State Board of CPAs of Louisiana
601 Poydras Street, Suite 1770
New Orleans, LA 70130
Phone: 504-566-1244 | www.cpaboard.state.la.us

BOARD USE ONLY
_____ Reviewed
_____ Updated

2016 Annual Renewal of FIRM PERMIT / Reinstatement Same Year*

* Only for Use for a Permit that Expired in 2016

All questions must be answered - INCOMPLETE FORMS CANNOT BE PROCESSED

1. FIRM CONTACT INFORMATION

Firm Permit No. _____
Name of Firm _____

Mailing Address	Physical Address (if applicable)	Louisiana Address (if different)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Phone No. _____	Phone No. _____	_____

Firm website _____ Firm Email Address _____

Name of Designated Firm Licensee _____
State _____ License No. _____ Email Address of Licensee _____

2. ABOUT THE FIRM

PRACTICE TYPE: What type of business entity is your firm? **(CHECK ONLY ONE PRACTICE TYPE)**

_____ Louisiana Unincorporated Sole Practitioner
_____ Louisiana Partnership
_____ Louisiana LLP
_____ Louisiana Solely Owned Professional Corp
_____ Louisiana Multi-Owned Professional Corp
_____ Louisiana Single Member LLC
_____ Louisiana Multi-owned LLC

_____ Out of State Unincorporated Sole Practitioner
_____ Out of State Partnership
_____ Out of State LLP
_____ Out of State Solely Owned Professional Corp
_____ Out of State Multi-Owned Professional Corp
_____ Out of State Single Member LLC
_____ Out of State Multi-owned LLC

YES NO Is the firm a partner / shareholder / member in another firm (firm within a firm)?
If yes, name of Firm _____

YES NO Is the firm a part-time practice (e.g., a part-time sole practice that is not your principal employment)?

3. CONFIRMATIONS

YES NO Is more than 50% of the financial interest* in the firm and more than 50% of the voting rights in the firm owned and controlled by CPA(s) who are individually licensed by a state board of accountancy?
*Financial interest includes equity, loans and advances to the firm, guarantees on behalf of the firm, etc.

YES NO Does the Firm have any affiliated entities that conduct business in Louisiana? If YES, attach list, provide names and ownership percentages. Refer to instructions for Affiliated Entity.

YES NO Has the firm, or any individual or entity affiliated with the firm, been the subject of any type of investigation or discipline by a licensing board, state or federal agency, regulatory authority, or professional CPA association or society relating to its practice since your last renewal *or that you have not previously disclosed* to the Board? If YES, attach details & copy of official order or pertinent documents.

YES NO Has the firm, or any individual or entity affiliated with the firm, been charged with, convicted of, or pled guilty or nolo contendere to any felony, or to a misdemeanor an element of which was fraud or dishonesty, since your last renewal *or that you have not previously disclosed* to the Board? If YES, attach details, including the name of the court and the case no.

YES NO Does the firm participate in an AICPA Peer Review program? If **YES**, indicate which type of program:
[ ] AICPA Peer Review Program administered by a State Society State: _____
[ ] AICPA National Peer Review Committee - NPRC
Date of last Peer Review. _____

OUT OF STATE FIRMS –

YES NO Did the firm service Louisiana based clients during 2015?

4. SERVICES OFFERED BY FIRM FOR LOUISIANA BASED CLIENTS

Did the Firm performed any of the following accounting related services during 2015 (complete ALL questions):

YES NO Submission of client financial statements without a compilation report
YES NO Bookkeeping; Accounting; or "Write–up"
YES NO Tax return preparation or tax planning
YES NO Peer Reviews
YES NO Other (specify):_____

_____ This firm was dormant. No services of any kind were performed in 2015.

Did the Firm performed any of the following ATTEST engagements for Louisiana based clients (complete ALL questions):

YES NO Preparation of Financial Reports (SSARS 21)
YES NO Compilations
YES NO Reviews
YES NO Audits (non-governmental)
YES NO Governmental audits
YES NO ERISA Audits (non-governmental)
YES NO SSAE engagements
YES NO Other SAS reports or special reports

Provide name(s) of individual licensee(s) qualified to supervise attest engagements and sign, or authorize the signing of, reports on financial statements (such licensees must be in compliance with AICPA QC Standards):
_____
_____

5. ENCLOSURES & ATTACHMENTS REQUIRED

Using a copy of the firm's official letterhead answer the following questions and submit with the firm's renewal:

- List **all** other firm offices in Louisiana with firm name, address, and resident licensee.
- List of **all** owners/partners/shareholders/LLC members or managers.
  - for **each CPA owner**, indicate every state in which that CPA is licensed, license number, and status (i.e., has an unrestricted right to practice as a CPA)
  - for **each CPA and each non-CPA owner**, disclose whether the individual is actively employed in the firm, and/or an affiliate of the firm and the name of the affiliate
- Provide total percentages held by **each** licensed CPA owner for each of the following:
  - owners' equity;
  - owners' financial interest (include equity; loans and advances to the firm; guarantees on behalf of the firm; etc.); and,
  - voting rights in the firm
- For **all** non-CPA owners, list the percentage of each owners' equity, financial interest, and voting rights within the firm.
- List of **all** states in which the firm has a firm license, permit or registration with the respective registration, firm, license number.

(continue for fee calculations)

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6. FIRM REINSTATEMENT FEE CALCULATION:

$30 for each firm "*owner*" -- Includes ALL owners, partners, shareholders, and members. Compute the total fee:

[ ] Total Number of Owners of Firm

X $ 30.00

Total Reinstatement Fee [$] *(Total fee should be capped at $5,000 if the computed fee exceeds this amount.)*

ENCLOSE CHECK FOR TOTAL REINSTATEMENT FEE PAYABLE TO THE *STATE BOARD OF CPAs OF LOUISIANA*

7. ENGAGING IN PRACTICE

The Louisiana Accountancy Act (La. Rev. Stat. §37:71 *et seq.*) prohibits any person from engaging in practice as a CPA in Louisiana or for Louisiana clients, unless such person holds a valid CPA Firm Permit issued by this Board (out of state firms that qualify for a cross border practice privileges have some limited exemptions).

