**Section 1430.5050 Form of Organization and Name**

a) A registered public accountant may practice public accounting only in a form of organization permitted by Illinois law or regulation.

b) A registered public accountant shall not practice under a firm name that is misleading. Names of one or more past owners may be included in the firm name of a successor organization. Also, an owner surviving the death or withdrawal of all other owners may continue to practice under a name which includes the name of past owners for up to two years after becoming a sole practitioner.