

**NEBRASKA BOARD OF PUBLIC ACCOUNTANCY**  
**P.O. BOX 94725, LINCOLN, NE 68509**  
**(402) 471-3595 or (800) 564-6111; FAX (402) 471-4484**  
**Web Site: [www.nol.org/home/BPA](http://www.nol.org/home/BPA) E-mail: [nbpa01@nol.org](mailto:nbpa01@nol.org)**

**GUIDE LINES FOR DETERMINING  
REGISTERED OFFICE OR WORKSPACE**

	<u>REGISTERED OFFICE</u>	<u>WORKSPACE</u>
Office Location	Permanent	Temporary <sup>i</sup>
Hours Open/Staffed	No minimum	See definition of Temporary
Employment of Staff	Full/Part/Permanent/Temporary	Part time basis only
Supervision of Staff	Registered Manager (Licensed CPA) <sup>ii</sup>	CPA Owner <sup>iii</sup>
Window/door sign	Permanent	Only when open
Location telephone listing /answering service	Yes	No
Location advertising	Yes	No
Location on letterhead, Business card, etc.	Yes	No
Open to the public	Yes	No
Notification to NBPA	Register annually; notify of any changes in managership within 30 days	Register within 10 days prior to first opening such work space; notify when work space is closed for more than thirty days

---

<sup>i</sup> The Board has defined "temporary" as a period of five months or less, or the equivalent in a calendar year.

<sup>ii</sup> The office manager must maintain his principal residence within a reasonable commuting distance of the registered office and a Licensed CPA must be present a majority of the time the office is open to adequately supervise the work being produced by the office.

<sup>iii</sup> A workspace does not require a manager. However, a CPA owner (partner, shareholder, sole proprietor) must be designated as the supervising individual and present when the office is open. Licensed and non-licensed staff may work in such work space on a part-time basis.