regulations Title 16, Division 1, Article 9 (starting at section 50).

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:________________    Signature:_______________________________
PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the CBA, to determine qualifications for a Certified Public Accountant Fictitious Name. Section 60 of the Business and Professions Code and Title 16, California Code of Regulations Section 67 authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the CBA is responsible for maintaining the information in this application, and may be contacted at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833 telephone number (916) 263-3680 regarding questions about this notice or access to records.