

**APPLICATION FOR RENEWAL OF FIRM PERMIT FOR July 1, 2009 to June 30, 2010  
and REGISTRATION OF OFFICE & WORK SPACE LOCATIONS**

**CURRENT PERMITS EXPIRE JULY 31, 2009. Deadline for reapplying is May 31, 2009.** The application must be completed and signed by the **CPA in charge** in Nebraska or the **Nebraska licensee ("Office Manager")**, include the \$50 fee for an annual permit **AND** each office registration fee, and have an original signature. Incomplete applications will be returned unprocessed and deemed not to have been received.  
**Complete the following information.**

<b>Firm:</b> _____	
<b>Manager:</b> _____	
<b>Address:</b> _____	
<b>City, State, Zip</b> _____	
<b>Phone:</b> _____	<b>Fax#:</b> _____
<b>Licensed as:</b> _____	<b>E-mail:</b> _____
<b>(Form of Business Entity)</b>	

**(Note:** If you wish to change how your firm is licensed and registered in Nebraska, you must contact the Board's office for the appropriate forms and information. **DO NOT** send in this form - this form is to renew your current permit only and to register the firm's office and work space locations.)

**DISCLOSURE STATEMENTS**

1. Since the date of your last application for a permit has your firm had any application for licensure denied, or any professional or vocational license revoked or suspended, has your firm signed any stipulation or consent order or agreement with a state or federal agency, or been subject to any investigative or other disciplinary action regarding such a license in this state or any other state or by the Federal government?
  - No.
  - Yes; Attached are details regarding type of license, name and location of licensing agency, violation charged, action taken (including stipulation and consent orders), effective date of sanction, and any other pertinent information.
  
2. Since the date of your last application for a permit has your firm been named in a lawsuit as a defendant with respect to lawsuits involving Nebraska licensees or your Nebraska practice, regardless of where the lawsuit was filed?
  - No.
  - Yes; Attached are details regarding date of filing of lawsuit, name and location of the court, summary of allegations, disposition of the lawsuit or status if still pending, and any other pertinent information.

<b>State Board Use Only</b> (3/08)	
Date Recd. _____	Check # _____
Permit # Issued: _____	Code: 10(PC) 05(Pt.) 14(LLC) 17(LLP) - 7511 Amount: \$50
Receipt # Issued for Office Registration: _____	Code: 13-7511 Amount: \$ _____

## COMPLIANCE STATEMENTS

1. The firm is organized under the laws of which state? \_\_\_\_\_
2. If the firm is organized under the laws of another state, other than Nebraska, is your firm licensed in that state and/or is in good standing in that state?  
 Yes  No; Attach information with specific details.
3. **QUALITY ENHANCEMENT PROGRAM (QEP) REVIEW REQUIREMENTS** (Title 288, Chapter 4, Section 006.07)  
All firms must have undergone the Board's QEP review program within the last **three** years (2008, 2007, or 2006) in order to renew the firm's permit to practice for 2008-2009. Please check **one** of the following statements that apply to your firm:
  - a.  This firm has been reviewed under the Board's QEP program; year of last review was \_\_\_\_\_.
  - b.  This firm was granted an exemption under the Board's QEP program in the following year: \_\_\_\_\_.
  - c.  This firm has not issued any audits, reviews or compilations in the last 3 years.
  - d.  This firm was first licensed within the past three years, and is up for QEP review in 2009, 2010, or 2011.
4. Does this firm have a subsidiary or an affiliate which is not a permit holder and shares any of this firm's contact information and provides services to any of the same clients? (Title 288 Rules Chapter 5 006) \_\_\_\_ Yes \_\_\_\_ No  
If Yes, has the firm completed a Disclosure Statement for Separation of Services? \_\_\_\_ Yes \_\_\_\_ No  
(Firm Guidelines: <http://www.nbpa.ne.gov/pdf/Guidelines2007.pdf>.)
5. Within the past five years, has this firm accepted commissions, contingent fees or referral fees? \_\_\_\_ Yes \_\_\_\_ No  
If Yes, has the firm completed a Disclosure Statement for Commissions, Contingent fee, or Referral fee?  
\_\_\_\_ Yes \_\_\_\_ No (Title 288 Chapter 5 007.03; Firm Guidelines: <http://www.nbpa.ne.gov/pdf/Guidelines2007.pdf>.)
6. What is the total number of **LICENSED OWNERS** of the firm **BOTH IN** and **OUTSIDE** Nebraska? \_\_\_\_\_

