

OUT OF STATE FIRM REGISTRATION AND RENEWAL OF CPA FIRMS TO PRACTICE IN KANSAS

K.S.A 1-308 requires all sole practitioners who issue reports subject to Peer Review in Kansas, along with any general partnership, limited liability partnership, general corporation, professional corporation or limited liability company, to register with the Board and to annually register thereafter.

K.S.A. 1-308 allows non-CPA ownership of firms, as long as a simple majority of the firm, in terms of equity and voting rights, belongs to the holders of valid CPA licenses to practice as CPAs in some state. All nonlicensee owners must be of good moral character and must be natural persons actively participating in the business of the firm and must comply with the Rules and Regulations of the Board. The name of the firm may not include the name of an individual who is not a CPA (K.S.A. 1-316).

Please provide the firm's most recent Peer Review letter of completion (the letter from the administering entity that accepts the Peer Review and issues a due date for the next Peer Review). If the Peer Review letter of completion has expired, a letter from the administering entity stating that the Peer Review is "in process" must be provided. A Peer Review "in process" letter may only be issued if the Peer Review report, and the firm's response thereto, if applicable, has been submitted to the administering entity.

Notification is required to be sent to the Board within one month of the admission or withdrawal of a partner, shareholder or member of registered firms. The Board also requests any address changes of registered firms to be promptly submitted, advising the Board of all permit holders affected by such change.

Notification of non-renewal is required within 30 days after the expiration date of the firm registration.

If you have any questions about registering or renewing your CPA firm in Kansas, please contact the Board office and/or refer to the pertinent Board Laws and Regulations.

The fee for registering a firm is \$100.00.