

KANSAS BOARD OF ACCOUNTANCY
900 SW JACKSON, SUITE 556S
TOPEKA, KS 66612-1239
(785/296-2162)

IN STATE CPA FIRM/PROFESSIONAL NAME REGISTRATION

Application must be completed and signed by the **resident manager** in Kansas or the **Kansas licensee**, whichever is applicable; bear an original signature, include the registration fee and Peer Review documents (if applicable). Faxed and e-mailed applications not accepted. Incomplete applications will be returned unprocessed and deemed not to have been received. ALL FEES ARE NON-REFUNDABLE. PURSUANT TO K.S.A 1-206(a) and (b), IF YOUR APPLICATION IS DENIED, YOU MAY BE SUBJECT TO REIMBURSEMENT OF COSTS TO THE BOARD.

REGISTRATION FEE: 100.00

FORM OF PAYMENT: CHECK ☐ **CREDIT CARD** ☐

Credit Card VISA ☐ MASTERCARD ☐ AMERICAN EXPRESS ☐ DISCOVER ☐ CREDIT CARD # _____
 EXP. DATE (MO/YR) _____
 SECURITY CODE: _____

CARDHOLDER'S SIGNATURE _____

TAX IDENTIFICATION NUMBER: _____

TYPE OF REGISTRATION

INITIAL REGISTRATION	REGISTRATION FULL-TIME OFFICE	RE-REGISTRATION, DUE TO CHANGES
	REGISTRATION PART-TIME OFFICE	SOLE PRACTITIONER WITH BRANCH OFFICE

TYPE OF FIRM

UNINCORPORATED SOLE PRACTITIONER	PARTNERSHIP	LIMITED LIABILITY PARTNERSHIP
PROFESSIONAL CORPORATION/ASSOCIATION	GENERAL CORPORATION	LIMITED LIABILITY COMPANY

PRINCIPAL KANSAS OFFICE

NAME TO BE REGISTERED			
RESIDENT MANAGER			
TELEPHONE NUMBER	FAX NUMBER		
EMAIL:			
FULL ADDRESS: STREET			
P.O. BOX			
	CITY	STATE	ZIP CODE + 4

FULL-TIME BRANCH OFFICE IN KANSAS

NAME TO BE REGISTERED			
RESIDENT MANAGER			
TELEPHONE NUMBER	FAX NUMBER		
EMAIL:			
FULL ADDRESS: STREET			
P.O. BOX			
	CITY	STATE	ZIP CODE + 4

NOTE: PLEASE ATTACH A SEPARATE SHEET TO THIS RENEWAL FORM TO LIST ANY ADDITIONAL FULL-TIME BRANCH OFFICES IN KANSAS; ANY PART-TIME OFFICES IN KANSAS, ALONG WITH THE ADVERTISED HOURS, RESIDENT MANAGER, TELEPHONE NUMBER AND ADDRESS.

PLEASE ATTACH A LIST OF OFFICE LOCATIONS OUTSIDE THE STATE OF KANSAS.

INDICATE WHAT TYPE OF SERVICE(S) THE FIRM IS PERFORMING (CHECK EACH THAT APPLIES):

AUDIT _____ REVIEW _____ AGREED-UPON PROCEDURES _____ COMPILATION _____ TAX _____ OTHER _____

1. IS THE FIRM SUBJECT TO REGISTRATION WITH THE PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB)? YES _____ NO _____

2. WHAT WAS THE RESULT OF YOUR MOST RECENT PEER REVIEW REPORT?
 _____ PASS _____ PASS WITH DEFICIENCIES _____ FAIL _____ N/A (THE FIRM HASN'T HAD A PEER REVIEW--SEE PEER REVIEW FORM)

IF YOUR PEER REVIEW REPORT WAS A PASS WITH DEFICIENCIES OR A FAIL REPORT, YOU WILL BE REQUIRED TO SUBMIT ADDITIONAL DOUMENTS.

DISCLOSURE STATEMENTS (All questions must be answered, and documentation provided, if applicable.)

