**02 DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION**

**280 BOARD OF ACCOUNTANCY**

**Chapter 2: ADVISORY RULINGS**

**SUMMARY:** This rule establishes guidelines relating to advisory rulings.

**1.** *[REPEALED]*

**2.** *[REPEALED]*

**3.** *[REPEALED]*

**4.** **ADVISORY RULINGS**

A. **Authority and Scope**. The Board may issue an advisory ruling in accordance with 5 M.R.S. §9001, concerning the applicability of a statute or rule to existing facts. The Board shall review each request for an advisory ruling to determine whether the requested ruling is appropriate. The Board may, at its discretion, decline to issue an advisory ruling if the request is hypothetical, if there is insufficient information upon which to base a ruling or for any other reason the board deems proper.

B. **Submission**. A request for an advisory ruling must be submitted to the Board in writing and must set forth in detail all facts pertinent to the question. The Board may require submission of additional information as it deems necessary to provide a complete a factual background.

C. **Ruling**. The advisory ruling must include a statement of facts or assumptions, or both, upon which the ruling is based. The statement, without reference to other documents, must be sufficiently detailed to apprise the reader of the basis of the opinion. The ruling must be signed by the Board Chair, must be identified specifically as an advisory ruling, and must be numbered serially.

D. **Publication**. The department shall mail the advisory ruling to the requesting party and the Board Administrator shall retain a copy. An advisory ruling is a public document~~s~~ and shall be available for public inspection during the normal working hours of the Board. In addition, the Board may otherwise publish or circulate any advisory ruling as it deems appropriate.

STATUTORY AUTHORITY:

5 M.R.S. §§8051 and 9001(4)

EFFECTIVE DATE:

Prior to 1978 (Filed 8-14-78)

AMENDED:

June 7, 1989

April 23, 1996

EFFECTIVE DATE (ELECTRONIC CONVERSION):

March 18, 1997

AMENDED:

April 25, 1999

October 27, 2010 – filing 2010-514; as "Advisory Rulings"

January 1, 2020 – filing 2019-248