

FIRM PRACTICE PRIVILEGE FORM (Out of State)

TO PRACTICE PUBLIC ACCOUNTANCY APPLICATION
 State of Connecticut, Department of Consumer Protection
 Board of Accountancy
 450 Columbus Blvd, Ste. 801
 Hartford, CT 06103

For Office Use Only (Form SBA-6A)

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Please Note: This is a 4 page form, all pages must be completed and returned before it will be processed.

1. APPLICATION TYPE:

- INITIAL APPLICATION** IF YOU ARE SUBMITTING AN APPLICATION FOR A NEW FIRM PERMIT.
- REINSTATEMENT APPLICATION** IF YOU ARE SUBMITTING AN APPLICATION ON OR AFTER THE RENEWAL CYCLE HAS CONCLUDED (12/31). A FIRM MAY QUALIFY FOR REINSTATEMENT, IF THE LICENSEE HAS NOT PRACTICED PUBLIC ACCOUNTANCY AND HAS NOT USED THE PROFESSIONAL DESIGNATION WHILE THE FIRM WAS INACTIVE. APPLICANT MUST SUBMIT A SWORN AFFIDAVIT ATTESTING THAT PUBLIC ACCOUNTING SERVICES HAVE NOT BEEN PROVIDED AND THE USE OF THE PROFESSIONAL DESIGNATION WAS NOT USED WHILE THE FIRM WAS INACTIVE.

- LATE RENEWAL APPLICATION** 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 (SEC20-281A(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.

- FIRM NAME CHANGE REQUEST.** NAME OF FIRM NOW _____ PERMIT NO. _____
- TERMINATING OLD FIRM** NAME _____ PERMIT NO. _____

If changing name of firm and terminating the old firm please provide name of old firm and permit number. Provide new name of firm in Box 2.

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| <p>2. FIRM NAME AND PRIMARY OFFICE ADDRESS PERMIT # _____ (IF NAME CHANGE PLEASE PROVIDE NEW FIRM NAME BELOW) (If applicable)</p> <p>FIRM NAME _____</p> <p>PRIMARY OFFICE ADDRESS: _____ Street Address _____</p> <p>Town/City _____ State _____ Zip Code _____</p> <p>Individual in Charge _____ CPA License No.: _____ State (where Licensed) _____</p> <p>PH No.(____) _____ - _____ FAX No.(____) _____ - _____</p> <p>Email: _____</p> | <p>3. FORM OF PRACTICE, CHECK THE APPROPRIATE BLOCK:</p> <ul style="list-style-type: none"> <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 <input type="checkbox"/> _____ <p>Please submit an official letter of good standing and a certificate of legal existence FROM THE STATE YOU HOLD YOUR PERMIT</p> <p>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: _____</p> <p>Identify the services the firm plans to perform:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Audits <input type="checkbox"/> Reviews <input type="checkbox"/> Attestation Engagements <input type="checkbox"/> Agreed Upon Procedures <input type="checkbox"/> Compilations <input type="checkbox"/> Taxes <input type="checkbox"/> Management Consulting <input type="checkbox"/> Financial Consulting <input type="checkbox"/> 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 Certificate, \$150.00 fee is required.
 The above named firm is comprised of **only one person** who holds a CPA Certificate, **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 "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 | | | | | | | |

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

| Name of Owner(s): | Percent Ownership% | State & Lic.No: (if applicable) |
|-------------------|--------------------|---------------------------------|
| | | |
| | | |
| | | |

This space for office use only!

Date approved _____

Permit # _____

Peer Review date _____

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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).

| | | | |
|------------------|-----------------------|------------------|-----------------------|
| 1. _____ Name | _____ State & Lic. No | 2. _____ Name | _____ State & Lic. No |
| 3. _____ Name | _____ State & Lic. No | 4. _____ Name | _____ State & Lic. No |
| 5. _____ Name | _____ State & Lic. No | 6. _____ Name | _____ State & Lic. No |

Quality/Peer Review Information

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

9. 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

10. 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.

11. SIGN & DATE: 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

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11. The applicant agrees to the following, as required by the Connecticut General Statutes §20-281n: Sec. 20-281n. Practice privilege: Qualifications; rendering of services in this state; conditions of privilege; disciplinary action; determining substantial equivalency. (a) Any individual whose principal place of business is not in this state shall be presumed to have qualifications substantially equivalent to this state's requirements and shall qualify for a practice privilege and have all the privileges of licensees of this state without the need to obtain a license pursuant to section 20-281d if:

(1) Such individual holds a valid license as a Certified Public Accountant from any state which the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act; or

(2) Such individual holds a valid license as a Certified Public Accountant from any state which the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act and the individual obtains from the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act. Any individual who passed the Uniform CPA Examination and holds a valid license issued by any other state prior to January 1, 2012, may be exempt from the education requirement in the Uniform Accountancy Act for purposes of this subdivision.

(b) Notwithstanding any provision of the general statutes, any individual who qualifies for a practice privilege under this section may offer or render professional services, whether in person or by mail, telephone or electronic means, based on a practice privilege, and no notice, fee or other submission shall be required of any such individual. Such individual shall be subject to the requirements in subsection (c) of this section.

(c) Any individual licensee of another state exercising the privilege afforded under this section and the firm that employs such licensee shall consent, as a condition of the grant of such privilege:

(1) To the personal and subject matter jurisdiction and disciplinary authority of the board;

(2) To comply with any applicable provision of state law and the board's rules;

(3) That in the event the license from the state of such individual's principal place of business is no longer valid, such individual shall cease offering or rendering professional services in this state individually and on behalf of a firm; and

(4) To the appointment of the state board that issued such license as the agent upon whom process may be served in any action or proceeding by the board against such licensee.

(d) Any individual who qualifies for practice privileges under this section who, for any entity with its home office in this state, performs any of the following services: (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 section 20-281e.

(e) Any licensee of this state that offers or renders services or uses their CPA title in another state shall be subject to disciplinary action in this state for an act committed in another state for which the licensee would be subject to discipline for an act committed in the other state. Notwithstanding the provisions of section 20-280c, the board shall investigate any complaint made by the board of accountancy of another state against any such licensee.

(f) In determining substantial equivalency pursuant to this section, the board shall take into account the qualifications of such person without regard to the sequence in which experience, education or examination requirements were attained.

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

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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.

I CERTIFY THAT, to the best of my knowledge, the statements contained in this application are true and correct. I understand that any false or misleading information therein may result in failure to obtain registration and licensure in the state of Connecticut.

Signature of Applicant

Title

Date of Application

SUBSCRIBED AND SWORN TO before me this _____ day of _____, _____

SEAL _____

Notary Public

My Commission Expires: _____

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 Certificate (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 Certificate 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.