

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770, New Orleans, Louisiana 70130 (504) 566-1244

INSTRUCTIONS

APPLICATION FOR A PROVISIONAL LICENSE TO PRACTICE IN LOUISIANA FOR A LIMITED TIME

If a Louisiana engagement will be a one-time event, lasting 90 days or less, a provisional license may be obtained.

The provisional license is not renewable. (Therefore, if the engagement will last over 90 days, you should apply for a regular and annually renewable firm permit.*)

WHO MUST COMPLETE AND SUBMIT THE APPLICATION FOR A PROVISIONAL LICENSE TO PRACTICE IN LOUISIANA:

Any CPA Firm located outside of Louisiana that does not have a Louisiana CPA firm permit that plans to “practice in Louisiana” for a period of 90 days or less must file this form.

“Practice in Louisiana” means using the certified public accountant (CPA) title –or– performing attest services for Louisiana based clients.

“Firm” includes sole practitioners, part time practitioners, partnerships, PCs, LLPs, LLCs, and joint ventures or consortiums of CPAs and/or Firms.

COMPLETE ALL APPLICABLE ITEMS. Additional explanations:

- Complete the top part of the first side of the form. If your state does not separately license/permit firms, list two or more partners/shareholders names and certificate no.'s at the bottom part of this side where indicated.
- Complete the reverse side indicating all CPAs who will be assigned to the engagement.
- Submit the form to your home state accountancy board for completion of the bottom half of side one. (Your state board may charge a fee directly to you for its verification; you may want to check on any fee before sending it.)
- Send the completed form to us with the payment of the \$100 fee.

If you have any questions, you may contact our office at 504/566-1244.

* In addition, at least one partner (the partner in charge) would have to obtain a Louisiana reciprocal CPA certificate individually in order for the firm to be eligible to obtain a regular firm permit. You may request reciprocal certificate applications and regular firm permit application forms by calling 504/566-1244.