

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
P.O. Box 94725, Lincoln, NE 68509-4725
(402) 471-3595 or (800) 564-6111
Website: www.nbpa.nebraska.gov Fax: (402) 471-4484

APPLICATION TO RENEW ACTIVE PERMIT - BIENNIAL
July 1, 2024 to June 30, 2026

CURRENT PERMITS EXPIRE JUNE 30, 2024. Application must include \$200 fee and an original signature. Incomplete applications will be returned unprocessed and deemed not to have been received. **Please complete the following information.**

Name: _____	Certificate # _____
Street Address: _____	
City State, Zip: _____	
Home Phone: _____	
Work Phone: _____	
Fax #: _____	E-mail Address: _____
	work <input type="checkbox"/> home <input type="checkbox"/>

To change from Inactive to Active, you must complete a Reinstatement application available on the Board's website.

DISCLOSURE STATEMENTS (Pursuant to Section 1-137 of the Public Accountancy Act):

1. Since the date of your last application for a permit, have you been charged or convicted of a felony in any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.)
 No. Yes.

2. Since the date of your last application for a permit, have you been charged or convicted of any crime, an element of which is dishonesty or fraud, in any court of any state or of the United States? (If yes, please attach a separate page giving disposition, charges, dates and locations.) *Title 288 Rules, Chapter 6 002*
 No. Yes.

3. Since the date of your last application for a permit, have you had any application for certification or licensure denied, or any professional or vocational license or membership revoked or suspended, or been named in or subject to other disciplinary action regarding such a license or membership in this state or any other state, or by the United States government? (If yes, please attach a separate page providing details regarding the action taken, by what agency, dates and locations.)
 No. Yes.

4. Since the date of your last application, have you been named in a lawsuit, binding arbitration, or federal or state administrative proceeding pertaining to your work as a CPA? (If yes, please attach a separate page providing details regarding the action taken, by what entity, dates and locations.)
 No. Yes.

PLEASE COMPLETE REVERSE SIDE

State Board Use Only (4/24)	
Date Recd. _____	Check # _____
Rect. # _____	Amt./Code: \$200 (475101)

5. Since the date of your last application, have you had any violation of a court order?
 No. Yes.
6. Since the date of your last application, have you had any civil judgment, civil penalty, or arbitration award, an element of which judgment, penalty, or award involves dishonesty, fraud, deceit, or misrepresentation? (If yes, please attach a separate page giving disposition, charges, dates and locations.) *Title 288 Rules, Chapter 6 002.*
 No. Yes.

7. List all other states in which you hold a CPA certificate and/or a license: (Attach a separate sheet to list more than two states.)

STATE	IN GOOD STANDING
(1) _____	YES <input type="checkbox"/> NO <input type="checkbox"/>
(2) _____	YES <input type="checkbox"/> NO <input type="checkbox"/>

8.a. EMPLOYMENT STATUS (check one):

- I am not employed at all at this time.
 OR I am employed by/at:

8.b. CPA FIRM STATUS (check one):

- This IS a licensed CPA firm.
 OR This is NOT a licensed CPA firm.

What type of business is this? _____

Firm/Employer Name _____

Address _____

City, State, Zip _____

Phone Number _____

Check one: I am an owner/partner/shareholder/member of the above. OR I am an employee of the above.

The **practice of public accountancy** means you are offering to the public to perform one or more kinds services as a permit holder involving: the use of accounting or auditing skills, including the issuance of reports on financial statements which state or imply any level of assurance as to the reliability of any financial statements associated with such assurances; and/or management, advisory, financial, or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters.

9. Do you practice public accountancy in the state of Nebraska? *PAA 1-135; Rule Reference: Title 288, Chapter 3, Section 001.18.*
 No. Yes. (You must have an active permit to do so and must be in a licensed CPA firm.)
10. If you answered yes to question 9, have you established an office for the practice of public accountancy as a **sole proprietor if you are not practicing in a licensed CPA firm?** (NOTE: If you are practicing public accountancy, even on a part-time basis, including preparing and signing income tax returns as a CPA, then you must register as a sole proprietor or as another type of permissible entity.) *PAA 1-135; Rule Reference: Title 288, Chapter 5, Section 007.03.*
- No (You must complete an application for a firm permit if you are not practicing in a licensed CPA firm.)
 Yes, I am practicing in a licensed CPA firm. (Please sign your name and date form below.)

ALL APPLICANTS MUST SIGN/DATE FORM & INCLUDE FEE BEFORE RETURNING.

I hereby certify that the information provided on this application is true and accurate to the best of my knowledge. I understand that this permit will expire June 30, 2026. I also understand that to renew this permit in 2026, I must have taken at least 80 hours of Continuing Education credit in 2024 and/or 2025 including 4 hours of ethics, and that it must be filed with the Board no later than January 31, 2026.

Date _____ Signature _____

Please make checks payable to Nebraska Board of Public Accountancy

Total Fee remitted: \$200