1. Within the last seven years, has the firm, or any individual associated with the firm, had any professional or vocational license revoked or suspended that has not been reported to this Board directly by the firm or anyone associated with the firm? ☐ No ☐ Yes
2. Within the last seven years, has the firm, or any individual associated with the firm, signed any stipulation or consent order or agreement with any State or Federal agency, or the PCAOB, or been subject to any investigation or disciplinary action by any State or Federal agency, or by the PCAOB that has not been reported to this Board directly by the firm or anyone associated with the firm? ☐ No ☐ Yes
3. Within the last seven years, has the firm, or any individual associated with the firm, been investigated, disciplined, or removed from membership by a state CPA society or the AICPA for violations pertaining to the practice of certified public accountancy that has not been reported to this Board directly by the firm or anyone associated with the firm? ☐ No ☐ Yes
4. Within the last seven years, has the firm, or any individual associated with the firm, been involved in legal or administrative proceedings relating to the practice of certified public accountancy, or has any claim been concluded by way of settlement, litigation, dismissal or otherwise that has not been reported to this Board directly by the firm or anyone associated with the firm? (This includes demands, litigation, consent agreements, settlement agreements, dismissals, etc.) ☐ No ☐ Yes
5. Within the last seven years, has any claim previously reported to the Board in conjunction with an application for firm registration, been concluded by way of settlement, litigation, dismissal, or otherwise? ☐ No ☐ Yes
6. Within the last seven years, has the firm been delinquent in filing its tax returns that has not been previously disclosed to this Board? ☐ No ☐ Yes
7. Within the last seven years, has the firm been delinquent in filing tax returns on behalf of others for which it was responsible and/or paying taxes collected on behalf of others (i.e., payroll taxes, sales tax, use tax, etc.) that has not previously been disclosed to this Board? (Note: Entering into a payment plan does not mean you are current.) ☐ No ☐ Yes
8. Within the last seven years, has the firm had any tax warrants or liens filed against it by the IRS and/or any State Department of Revenue that has not previously been disclosed to this Board? ☐ No ☐ Yes

If the answer is yes to any of the above questions, please attach a detailed explanation, along with copies of all documents, including court documents and settlement agreements; claims made against the firm; copies of disciplinary actions (to include stipulations and consent orders) taken by other state or federal agencies; copies of disciplinary actions, stipulations and consent orders entered into with the AICPA or state CPA Society; copies of tax warrants, tax liens; and any other pertinent information relative to any affirmative answer of the above questions.

1. What is the total number of **CPA OWNERS** of the firm **BOTH** IN and OUTSIDE Kansas? _____

2. What is the total number of **NON-CPA OWNERS**** of the firm **BOTH** IN and OUTSIDE Kansas? _____

****If the firm has any owners who are NOT CPAs, you must answer the following questions on page 3.**

NOTE: If the firm's owners are 100% licensed CPAs, then skip to page 4.

FIRMS WITH NON-CPA OWNER INFORMATION:

- a. Of the total number of owners of the firm, what percentage constitute non-CPA owners?
_____ % (Must be a precise percentage; do not use <or> or approximate.)
- b. Does every non-CPA owner **actively participate** in the business? ("**Actively participate**" means participation that is continuous as one's primary occupation.)
_____ No; Attach page with specific details _____ Yes
- c. Of the firm's **equity capital, what percentage** is held or has been received from the total number of non-CPA owners? _____ %
- d. Of the firm's **voting rights, what percentage** is held or has been received from the total number of non-CPA owners? _____ %
- e. Does any non-CPA owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information?
_____ No _____ Yes; List name and title _____
- f. Has any non-CPA owner been convicted of any felony under the laws of any state, of the United States, or of any other jurisdiction?
_____ No _____ Yes; Attach information with specific details.
- g. Has any non-CPA owner been convicted of any crime, an element of which is dishonesty or fraud, under the laws of any state, of the United States, or of any other jurisdiction?
_____ No _____ Yes; Attach information with specific details.
- h. Has any non-CPA owner had his/her professional or vocational license(s), if any, suspended or revoked by a licensing agency of any state of the United States or of any other jurisdiction or otherwise been the subject of other final disciplinary action by any such agency?
_____ No _____ Yes; Attach information with specific details.
- i. Is any non-CPA owner in violation of any rule or regulation promulgated by the Board regarding the character or conduct relating to owners who are certified public accountants?
_____ No _____ Yes; Attach information with specific details.

PLEASE LIST ALL OWNERS, STAFF AND INDEPENDENT CONTRACTORS.
(Attach additional sheets if necessary.)