**If the firm's owners are 100% licensed CPAs or PAs, then proceed to Question #7.**

What is the total number of **NON-LICENSED OWNERS\*\*** of the firm **BOTH IN** and **OUTSIDE** Nebraska? \_\_\_\_\_  
(Calculate number as of May 1, 2007. You must provide a **number**.)

**\*\*If the firm has any owners who are NOT certified public accountants or public accountants, you must answer the following questions a-j pursuant to Section 1-162.01 of the Public Accountancy Act. Please refer to the Act for the definition of a "non-licensed owner."**

### **Firms with non-licensed owners: (As of May 1, 2008)**

- a. Of the **total number of owners** of the firm, what **percentage** constitutes **non-licensed** owners?  
\_\_\_\_\_ % (Must be a precise percentage; do not use < or > or approximate.)
- b. Does every non-licensed owner **actively participate** in the business?  
 No; **Attach page with specific details.**  Yes
- c. Are there any "**non-natural persons**" of the firm? See below.  
 No  **Yes: Attach page with specific details.**

**"Actively participate"** is defined as the providing of personal services in the business entity licensed in Nebraska to practice public accounting, in the nature of management, performance of services for clients, or similar activities. Non-natural persons and individuals whose primary source of income from the business entity is provided as a result of passive investment will not be considered as actively participating in the business entity.

- d. Of the firm's **equity capital**, what **percentage** is held or has been received by the total number of non-licensed owners? \_\_\_\_\_ %  
Of the firm's **voting rights**, what **percentage** is held or has been received by the total number of non-licensed owners? \_\_\_\_\_ %  
Of the firm's **profits or losses**, what **percentage** is held or has been received by the total number of non-licensed owners? \_\_\_\_\_ %

- e. Does any non-licensed owner hold himself/herself out as a CPA, PA, owner, partner, shareholder, limited liability company member, director, officer, or other official in any manner with the exception of the term "principal" as defined by the Public Accountancy Act?
- No  Yes; List name and title \_\_\_\_\_
- f. Does any non-licensed owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information?
- No  Yes; List name \_\_\_\_\_
- g. Has any non-licensed owner been convicted of any felony under the laws of any state of the United States, or of any other jurisdiction?
- No  Yes; Attach information with specific details.
- h. Has any non-licensed owner been convicted of any crime, an element of which is dishonesty or fraud, under the laws of any state, of the United States, or of any other jurisdiction?
- No  Yes; Attach information with specific details.
- i. Has any non-licensed owner had his/her professional or vocational license(s), if any, suspended or revoked by a licensing agency of any state of the United States or of any other jurisdiction or otherwise been the subject of other final disciplinary action by any such agency?
- No  Yes; Attach information with specific details.
- j. Is any non-licensed owner in violation of any rule or regulation regarding the character or conduct promulgated by the board relating to owners who are not certified public accountants or public accountants?
- No  Yes; Attach information with specific details.

