

# FIRM PRACTICE FORM TO PRACTICE PUBLIC ACCOUNTANCY APPLICATION

State of Connecticut, Department of Consumer Protection  
Board of Accountancy  
450 Columbus Blvd, Ste. 801  
Hartford, CT 06103

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Please Note: This is a 2 page form, all pages must be completed and returned before it will be processed.

For Office Use Only (Form SBA6)

## 1. CHOOSE APPLICATION TYPE BELOW

☐ **INITIAL:** IF YOU ARE SUBMITTING AN APPLICATION FOR A NEW FIRM PERMIT.

☐ **REINSTATEMENT:** IF YOU ARE SUBMITTING THIS APPLICATION AFTER THE LICENSE RENEWAL PERIOD HAS ENDED (AFTER DECEMBER 31<sup>ST</sup>), YOUR FIRM MAY BE ELIGIBLE FOR REINSTATEMENT — BUT ONLY IF:

- THE LICENSEE DID NOT PRACTICE PUBLIC ACCOUNTANCY WHILE THE FIRM WAS INACTIVE, AND
- THE LICENSEE DID NOT USE THE CPA OR OTHER PROFESSIONAL DESIGNATION DURING THAT TIME.

☐ **LATE RENEWAL:** IF YOU ARE APPLYING AFTER DECEMBER 31<sup>ST</sup> AND YOUR FIRM CONTINUED TO PRACTICE OR USED THE CPA DESIGNATION WHILE THE FIRM PERMIT WAS INACTIVE, YOU MAY QUALIFY FOR LATE RENEWAL. IF YOUR FIRM PERMIT WAS INACTIVE IN THE PREVIOUS CALENDAR YEAR AND SHOULD HAVE BEEN RENEWED EFFECTIVE JANUARY 1, PLEASE VISIT OUR WEBSITE FOR FULL DETAILS ON LATE RENEWAL REQUIREMENTS AND FEES.

LATE RENEWAL FEES:

- \$150 FOR THE FIRST 3 MONTHS
- \$50 FOR EACH ADDITIONAL MONTH
- MAXIMUM FEE: \$600 PER YEAR

☐ **FIRM NAME CHANGE.** Current Firm Name \_\_\_\_\_ PERMIT NO. \_\_\_\_\_  
If changing name of firm please provide name of old firm and permit number. Provide new name of firm in Box 2.

2. FIRM NAME AND PRIMARY OFFICE ADDRESS ( IF NAME CHANGE PLEASE PROVIDE NEW FIRM NAME BELOW )		3. FORM OF PRACTICE, CHECK THE APPROPRIATE BOX:								
FIRM NAME _____		<input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Professional Corporation <input type="checkbox"/> Sole Proprietor								
PRIMARY OFFICE ADDRESS:										
Street Address _____	State _____ Zip Code _____	Provide your Firm's FEIN (Federal Employment Identification Number), if you do not have a FEIN number issued by the federal government, please enter your Tax ID: _____								
Town/City _____										
Individual in Charge _____	CPA License No. & State (where licensed) _____									
PH No. _____										
Email: _____		Identify the services the firm plans to perform: <table><tr><td><input type="checkbox"/> Audits</td><td><input type="checkbox"/> Attestation Engagements</td></tr><tr><td><input type="checkbox"/> Compilations</td><td><input type="checkbox"/> Agreed Upon Procedures</td></tr><tr><td><input type="checkbox"/> Reviews</td><td><input type="checkbox"/> Management Consulting</td></tr><tr><td><input type="checkbox"/> Taxes</td><td><input type="checkbox"/> Financial Consulting</td></tr></table>	<input type="checkbox"/> Audits	<input type="checkbox"/> Attestation Engagements	<input type="checkbox"/> Compilations	<input type="checkbox"/> Agreed Upon Procedures	<input type="checkbox"/> Reviews	<input type="checkbox"/> Management Consulting	<input type="checkbox"/> Taxes	<input type="checkbox"/> Financial Consulting
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<input type="checkbox"/> Reviews	<input type="checkbox"/> Management Consulting									
<input type="checkbox"/> Taxes	<input type="checkbox"/> Financial Consulting									
		Other: _____								

## 4. FEE (Pursuant to Sec. 20-281e (e): PLEASE NOTE THAT PAYMENTS ARE PROCESSED IMMEDIATELY; HOWEVER, PLEASE ALLOW 6-8 WEEKS FOR APPLICATIONS TO BE PROCESSED.

