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# West Virginia Board of Accountancy



Please type or print legibly

**Fee: \$100.00**

## Initial Registration for Firm Permit for a Firm Located in West Virginia

**Section I**

Firm Name: \_\_\_\_\_

Principal Address: \_\_\_\_\_

Phone: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**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.) \_\_\_\_\_
3. Will your firm be providing: attest \_\_\_\_\_ and/or compilation \_\_\_\_\_ services in West Virginia?  
 STOP HERE. If your firm will be performing attest or compilation services, use the form entitled *Initial Registration for Firm Permit and Authorization to Perform Attest and/or Compilation Services for a West Virginia Firm*.

**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/PA 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 VII**

- 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.