7. **List All Owners of the firm, indicating their office location, and Nebraska and/or other state CPA Certificate number. Attach additional sheets if necessary.**

<b><u>LICENSED OWNERS</u></b> <b>FULL LEGAL NAME</b>	<b>OFFICE LOCATION</b>	<b>NE CERT. #</b>	<b>OTHER STATE CERT.#</b>

<b><u>NON-LICENSED OWNERS</u></b> <b>FULL LEGAL NAME</b>	<b>OFFICE LOCATION</b>

<u>LICENSED OWNERS (NOT NE)</u> FULL LEGAL NAME	OFFICE LOCATION	<u>STATE</u> <u>LICENSED IN</u>	<u>OTHER STATE</u> <u>CERT. #</u>	<u>OTHER STATE</u> <u>PERMIT #</u>

**OFFICE AND WORK SPACE REGISTRATION**

The office registration is due June 30th to coincide with the firm permit renewal. According to Section 1-135 of the Public Accountancy Act of 1957, Revised, **each office established or maintained for the practice of public accounting in this state** by (1) a CPA or PA, (2) a partnership of CPAs or PAs, (3) a LLC of CPAs or PAs, (4) an accountant from a foreign country, or (5) a corporation, SHALL BE REGISTERED ANNUALLY WITH THE BOARD.

**A \$25 fee is charged for each office. Add this fee to the \$50 firm permit fee and return with completed application.**

Each office shall be under the supervision of a manager who holds a Nebraska active permit ("**Office Manager**"). Such manager may serve in such capacity at one office only. Such manager shall be directly responsible for the supervision and management of the office and may be subject to disciplinary action for the actions of the person or firm or any persons employed by that office of the person or firm that relate to the practice of public accountancy.

Notification shall be given to the Board within thirty days of any change in managers of any office, and after the admission or withdrawal of a partner from any partnership or a member from any limited liability company so registered. Notification shall also be given the Board when any firm changes its name, opens a new office or closes an office. **Our records reflect the address given on page one as the "headquarter location" for the firm. Please double check this address and make changes as necessary.**

**FIRMS WITHOUT A NEBRASKA OFFICE:**

If your firm does NOT have a Nebraska office, please record the office location(s) where business for Nebraska clients is conducted, reports for Nebraska clients are issued, etc. There is NO charge for offices located outside Nebraska. Simply return this completed application and the \$50 permit fee.

**OFFICE LOCATIONS:**

Please list each **office** location of the firm below. Photocopy this page for more than six office locations and attach it to this application. Do not use Post Office addresses.

Street Address (include City, State, Zip)	Office Manager (CPA with Permit)	Phone Number	Fax Number & E-mail
1 <sup>st</sup> (Fee is \$25)			
2 <sup>nd</sup> (Fee is \$25)			
3 <sup>rd</sup> (Fee is \$25)			

4 <sup>th</sup> (Fee is \$25)			
5 <sup>th</sup> (Fee is \$25)			

**WORK SPACE:**

Title 288, Chapter 10 defines "work space" as a temporary location maintained by a CPA or PA firm. Work space shall be registered with the Board within ten days prior to first opening such work space, and the Board shall also be notified when such work space is closed for a period of more than thirty days. **Work spaces may not be advertised on permanent window or door signs, display signs, building directories, letterhead, business cards or in telephone directories, newspapers or other types of advertising.** Professional staff of a firm may practice public accountancy in such work space only on a part time basis. There is **no fee** for registering work space locations. **This firm has the following work space location(s):**

Street Address (include City, State, & Zip)	Phone Number	CPA Owner
1 <sup>st</sup>		
2 <sup>nd</sup>		

**CERTIFICATION:**

**THIS FORM MUST BE SIGNED AND DATED BY THE CPA IN CHARGE IN NEBRASKA, OR BY THE NEBRASKA LICENSEE ("Office Manager") WHEN FIRM DOES NOT HAVE A NEBRASKA OFFICE, BEFORE RETURNING TO THE BOARD. (Only an original signature is acceptable.)**

**"I certify on behalf of the firm that the statements made herein are true and accurate to the best of my knowledge and belief."**

Date \_\_\_\_\_ Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

Nebraska CPA Certificate # \_\_\_\_\_

<b>Please make checks payable to Nebraska Board of Public Accountancy</b>	
Amount Remitted:	
Firm Permit:	\$ 50 _____
Office Registration Fee: (\$25 x # of NE Offices)	_____
 Total Remitted:	 \$ _____

