

## FIRM REGISTRATION; FIRM/FICTITIOUS/PROFESSIONAL NAMES; & FIRM OWNERSHIP

The Board has observed that certain firms/fictitious/professional names are not properly registered with the Board; are using firm/professional names that do not comply with Kansas law; or may have an ownership structure that does not comply with Kansas law.

A firm is defined in K.S.A. 1-321(k) as:

(1) An individual who operates as a sole practitioner and who issues reports subject to Peer Review; or

(2) Any business organization including, but not limited to, a general partnership, limited liability partnership, general corporation, professional corporation or limited liability company. This includes single member LLCs.

### MUST I REGISTER MY FIRM?

a. A firm with an office in Kansas or that performs or offers to perform attest or non-attest services to the public must register with the Board (as defined in K.S.A. 1-321(d) and (r); or an in-state or out-of-state individual functioning as a sole practitioner that issues reports subject to Peer Review; or an out-of-state firm that performs or offers to perform attest services for a client in Kansas, must register with the Board.

b. An individual functioning as a sole practitioner that issues reports subject to peer review, is a firm and must register as such with the Board if he or she has an office in Kansas, performs or offers to perform attest services for a Kansas client or is not otherwise exempt from registration pursuant to K.S.A. 1-308(c).

c. A CPA who owns an entity through which he or she provides services to the public as a CPA, i.e. an LLP, LLC, general corporation, professional corporation (association) or partnership, must register that firm with the Board as required by K.S.A. 1-308, regardless of whether or not the entity name includes the CPA's name, or constitutes a fictitious name. This includes single member LLCs. Before registering with the Secretary of State, a firm should first register with the Board of Accountancy to ensure that the name of the firm complies with state law.

### FICTITIOUS/PROFESSIONAL NAMES:

d. A fictitious firm or professional name is a name that contains anything other than the name or names of one or more present or former owners, partners, members, or shareholders. For instance, "Smith Accounting" is considered to be a fictitious professional name, and as such, should be registered with the Board. Likewise, "Smith Accounting, LLC" is considered to be a fictitious firm name, and as such, should be registered with the Board.

For more information concerning firm registration requirements, please contact the Board office at [ksboa@ks.gov](mailto:ksboa@ks.gov), or by calling 785-296-2162.