- ☐ The above named firm is comprised of **more than one person** who holds a CPA License, **\$150.00** fee is required.
- ☐ The above named firm is comprised of **only one person** who holds a CPA License, **no fee is required**.
- ☐ Late Renewal Application, include \$150.00 for first 3 months, and \$50.00 for each additional month, past the close of the renewal period.
- ☐ Check enclosed: Mail completed form(s) to Department of Consumer Protection, Board of Accountancy, 450 Columbus Blvd, Ste. 801, Hartford, CT 06103 accompanied by the enclosed payment made payable to the "Treasurer, State of Connecticut."

## 5. PROVIDE THE OTHER JURISDICTIONS IN WHICH THE FIRM IS PRACTICING PUBLIC ACCOUNTANCY, CHECK ALL THAT APPLY(PURSUANT to SEC. 20-281e(f))

You must provide a letter of good standing from all states or jurisdiction where the firm has been licensed.

- |   |                                       |                                      |  |  |                                       |                                       |   |
|---|---------------------------------------|--------------------------------------|--|--|---------------------------------------|---------------------------------------|---|
| <input type="checkbox"/> Alabama        | <input type="checkbox"/> Alaska       | <input type="checkbox"/> Arizona     | <input type="checkbox"/> Arkansas      | <input type="checkbox"/> California    | <input type="checkbox"/> Colorado     | <input type="checkbox"/> Delaware     | <input type="checkbox"/> Guam           |
| <input type="checkbox"/> Florida        | <input type="checkbox"/> Georgia      | <input type="checkbox"/> Hawaii      | <input type="checkbox"/> Idaho         | <input type="checkbox"/> Illinois      | <input type="checkbox"/> Indiana      | <input type="checkbox"/> Iowa         | <input type="checkbox"/> Kansas         |
| <input type="checkbox"/> Kentucky       | <input type="checkbox"/> Louisiana    | <input type="checkbox"/> Maine       | <input type="checkbox"/> Maryland      | <input type="checkbox"/> Massachusetts | <input type="checkbox"/> Michigan     | <input type="checkbox"/> Minnesota    | <input type="checkbox"/> Mississippi    |
| <input type="checkbox"/> Missouri       | <input type="checkbox"/> Montana      | <input type="checkbox"/> Nebraska    | <input type="checkbox"/> Nevada        | <input type="checkbox"/> New Hampshire | <input type="checkbox"/> New Jersey   | <input type="checkbox"/> New Mexico   | <input type="checkbox"/> New York       |
| <input type="checkbox"/> North Carolina | <input type="checkbox"/> North Dakota | <input type="checkbox"/> Ohio        | <input type="checkbox"/> Oklahoma      | <input type="checkbox"/> Oregon        | <input type="checkbox"/> Pennsylvania | <input type="checkbox"/> Rhode Island | <input type="checkbox"/> South Carolina |
| <input type="checkbox"/> South Dakota   | <input type="checkbox"/> Tennessee    | <input type="checkbox"/> Texas       | <input type="checkbox"/> Utah          | <input type="checkbox"/> Vermont       | <input type="checkbox"/> Virginia     | <input type="checkbox"/> Washington   | <input type="checkbox"/> West Virginia  |
| <input type="checkbox"/> Wisconsin      | <input type="checkbox"/> Wyoming      | <input type="checkbox"/> Puerto Rico | <input type="checkbox"/> US Virgin Is. |  |                                       |                                       |   |
| <input type="checkbox"/> Washington DC  |                                       |                                      |  |  |                                       |                                       |   |

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6. LICENSED OWNERS & NON-LICENSED OWNERS (Pursuant to Sec. 20-281e(c) )(1) (Please attach separate sheet if necessary)

NAME OF OWNER	PERCENT OWNERSHIP	STATE & LICENSE # (if application)	IF NOT LICENSED DESCRIBE DUTIES AT FIRM

Percent of the firm owned by licensees: \_\_\_\_\_ Percent of the firm owned by non-licensees: \_\_\_\_\_

7. PLEASE LIST ALL PERSONS IN CHARGE OF ATTEST & COMPILATION SERVICES RENDERED IN CONNECTICUT. (PURSUANT TO SEC. 20-281e (d) (Please attach separate sheet if necessary).

