

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

P.O. Box 94725, Lincoln, NE 68509-4725

(402) 471-3595 or (800) 564-6111

Website: www.nbpa.ne.gov Fax: (402) 471-4484

APPLICATION FOR SOLE PROPRIETORS OFFICE REGISTRATION

July 1, 2009 to June 30, 2010

CURRENT PERMITS EXPIRE JUNE 30, 2009. Deadline for reapplying is May 31, 2009.

Applications must be completed, signed and returned by Sole Proprietor, and have an original signature.

Incomplete applications will be returned unprocessed and deemed not to have been received. **Please complete the following information. If you are no longer practicing public accountancy as a sole proprietor, check this box, write in date closed, and return this form to the Board's office.** **Date closed:** ____ / ____ / ____

Firm: _____	
Owner: _____	Owner Certificate #: _____
Address: _____ _____	
Phone: _____	Fax #: _____
E-mail: _____	

(Note: If you are practicing as another type of firm entity in Nebraska, you must contact the Board's office for the appropriate forms and information. DO NOT send in this form - this form is for a sole proprietorship firm permit only, and to register the firm's office and work space locations.)

How many full-time, permanent employees are employed by the firm? _____

DISCLOSURE STATEMENTS

1. In the last year, has your firm had any application for licensure denied, or any professional or vocational license revoked or suspended, or 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. In the last year, have you or your firm been named in a lawsuit as a defendant with respect to lawsuits involving you 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.

State Board Use Only (3/08)		
Date Recd. _____	Check # _____	
Receipt # Issued for Office Registration: _____	Code: 475120	Amount: \$ _____

3. QUALITY ENHANCEMENT PROGRAM (QEP) REVIEW REQUIREMENTS (Title 288, Ch. 4, Sec. 006.07)

All firms must have undergone the Board's QEP review program within the last **three** years 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. 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 in Nebraska. If your office is NOT in Nebraska, no fee is required.**

Notification shall be given to the Board within thirty days of any change in manager of any office, and when any firm changes its name, opens a new office or closes an office. 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.

OFFICE LOCATIONS: Please list each **office** of the firm below.

Street Address (include City, State, Zip & E-mail)	Fax Number	Phone Number	Office Manager
1 st (Fee is \$25)			
2 nd (Fee is \$25)			

WORKSPACE:

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)	Fax Number	Phone Number	Office Manager
1st			

CERTIFICATION:

I certify that I am the sole owner of this CPA firm and there are no other owners, licensed or non-licensed. I certify that the statements made herein are true and accurate to the best of my knowledge and belief.

Amount Remitted:

Firm Permit: \$ NONE _____

Office Registration Fee: \$ _____

Total Remitted: \$ _____

Signature

Printed Name

Please make checks payable to
 Nebraska Board of Public
 Accountancy.

Date