

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, 2010 to June 30, 2011

CURRENT PERMITS EXPIRE JUNE 30, 2010. Deadline for reapplying is May 31, 2010.

Applications must be completed, signed and returned by Sole Proprietor (S. P.), 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 S.P. ? _____

DISCLOSURE STATEMENTS

1. In the last year, has your S.P. 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 S.P. 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.

Abbreviated Form of the offices registered names: If your S.P. uses an abbreviated name, please submit a hard copy of your S.P.'s letterhead to the Board office via U.S. mail or email: jo.lowe@nebraska.gov (Firm Guidelines: Form of Practice #4, 11-2008).

State Board Use Only (2/10)		
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 CPA offices must have undergone the Board's QEP review program within the last **three** years in order to renew the S.P.'s office registration for 2010-2011. Please check **one** of the following statements that apply to your S.P.:

- a. This S.P. has been reviewed under the Board's QEP program; year of last review was _____.
- b. This S.P. was granted an exemption under the Board's QEP program in the following year: _____.
- c. This S.P. has not issued any audits, reviews or compilations in the last 3 years.
- d. This S.P. was first licensed within the past three years, and is up for QEP review in 2010, 2011, or 2012.

4. Does this CPA S.P. have a subsidiary or an affiliate which is not a permit holder? Yes No (If no, skip to #5.)
 If Yes, does the subsidiary or affiliate of this CPA S.P. share office space, use the same address, phone numbers, etc., as that used by this CPA S. P.? (Title 288 Rules Chapter 5 006) Yes No (If no, skip to #5.)

If Yes, does the subsidiary or affiliate provide services to any clients that are also served by this CPA S.P.? (Title 288 Rules Chapter 5 006) Yes No (If no, skip to #5.)

If Yes, is a Disclosure Statement for Separation of Services completed for each client of this CPA S.P. that is also served by the subsidiary or affiliate? (Firm Guidelines: <http://www.nbpa.ne.gov/pdf/Guidelines2007.pdf>.) Yes No

5. Within the past five years, has this S.P. 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 (2) a partnership of CPAs (3) a LLC of CPAs (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 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 Sole Proprietorship 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 S.P. 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