

Application Packet for an Initial Registration of CPA Firm

Explanation of Firm Ownership

- Non-CPAs may hold minority ownership in a Colorado CPA firm.
- Majority ownership of a Colorado CPA firm must be held by CPAs licensed in some state.
- Majority ownership is determined by the financial interests and voting rights of all owners, as defined in the Rules of the Colorado State Board of Accountancy, including all partners, officers, share-holders, members, or managers.
- At least one partner, shareholder or member of the firm who is also a director or manager must be a CPA or registered firm in Colorado in good standing.
- Each resident manager in charge of an office in Colorado must be a CPA in good standing in Colorado.

Application Checklist

- Application Form
- Copy of organizing documents, articles of organization, or articles of incorporation containing the language required pursuant to C.R.S. 12-100-114(5). And a Certificate of good standing from the state of incorporation or organization.
- FOREIGN FIRMS ONLY: Statement of Foreign Entity Authority Form with the Colorado Secretary of State.
- A description of the types of services provided in Colorado prior to the filing of this application.
- A copy of sample business card(s) and letterhead used in Colorado prior to the filing of this application. (If none, please state on form)
- A description of any instances where the firm has been represented as a CPA Firm in Colorado.
- Certificate of Assumed or Trade Name filed with the Secretary of State, if applicable.

Answer all of the following questions.

- YES NO 1. Has the undersigned read Colorado Revised Statutes, Title 12, Article 100, Accountants, including, but not limited to, C.R.S. 12-100-114 and the Board Rules?
- YES NO 2. Is the firm in compliance with C.R.S. 12-100-114?
- YES NO 3. Is the name of the firm in compliance with C.R.S. 12-100-114(5)(d)?
- YES NO 4. Is the firm registered to practice public accounting in another jurisdiction? If yes, please list the jurisdiction(s). _____
- YES NO 5. Is the firm engaged in the practice of public accounting in another jurisdiction? If yes, please list the jurisdiction(s). _____
- YES NO 6. Has the firm engaged in any activity that might inform or imply or tend to indicate to others an Active/Valid status as a Colorado CPA Firm prior to the filing of this application? This includes, but is not limited to, any oral or written representation, such as business cards or letterhead, resumes, biographies, the display of a certificate evidencing a CPA designation, or the listing as a CPA Firm in directories or on the Internet. If so, please describe each instance.
- YES NO 7. Has the firm performed for a Client or offered to perform for a Client or potential Client, one or more kinds, or any combination of services involving the use of accounting or attestation skills, including, but not limited to, issuance of reports or financial statements, or of one or more types of management advisory or consulting services, or the preparation of tax returns, or the furnishing of tax advice in the state of Colorado prior to filing this application? If so, please describe each instance.
- YES NO 8. Has the firm's license, registration or permission to practice ever been denied, suspended, or revoked in any jurisdiction? If yes, please list the jurisdiction(s).
- YES NO 9. Do the organizing documents of the partnership, articles of incorporation of the corporation, or the articles of organization of the limited liability company contain provisions that comply with the requirements of C.R.S. 12-100-114(5), if applicable?*
- (Attach a copy of and any amendments to the organizing documents.)
- YES NO 10. Has the firm filed an Assumed or Trade Name with the Colorado Secretary of State? If yes, please attach a copy of the certificate.
- YES NO 11. If the firm is registered in another state, was the name of the firm used in the other state accepted by the Colorado Secretary of State?
- If no, what is the firm's assumed name? _____
- In addition, please attach verification of filing Statement of Foreign Entity Authority.

NOTE: C.R.S 12-100-114(6) provides that no limited liability company, limited liability partnership, limited partnership, or limited liability limited partnership, or foreign limited partnership, limited liability partnership, or limited liability limited partnership engaged in the practice of public accounting in Colorado and in one or more other jurisdictions shall be required to include in its articles of organization or organizing documents the provisions required by subsection (5) of C.R.S. 12-100-114, but such entity shall be subject to the requirements of those provisions with respect to the practice of public accounting within Colorado.

In accordance with C.R.S. 18-8-503 and 18-8-501(2)(a)(I), false statements made herein are punishable by law. I state, under penalty of perjury as defined in C.R.S. 18-8-503, that the information contained in this application is true and correct to the best of my knowledge. I understand that under Colorado Accountancy Law, providing false information to the Board is grounds for denial, suspension, or revocation of a CPA certificate.

Signature

I the undersigned have read and understand Title 12, Article 100, Accounts, including, but not limited to, C.R.S. 12-100-114, and the current Rules of the Colorado State Board of Accountancy, and I attest that the firm meets all of the requirements for registration in the state of Colorado.

Responsible Party Print Name

Date

Responsible Party Signature

- Shareholder of Professional Corporation
- Member of Limited Liability Company
- Partner of Partnership

List additional Colorado locations if more than 1 location is in Colorado.

Mailing Address: _____

Telephone Number: _____ E-

mail Address: _____

Resident Director/Manager Name: _____

Colorado CPA License Number: _____

License Expiration Date: _____