

**APPLICATION FOR RENEWAL OF FIRM PERMIT FOR July 1, 2006 to June 30, 2007  
and REGISTRATION OF OFFICE & WORK SPACE LOCATIONS**

**CURRENT PERMITS EXPIRE JUNE 30, 2006. Deadline for reapplying is May 31, 2006.**

The application must be completed and signed by the **CPA in charge** in Nebraska or the **Nebraska licensee ("Office Manager")**, include the \$100 fee for an annual permit **AND** office registration fees, 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>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> (2/06)			
Date Recd. _____	Check # _____		
Permit # Issued: _____	Code: 4751-08(PC)	11(Pt.)	09(LLC) 10(LLP) Amount: \$100
Receipt # Issued for Office Registration: _____	Code: 475112	Amount: \$ _____	



- 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.

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

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

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

<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 \$50 fee is charged for each office. Add this fee to the \$100 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 \$100 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 \$50)			
2 <sup>nd</sup> (Fee is \$50)			
3 <sup>rd</sup> (Fee is \$50)			
4 <sup>th</sup> (Fee is \$50)			
5 <sup>th</sup> (Fee is \$50)			
6 <sup>th</sup> (Fee is \$50)			

**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>		
3 <sup>rd</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 # \_\_\_\_\_

**Please make checks payable to Nebraska Board of Public Accountancy**

Amount Remitted:

Firm Permit: \$ 100

Office Registration Fees: \_\_\_\_\_

Total Remitted: \$ \_\_\_\_\_