NAME	STATE	CPA LICENSE NUMBER

8. PLEASE LIST ALL OFFICES LOCATED IN CONNECTICUT (Please attach separate sheet if necessary).

ADDRESS	TOWN/CITY	ZIP CODE

QUALITY/PEER REVIEW INFORMATION

9. Is your firm currently enrolled in a peer review program, as required by §20-281 of the Connecticut General Statutes? ☐ YES ☐ NO

10. Does your firm perform any (1) Any financial statement audit or other engagement to be performed in accordance with Statements on Auditing Standards; (2) any examination of prospective financial information to be performed in accordance with Statements on Standards for Attestation Engagements; or (3) any engagement to be performed in accordance with PCAOB Auditing Standards may only provide such services through a firm that has obtained a permit issued under §20-281e. ☐ YES ☐ NO

FIRM’S ENFORCEMENT HISTORY

11. Has the firm ever been denied, revoked, suspended or censured for any reason by Connecticut or any other state? ☐ YES ☐ NO  
a. If so please provide a separate sheet of paper explaining the matter and final disposition.

SIGN & DATE

12. I declare that I have registered all offices of this firm which practice public accountancy in Connecticut; that I have listed all the names of all persons in charge and who works in Connecticut; and that I have listed the percentage of ownership of all licensed and non licensed owners affiliated with this firm. I further declare that I will promptly report to the Connecticut State Board of Accountancy any changes to the list of offices, partners, shareholders, members, resident managers, or non-licensee owners that occur during the period of registration. Furthermore, I certify under penalty of perjury that all representations made on this form are true and accurate.

\_\_\_\_\_  
Signature of sole proprietor, managing partner or officer

\_\_\_\_\_  
Date

# FIRM PERMIT TO PRACTICE PUBLIC ACCOUNTANCY APPLICATION

## FIRM PRACTICE FORM

### TO PRACTICE PUBLIC ACCOUNTANCY APPLICATION

State of Connecticut Department of Consumer Protection  
Board of Accountancy

**Connecticut General Statute Sec. 20-281e.** Granting of initial permit to practice public accountancy to firms. Permit renewal. Annual fee. Disclosure requirements. Exemptions to permit requirement for out-of-state firms.:

(d)An applicant for initial issuance or renewal of a permit to practice under this section shall be required to register each office of the firm within this state with the board and to show that all attest services and compilation services rendered in this state are under the charge of a person holding a valid license issued under section 20-281b, 20-281d or by some other state.

(e)The board shall charge an annual fee for each application for initial issuance or renewal of a permit under this section in the amount of one hundred fifty dollars; provided, no such fee shall be charged to a firm having not more than one licensee.

(f)Applicants for initial issuance or renewal of permits under this section shall list in their application all states in which they have applied for or hold licenses to practice public accountancy, and each holder of or applicant for a permit under this section shall notify the board in writing, not later than thirty days after its occurrence, of any change in the identities of any proprietors, partners, members, officers or shareholders of such firm who work regularly within this state, any change in the identity of the persons in charge of such offices, and any issuance, denials, revocation or suspension of a license by any other state.

(g)The following firms shall be required to hold a permit issued pursuant to this section:

(1)Any firm with an office in this state performing attest services;

(2)Any firm with an office in this state that uses the title “Certified Public Accountant”, “CPA”, “CPA firm” or other similar title; or

(3)Any firm that does not have an office in this state but performs attest services described in subparagraph (A), (C) or (D) of subdivision (13) of section 20-279b for a client having its home office in this state.

(h)A firm that does not have an office in this state may perform services described in subparagraph (B) of subdivision (13) of section 20-279b or subdivision (14) of section 20-279b for a client having its home office in this state and may use the title “Certified Public Accountant”, “CPA”, “CPA firm” or other similar title without a permit issued under this section if:

(1)Such firm has the qualifications described in section 20-281 concerning quality reviews; and

(2)Such firm performs such services through an individual who has practice privileges under section 20-281n.

(i) Any firm that is not subject to the requirements of subsection (g) or (h) of this section may perform other professional services while using the title “Certified Public Accountant”, “CPA”, “CPA firm” or other similar title in this state without a permit issued under this section if:

(1)Such firm performs such services through an individual who has practice privileges under section 20-281n; and

(2)Such firm can lawfully do so in the state where said individuals with practice privileges have their principal place of business.

# FIRM PERMIT TO PRACTICE PUBLIC ACCOUNTANCY APPLICATION

## General Instructions

Please type or print all requested information. If the space provided is insufficient please attach a separate sheet. All applications for a Firm Permit to Practice will be placed on the next available Board meeting agenda for approval (the board typically meets monthly). The Firm Permit to Practice is valid for the remainder of the calendar year, in which it is granted (Jan. 1, - Dec 31.). Connecticut also requires a firm to undergo a Quality Review as a condition of renewal of a firm permit to practice.

