

APPLICATION FOR SOLE PROPRIETORS FIRM APPLICATION
July 1, 2022 to June 30, 2023

CURRENT PERMITS EXPIRE JUNE 30, 2022. 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 Certificate #: _____
Owner: _____	State(s) Licensed in: _____
Address: _____ _____	_____
Phone: _____	Fax #: _____
E-mail: _____	

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: kristen.vanwinkle@nebraska.gov (Firm Guidelines: Form of Practice #4, 11-2008).

How many full-time, permanent employees are employed by the S.P.? _____

DISCLOSURE STATEMENTS

1. Since the date of your last application for a permit, has your S.P. had any application for licensure denied, or any professional or vocational license revoked or suspended, has your S.P. 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 a state or federal agency or the AICPA or any state CPA Society?
 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, has your firm been named as a party in a lawsuit, binding arbitration, or federal or state administrative proceeding involving you or your Nebraska practice, regardless of where the lawsuit or binding arbitration was filed?
 No.
 Yes; Attached are details regarding date of filing of lawsuit or binding arbitration, name and location of the court, summary of allegations, disposition of the lawsuit, or arbitration award, or status if still pending, and any other pertinent information.

State Board Use Only (4/21)		
Date Recd. _____	Check # _____	
Receipt # Issued for Office Registration: _____	Code: \$25 (475120)	Amount: \$ _____

PEER REVIEW REQUIREMENTS (Title 288, Ch. 13)

3. Has this S.P. had a failed Peer Review in the previous three years? ___ Yes ___ No

4. Please check **one** of the following statements that apply to your S.P.:

- a. This S.P. has been reviewed under Peer Review within the last three years.
- b. This S.P. has not issued any audits, reviews or compilations in the last three years.
- c. This S.P. was first licensed within the past three years.
- d. This S.P. enrolled in a Peer Review program.

5. Does this CPA S.P. have a subsidiary or an affiliate which is not a permit holder? ___ Yes ___ No (If no, skip to #6.)
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? (See Firm Guidelines on Board Website.) ___ Yes ___ No

6. 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; See Firm Guidelines on Board website.)

7. 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.

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.

A \$25 fee is charged for each office in Nebraska. If your office is NOT in Nebraska, no fee is required.

Street Address (include City, State, Zip & E-mail)	Fax Number	Phone Number	Office Manager
1 st			
2 nd			

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: This permit expires June 30, 2022.

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: \$ _____ (\$25 per)
Total Remitted: \$ _____

Signature _____

Printed Name _____

Please make checks payable to:

Nebraska Board of Public Accountancy.

Date _____