

# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301  
304/558-3557 Fax 304/558-1325

Fee: \$200.00

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## ACCOUNTING CORPORATION APPLICATION

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I. The corporate name will be: \_\_\_\_\_

II. The corporate address will be:

Street Address: \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

III. The corporate officers and directors will be:

President \_\_\_\_\_ Vice President \_\_\_\_\_

Secretary \_\_\_\_\_ Treasurer \_\_\_\_\_

Directors \_\_\_\_\_

Others (list titles)  
\_\_\_\_\_

IV. The sole purpose of the accounting corporation shall be to furnish to the public services not inconsistent with the Accountancy Law. The principal officer of the corporation and any officer or director having authority over the practice of public accounting by the corporation shall be an individual licensed under W.Va. Code §30-9-1 et seq. A simple majority of the ownership of the accounting corporation must be held by individuals licensed under W.Va. Code 30-9-1 et seq. The CPA or PA corporate shareholders will be: (Attach additional list in same format if space is insufficient.)

	Name & Address	Checkmark (✓) correct designation and provide certificate/registration #	Telephone Number
1.	_____ _____ _____	CPA _____ PA _____	_____
2.	_____ _____ _____	CPA _____ PA _____	_____
3.	_____ _____ _____	CPA _____ PA _____	_____
4.	_____ _____ _____	CPA _____ PA _____	_____

V. Non-licensee Owners: The simple majority of the ownership of any accounting corporation must be held by individuals licensed under W.Va. Code §30-9-1 et seq. The remaining percentage of ownership may be held by non-licensee owners who are active participants in the accounting corporation. Non-licensee owners are considered active participants in the accounting corporation if they are employed by the accounting corporation for at least 20 hours per week and are otherwise legally authorized to provide compatible services. Non-licensee owners shall possess no direct control or have personal supervision of the practice or personnel who act on behalf of the corporation in giving assurance in a report or otherwise.

Name of Accounting Corporation: \_\_\_\_\_

List all non-CPA shareholders, the compatible professional service each performs, the minority percentage of ownership and the number of hours each works per week: (Attach additional list in same format if space is insufficient.)

Non-CPA shareholders	Compatible Professional Service	Percent of Ownership	Do you possess direct control or personal supervision of the practice or personnel who act on behalf of the corporation?	Number of hours employed per week
_____	_____	_____	Yes _____ No _____	_____
_____	_____	_____	Yes _____ No _____	_____
_____	_____	_____	Yes _____ No _____	_____

Item VI.

We, being all of the proposed shareholders of the hereinbefore designated accounting corporation, do hereby affirm that all of the information contained in this application is true; that the accounting corporation will render professional accounting services only through its officers, employees and agents who are themselves currently licensed by the West Virginia Board of Accountancy; that we understand that incorporation does not modify the laws of this State as they relate to the relationship between the liability arising from a person furnishing accounting services and such person's clients, nor does incorporation modify any legal requirement, court rule, or regulation of the West Virginia Board of Accountancy relating to ethical standards and rules of professional conduct required of persons providing public accounting services; and that capital stock in the accounting corporation will be transferred back to the corporation or will be issued or transferred only to persons licensed by the West Virginia Board of Accountancy or legally authorized to provide compatible professional services.

Shareholders' signatures	Date	Shareholders' signatures	Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Subscribed and sworn before me, a Notary Public, in and for the State of West Virginia,

County of \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_.

NOTARY SEAL HERE

\_\_\_\_\_  
(Signature)

My commission expires \_\_\_\_\_.

Date Received: _____	Amount: \$ _____
Approved by: _____	
Approval Date: _____	