ALL CPA OWNERS	CERT #	PERMIT #	STATE	OFFICE LOCATION

PLEASE LIST ALL STAFF CPAS WORKING FOR THE FIRM THAT HOLD A KS CPA CERTIFICATE ONLY, OR A KS CPA CERTIFICATE AND PERMIT TO PRACTICE. NOTE: IF USING STAFF CPA(S) TO QUALIFY FOR THE TERMS "& ASSOCIATE, & ASSOCIATES, GROUP OR & COMPANY", IN THE FIRM NAME, THE STAFF CPA(S) MUST HOLD BOTH A KANSAS CERTIFICATE AND A KANSAS PERMIT, WORK AT LEAST 1,040 HOURS FOR THE FIRM DURING A CALENDAR YEAR, AND THE FIRM MUST BE THEIR PRIMARY EMPLOYER.

STAFF CPAs	KS CERT #	KS PERMIT #	OFFICE LOCATION

PLEASE LIST ALL INDEPENDENT CONTRACTORS WHO HOLD A CPA CERTIFICATE ONLY, OR A CERTIFICATE AND A PERMIT TO PRACTICE, WHO ARE ACTING AS INDEPENDENT CONTRACTORS WORKING FOR THE FIRM.

INDEPENDENT CONTRACTORS	CERT #	PERMIT #	STATE	OFFICE LOCATION

PLEASE LIST NON-CPA OWNERS BELOW AND PROVIDE THE SPECIFIC FUNCTION THEY PERFORM FOR THE FIRM.

OTHER OWNERS OF FIRM	SPECIFIC JOB TITLE	OFFICE LOCATION

Under penalty of perjury I hereby certify that the information provided is true and accurate.

Signature _____

Printed Name: _____

Date: _____

Title _____

REV. 9/16

STATE OF KANSAS
BOARD OF ACCOUNTANCY
Landon State Office Building
900 SW Jackson, Suite 556S
Topeka, KS 66612-1239
785/296-2162

PEER REVIEW FORM

I, _____, of _____,
(CPA NAME) (FIRM/PRACTICE NAME)

located in _____, _____, hereby certify the following:

1. _____ The firm has a current Peer Review Letter of Completion on file with the Board.

2. _____ **(IF CHECKING THIS OPTION, PLEASE ATTACH A LETTER OF EXPLANATION IF PREVIOUSLY SUBJECT TO PEER REVIEW.)** I/My firm did not issue **any** Audits, Reviews or Agreed-Upon Procedures in the past 12 months. **(If previously subject to Peer Review, provide the date of the last report issued subject to Peer Review _____, the type of report issued _____ and the year-end date of the client _____.** It is understood and agreed that should this situation change, I/my firm will immediately notify the Board, in writing, and that the due date for completion of a Peer Review will be 18 months from the date of the report first issued subject to Peer Review. It is further understood and agreed that I/my firm will provide a Peer Review "letter of completion" to the Board by the due date.

3. _____ Only compilation reports are issued, which are not subject to Peer Review for Kansas State Board purposes. **It is understood and agreed that should any reviews, audits or attestation engagements be performed in the future, I/my firm will immediately notify the Board, in writing, and that the due date for completion of a Peer Review will be 18 months from the date of the higher-level report issued subject to Peer Review.**

4. _____ I/My firm performed the first Audit, Review or Attestation Engagement (**circle which applies**) with a report date of _____. The year-end date of the engagement is _____. It is understood and agreed that the due date for completion of a Peer Review is 18 months from the date of the first Report issued subject to Peer Review. It is further understood and agreed that I/my firm will provide a Peer Review "letter of completion" or a letter stating that the Peer Review is "in process" (both letters are issued by the administering entity of the Peer Review) to the Board by the due date.

5. _____ **(IF CHECKING THIS OPTION, PLEASE ATTACH A LETTER OF EXPLANATION, ALONG WITH SUBSTANTIATING DOCUMENTATION.)** Request for waiver for reasons of health, military service, or other hardship. It is understood that I/my firm can be disciplined for using fraud, dishonesty or deceit to obtain a waiver of Peer Review.

I acknowledge that the information I have provided on this form is true and accurate.

Date: _____ Signed: _____