S**ection 1420.200 Unprofessional Conduct**

a) Pursuant to Section 20.01(a)(12) of the Act, unprofessional conduct in the practice of accountancy activities shall include, but not be limited to:

1) Knowingly misrepresenting facts and, when engaged in accountancy activities, including the rendering of tax and management advisory services;

2) Undertaking any engagement that a licensee cannot reasonably expect to complete with professional competence;

3) Permitting his, her or its name to be used in conjunction with any forecast of future transactions in a manner that may lead to the belief that the licensee vouches for the achievability of the forecast;

4) Committing an act that violates public policy or is discreditable to the public accounting profession;

5) Failure to disclose a referral fee to a client for recommending or referring any service of a CPA to any entity or who pays a referral fee to obtain a client;

6) Engaging in any business or occupation that impairs the objectivity of a licensee's judgment in connection with the rendering of professional services;

7) Practicing accountancy activities in a form of organization not permitted by Illinois law or regulation;

8) Practicing under a CPA firm name that is misleading. For the purposes of Section 1400.200, an owner surviving the death or withdrawal of all other owners may continue to practice under a name that includes the name of past owners for up to two years after becoming a sole practitioner;

9) Discriminating against clients on the basis of race, gender, religion, age, national origin, political affiliation, social or economic status, choice of lifestyle, or sexual orientation; and

10) Directly or indirectly giving to or receiving from any person any fee, commission, rebate or other form of compensation for any professional services not actually rendered.

b) The Division hereby incorporates by reference the AICPA Code of Professional Conduct (2015, no later editions or amendments included), 1211 Avenue of the Americas, New York NY 10036-8775, as its minimum standards for professional conduct.

(Source: Added at 40 Ill. Reg. 3692, effective March 11, 2016)