

Title 30: Mississippi State Board of Public Accountancy

Part 1: Mississippi State Board of Public Accountancy Rules and Regulations

Part 1 Chapter 2: Licenses and Practice Privileges

Rule 2.5. Retirement Status or Permanent Disability

Rule 2.5.1. Retired Status: An individual who holds a current license issued by the board who is 55 years old or older and has filed a request for retired status on a form prescribed by the board which indicates the licensee does not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements or other compilation communication, or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters.

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Rule 2.5.1. Retired Status: An individual who holds a current license issued by the board who is 55 years old or older and has ~~timely~~ filed a request for retired status on a form prescribed by the board which indicates the licensee does not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements or other compilation communication, or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. ~~An individual may be granted retired status only at the time of annual license renewal.~~