Indicate whether or not you have performed any work or service for client(s), or completed any professional services, or held yourself out as a CPA while offering services in any manner since January 1, 2016. Provide a response and include a description of your employment and services performed:

_____

_____

_____

_____

_____

_____

_____

_____

8. SIGNATURE

By signing below, I am acknowledging that to the best of my knowledge the above information is complete and correct. I confirm that (i) in order to perform services for Louisiana based clients, the primary engagement partner/CPA is either actively licensed in Louisiana or is actively licensed in a substantially equivalent state, and (ii) the State Board of CPAs will be notified in writing within 30 days of changes as required by the LA Accountancy Act (LAA) & Board Rules.

Name of Designated "*Firm*" Licensee (Print) _____

Signature _____ Date _____

Firm Permit Annual Renewal Instructions

The completed original renewal form with payment was due on or before December 31, 2015. After January 31, 2016 delinquent and reinstatement fees are: $15 per each owner if received after January 31, 2016, or $30 per each owner if received after February 29, 2016.

WHO MUST SUBMIT A FIRM PERMIT RENEWAL FORM:

IN STATE CPA FIRMS - Every firm with an office or place of business in LA that uses the certified public accountant (CPA) title –or– performs attest services (i.e., compilations, reviews, audits, etc.) must file this form. This includes sole practitioners, part-time practitioners, partnerships, professional corporations, LLPs, LLCs and joint ventures/consortiums of CPAs or Firms. **The DESIGNATED FIRM LICENSEE,** a licensee with an active CPA certificate selected by the Firm, is responsible for submitting the completed form on behalf of all firm owners. A CPA who also has a separate part-time practice must also file a separate form for the part-time practice. An incorporated CPA or LLC whose corporation or LLC is a partner/shareholder/member of another CPA Firm must also file a separate form for his/her individual corporation or LLC.

OUT OF STATE CPA FIRMS (ones that do not have an office or place of business in Louisiana) may contact our office for determining if you must renew your permit. (Under "CPA mobility" certain out of state firms that do not do audit engagements of LA entities may not need to renew.)

Firms that were dormant in 2015 may choose to maintain and renew the Firm Permit if practice is expected to resume in order to avoid reinstatement fees in the future. But you should complete all items on the form, even if no services were performed in 2015.

If the firm's practice has permanently ceased, you may CANCEL the firm permit. Complete the FIRM CONTACT INFORMATION section of the renewal form and mark "Cancel" on front of form and sign and return the form to us. Or, provide a letter with your signature requesting cancellation of the firm permit.

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1. FIRM CONTACT INFORMATION

If there is a change in business entity or in the name of the business, the firm must submit a change of entity/name application to the Board for review. All supporting documents must be submitted with the application to change the entity/name. A Firm may only practice under the name that is registered with the Board. Misleading names are not permitted. [See R.S. §37:83(G) and Board Rules §1707(D) for more information]

2. ABOUT THE FIRM

Practice Type - Indicate the type of business entity of the firm.

A part-time practice is in addition to the principal employment classification indicated on your individual certificate renewal and is applicable if you offer or perform professional services for clients or to the public. A CPA Firm must have a permit even if it is a part-time practice.

3. CONFIRMATIONS

All confirmation questions must be answered by circling either "Yes" or "No".

> **Affiliated Entity:** If there are "affiliated entities" associated with the firm include a list with names and ownership percentages of owners of affiliated entities. [The terms "affiliate" or "affiliated entities" refer to any entity related to or affiliated by ownership to the CPA firm and/or its owners, which offer in Louisiana or to Louisiana clients *professional services* or *products* related to the skills associated with CPAs, i.e., accounting, financial reporting, tax, finance, investment advice or financial planning, management advisory, or consultation. Refer to Board website (www.*cpaboard.state.la.us*) for Affiliated Entities rule.]

4. SERVICES OFFERED BY FIRM FOR LOUISIANA BASED CLIENTS

All firms should respond for each service. If you are a firm within a firm, you are an incorporated CPA or single member LLC whose entity is an owner/member in another CPA firm and client services are not performed directly by the solely-owned entity, you should choose "other" and state that you /your firm does not offer services thru this entity.

5. ENCLOSURES & ATTACHMENT REQUIREMENTS

Using firm letterhead associated with the firm renewing, respond to all items listed in this section. If the item is not applicable, then respond by writing “Not Applicable.”

6. FIRM REINSTATEMENT (RENEWAL) FEES

Firms owned 100% by CPAs with active Louisiana CPA licenses do not have a fee for the Firm Permit renewal *if filed timely*. After January 31, 2016, additional fees apply.

Filing after the due date does not extend rights beyond December 31, 2015.

Also note that: (a) if a renewal form is incomplete, the Firm permit is not considered "renewed", (b) the form with original signature must be submitted, and (c) after January 31, 2016 delinquent and reinstatement fees are due: $15 for each owner if received after January 31, 2016; or, $30 for each owner if received after February 29, 2016.

Compute and enclose the renewal fee. Make check for the renewal fee payable to the State Board of CPAs of Louisiana. Staple your check to the form. Be sure to put your PERMIT number on the check’s memo line. Form must be signed by the Firm's designated Louisiana licensee.

7. ENGAGING IN PRACTICE

Must be completed by the Firm’s designated licensee.

8. SIGNATURE

Must be completed by the Firm’s designated licensee.