**1. Application Type:** Please check the appropriate boxes.

- A new Firm Permit to Practice Public Accountancy must be applied for when the Firm name changes and/or the form of practice changes.
- If the new firm is replacing an existing firm please check the block to terminate the predecessor firm.
- If you are submitting an application on or after the renewal cycle has concluded (12/31). A firm may qualify for late renewal, if the firm has practiced or used the professional designation of public accountancy while the firm was inactive. Applicant must submit a sworn affidavit attesting to the type of public accounting services and use of the designation while the firm permit was inactive. If the firm permit was inactive in the last calendar year and needed to be renewed and permitted effective January 1st go to our website for additional information on late renewal & fees (Sec. 20-281a(3), please note that late renewals should include a late renewal fee of \$150.00 for the first 3 months and \$50.00 for each additional month for a maximum of \$600.00 a year for failure to renew in a timely manner.

**2. Firm Name and Primary Office address**

- Please provide the Firm name exactly how you wish it to appear on the Firm Permit to Practice and also provide the primary office address. Trade names are permitted in Connecticut. A licensee shall not practice public accountancy under a firm name that is misleading. The names of one or more past partner, shareholder, or member may be included in the firm name of a successor, partnership, corporation, or limited liability company.
- Please provide the name of the person in charge or the sole proprietor along with the CPA License number and State where they hold the CPA license.
- Please provide the Firm's telephone, fax numbers and email address.

**3. Form of Practice**

- Please check the appropriate box. If the form of practice changes a new Firm Permit to Practice must be applied for. You must submit appropriate documentation of legal existence. In addition, please provide the firm's FEIN or Tax ID.

**4. Fee**

- Determine whether payment of the \$150.00 fee is appropriate from Section 4 of this form by checking the corresponding box. If the firm is comprised of more than one person who holds a CPA License (including staff), regardless of whether they work in Connecticut or not, the fee is due. If the firm is comprised of **only** one person who holds a CPA License Authority no fee is required.
- Mail completed form(s) to Department of Consumer Protection, Board of Accountancy, 450 Columbus Blvd., Ste. 801, Hartford, CT 06103 with a check made payable to "Treasurer, State of Connecticut."
- *Payments are processed upon receipt of the application; however, please allow 6-8 weeks for the application to be processed and approved.*

**5. Other Jurisdictions**

- Check the appropriate block for all jurisdictions that the firm is or will be practicing public accountancy. You must provide a letter of good standing from all states or jurisdiction where the firm has been licensed.

**6. Licensed Owners and Non-Licensed Owners**

- Indicate percentage of firm owned by licensees and non-licensees.
- Required are names, percentage of ownership, state and license number, if applicable.

**7. Connecticut Offices**

- Provide the address of each office in Connecticut.
- Holders of a Firm Permit to Practice must notify the Board in writing, within thirty days when any change occurs in the number or location of offices in Connecticut.
- Please attach a separate sheet if necessary.
- All attest services and compilation services rendered in Connecticut must be under the charge of a person holding a valid Connecticut CPA License or a CPA license issued by another State. Please note that all owners whose principal place of business is Connecticut must hold a Connecticut CPA License.

**8. Partners and Shareholders**

- List the name and Connecticut individual CPA license number of the proprietors, partners or shareholders whose principal place of business is in Connecticut, who performs professional services in Connecticut and who works in Connecticut.
- Both applicants for and holders of a Firm Permit to Practice must notify the Board in writing, within thirty days when any change occurs in the identities of any partners or shareholders working in Connecticut.
- If the individual CPA license is being applied for simultaneously, please write *application pending* in the space provided.
- Both applicants for and holders of a Firm Permit to Practice must notify the Board in writing, within thirty days when any other jurisdiction denies, revokes or suspends an individual listed in this section.

**9. Persons in Charge of Attest & Compilation Services rendered in Connecticut**

- List the name and individual CPA license number of the persons in charge of Attest & Compilation Services rendered in Connecticut.

**10. Quality Review/Peer Review**

- Confirm if your firm is enrolled in a Quality Review Program.

**11. Attest Services**

Confirm if your firm intends to perform Attest Services.

**12. Enforcement History**

Please indicate if your firm has had any enforcement history by Connecticut or any other state?

**13. Sign & Date**

The Sole Proprietor, managing partner or the appropriate officer must sign and date the application.