

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301-1744

(304) 558-3557 Fax: (304) 558-1325

Annual Firm Renewal

(for the period beginning July 1, 2016 through June 30, 2017)



Complete the fee schedule section located at the bottom of the 2nd page. Please type or print very legibly.

Your firm permit cannot be issued unless the Annual Renewal Form is complete. Include additional sheets as necessary. Send the original form with signature and payment to Board office address above. Photocopy the completed form for your files.

Firm Number: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Contact Person: \_\_\_\_\_ E-mail address: \_\_\_\_\_

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

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

Please list all states in which you have a firm permit \_\_\_\_\_

Section 1: Eligibility Verification Questionnaire:

(If YES, please explain fully by completing the corresponding Section on the reverse side of this Renewal or on a separate page)

Since your last Renewal:

- 1. Has your firm permit been denied, revoked, suspended or censured for any reason by West Virginia or any other state? (If YES, complete Section 4) Yes [ ] No [ ]
2. Have you formed a new firm or organized in any other form? (If YES, complete Section 5) Yes [ ] No [ ]
3. Have there been any additions of a member, manager, partner or shareholder? (If YES, complete Section 6) Yes [ ] No [ ]
4. Has the firm name or address changed? (If YES, complete Section 7) Yes [ ] No [ ]
5. Have you established a new branch office or closed or changed the address of a branch office of this State? (If YES, complete Section 7) Yes [ ] No [ ]
6. Has there been a dissolution of the firm? (If YES, provide Date and details, and Certificate of Termination or Certificate of Dissolution from WV Secretary of State's Office, if applicable) Yes [ ] No [ ]
7. Are there any non-CPA owners of your firm? (If yes, please identify in Section 8) Yes [ ] No [ ]
8. Has any member, manager, partner or shareholder retired, withdrawn or deceased? If YES, complete Section 9) Yes [ ] No [ ]
9. If organized as a PLLC or a registered LLP, do you continue to maintain one-million dollars of professional liability insurance per claim as required by W.Va. Code §31B-13-1305(e) or §47B10-5(a)? (If applicable, please attach insurance verification) N/A [ ] Yes [ ] No [ ]
10. Has there been any occurrence of events that would cause the firm not to be in conformity with the Accountancy Law or Board of Accountancy Rules and Regulations? (Provide complete details) Yes [ ] No [ ]

Section 2: Authorization to Provide Attest and/or Compilation Services

- 1. Firms with a West Virginia location: Does your firm offer to perform attest or compilation services in West Virginia? N/A [ ] Yes [ ] No [ ]
Out-of-state firms: Do you continue to perform attest services for a client whose home office is in West Virginia? N/A [ ] Yes [ ] No [ ]
2. Is your firm enrolled in a Peer Review Program that conforms with applicable rules? N/A [ ] Yes [ ] No [ ]
(Firms who are enrolled in the WV Society of CPA's Peer Review Program are exempt from providing Peer Review documentation. All others must submit documentation of current enrollment in a Peer Review Program that meets Board requirements.)

Section 3: By signing and dating this form below, I do certify, under penalties of perjury and false swearing, that the information I have submitted is true and correct to the best of my knowledge. Making a false statement may subject the firm to disciplinary action including, but not limited to, revocation or suspension of the firm permit and/or authorization to perform attest and compilation services.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

**Section 4: Provide details regarding your firm permit denial, revocation, suspension or censure by another state or jurisdiction.** Attach documentation. (Attach additional sheets as necessary.)

**Section 5: If you have formed a new firm or organized in any other form, please provide:**

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

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

City, State, Zip: \_\_\_\_\_ Fax: \_\_\_\_\_

Contact Person: \_\_\_\_\_ E-mail: \_\_\_\_\_

**Section 6: Please provide names of any previously unreported members, managers, partners or shareholders:** (attach separate report if necessary)

Name: \_\_\_\_\_ License No. \_\_\_\_\_ States of Licensure: \_\_\_\_\_

Name: \_\_\_\_\_ License No. \_\_\_\_\_ States of Licensure: \_\_\_\_\_

Name: \_\_\_\_\_ License No. \_\_\_\_\_ States of Licensure: \_\_\_\_\_

**Section 7: Firm Name or Address Changes or Addition/Deletion of Branch Offices:** (for multiple changes of primary and/or branch offices please attach separate sheet)

Change  Add  Delete  Firm/Branch Name and Address: \_\_\_\_\_

Change  Add  Delete  Firm/Branch Name and Address: \_\_\_\_\_

**Section 8: Complete the following information for all non-CPA members of your firm:** (attach additional Sheets as necessary)

Name \_\_\_\_\_ Position \_\_\_\_\_ Hours worked per week \_\_\_\_\_ % of ownership

Name \_\_\_\_\_ Position \_\_\_\_\_ Hours worked per week \_\_\_\_\_ % of ownership

I affirm that the CPA owners of the firm own a simple majority in terms of financial interests and voting rights of all partners, officers, shareholders, members or managers and that the non-CPA owners listed above have no direct control of this firm nor personal supervision of the practice or personnel who act in behalf of the firm in giving of assurance in a report or otherwise.

Signature of Manager-in-charge : \_\_\_\_\_

**Section 9: Complete the following information for all members, managers, partners or shareholders who have retired, withdrawn or deceased since the last renewal:**

Name	License Number	Retired Withdrawn or Deceased	(Date of occurrence)

<b>Fee Schedule:</b>		<b>Authorization Fee Schedule</b>	
Firm Permit	\$ 100.00	Authorization Fees are based on the total number of licensees in the firm per the schedule below:	
Authorization (see fee schedule at right)	_____	1-5 licensees	\$ 100.00
Late fee (if after June 30)	_____	6-10 licensees	200.00
Total remitted:	\$ _____	11+ licensees	300.00