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West Virginia Board of Accountancy



Initial Registration for an Out-of-State Firm Permit and an Authorization to Perform Attest Services (required if client's home office is in West Virginia)

Please type or print legibly

Section I

Firm Name: _____

Principal Address: _____

City	State	Zip	Phone Number
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Section II

1. List the states in which your firm holds a firm registration:

2. Has the firm permit ever been denied, revoked, suspended or censured for any reason by West Virginia or any other state? (Please explain fully on separate sheet of paper.) _____

Firm Permit Fee:	\$100.00
Authorization Fee: include the correct fee from the selection below on the line to the right:	
1-5 Licensees:	\$100.00
6-10 Licensees:	\$200.00
11+ Licensees:	\$300.00 _____
Total Fees:	_____

Section III

List the location of each office and the in-charge CPA below: (attach additional information if necessary and refer to this section)

Location (street address, city, zip)	CPA In-Charge	Certificate/Registration Number

For Board Use Only

Fee Remitted: _____ Processed by: _____ Date Received: _____

Approved: _____ Denied: _____ Date of Approval or Denial: _____

Board President or Designee Signature : _____

Section IV

List names of all partners, officers, shareholders, members or managers of the firm who make up a simple majority of firm ownership: (attach additional information if necessary and refer to this section)

Name (last, first, middle initial)	Title (member, shareholder, officer, etc.)	Certificate/Registration/ License Number	Office Location (city)

Section V

List all non-CPA owners: (add additional information as necessary and refer to this section)

Name (last, first, middle initial)	Job Title	Office Location (city)

Section VI

I certify that the information I have submitted on this application is correct and true to the best of my knowledge. I have read and understand all parts of Section VII.

I am currently undergoing a Peer Review program that conforms with Board Rules 1 C.S.R. 1-8.

My last Peer Review was performed by _____ and dated _____. (Please provide documentation that your firm is enrolled in an approved Peer Review Program.)

I verify that all Certified Public Accountants who sign or authorize someone else to sign a report or financial statement on behalf of our firm hold valid licenses as Certified Public Accountants from our firm's state and meet the competency requirements set forth in the Generally Accepted Auditing Standards published by the AICPA..

Signature of Partner/Manager in Charge

Date

Unless otherwise requested, Firm Permits and Authorizations will initially be issued for a period to begin on the approval date and expire on the 30th day of June following the date of issue. (If you are making application in April or May, you may want to time the submission of your application for a July 1 effective date. Otherwise, you will be required to renew your Firm Permit and Authorization for the period beginning July 1 to June 30. Please be aware that you are prohibited from offering these services until the effective date listed on your approved Firm Permit and Authorization to Perform Attest Services.)

Please make this Authorization effective _____ (no later than 45 days after making application.)
Date

Section VII - For Information Purposes Only - No need to return with application.

- A. Permits will initially be issued for a period to expire on the 30th day of June following the date of issue.
- B. All registered firms must notify the Board in writing within 30 days of the occurrence of the following events:
 - 1. Formation of a new firm
 - 2. Addition of a partner, member, manager or shareholder
 - 3. Retirement, withdrawal or death of a partner, member, manager or shareholder
 - 4. Any change in the name of the firm
 - 5. Dissolution of the firm
 - 6. Establishment of a new branch office or the closing or change of address of a branch office in this State
 - 7. The occurrence of any event or events which would cause the firm not to be in conformity with the Accountancy Law or Board of Accountancy Rules and Regulations
- C. In the event of any change in legal form of a firm, the new firm shall within thirty (30) days of the change file an application for the issuance of a permit in accordance with the Accountancy Law and Board Rules and Regulations and pay the fee required by these Rules.

Return application to: West Virginia Board of Accountancy, 405 Capitol Street, Suite 908, Charleston, WV 25301