### State of Florida Department of Business and Professional Regulation Board of Accountancy Application for CPA Firm Form # DBPR CPA 4

# IMPORTANT – Submit all items as indicated by the instructions below with your application to ensure faster processing

If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at 850.487.1395.

APPLICATION FEES				
ALL Applicants must submit:				
Fees: (payable to Department of Business and Professional Regulation)				
For a two-year license	\$ 150			
□ For a one-year license	\$ 75*			
□ Adding, Removing or changing a DBA	No fee			
*ONLY if applying between January to September of an odd numbered year (such as 2009, 2011, 2013, etc.) for a one-year license)				

# Please mail your completed application, application fee and required documentation to:

Department of Business and Professional Regulation 2601 Blair Stone Rd

Tallahassee, FL 32399

#### **Eligibility Questions** Answer □ Yes □ No Are you 18 years of age or older? □ Yes □ No Does at least one owner hold a current active Florida CPA license? □ Yes □ No Do you have a Federal Employer Identification Number? Are at least 51% of the voting and financial interests in the firm CPAs in good standing in □ Yes □ No some state? Is the business of the firm the principal occupation for all non-certified public accountants □ Yes □ No shareholders or members of the firm? □ Yes □ No Do all CPA owners who are domiciled in Florida hold an active Florida CPA license? Have you registered your firm with the Florida Department of State, Division of □ Yes □ No Corporations?

# 1) Requirements for CPA Firm Licensure

a) Licensure: At least one owner of the firm must hold a current active Florida CPA license in order to qualify as a CPA firm or qualifies for licensure under section 473.3141 F.S. However, all CPA Firm Owners who are CPAs domiciled in Florida must hold a current active Florida license. In addition, at least 51% of voting and financial interests in the firm must be CPAs in good standing in any state in the U.S.

For more information regarding the requirements, please refer to Chapter 61H1, Florida Administrative Code and Chapter 473, Florida Statutes. Links are located on the board's website under <u>Statutes and Rules</u>.

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CPA Firm Application Type Select the Type of Firm Transaction Requesting					
<ul> <li>Initial CPA Firm</li> <li>Firm Name Change or Tra</li> </ul>	□ Initial CPA Firm				
	Business Type				
Partnership [1035/3024]     Corporation/ LLC/ Other [1034/3023]					
<b>Firm Name Change</b> A name change is required when a firm wishes to change their firm name; add, remove or alter their DBA name. (Complete only if you selected the <i>"Firm Name Change or Transfer"</i> transaction above.)					
Previous Firm Name:		Firm License Number:			
CPA FIRM INFORMATION List the name of the certified public accounting (CPA) firm as it is registered with the Florida Department of State, Division of Corporations. If using a DBA, the DBA must be registered with the Department of State, Division of Corporation as a fictitious name. A firm must have another licensed CPA as a member of the firm in order to use the terms "& Company" or "& Associates". CPA Firm Name					
Doing Business As (DBA)		Tax Identification Number			
BUSINESS LOCATION ADDRESS Must be a physical address					
Street Address					
City		State	Zip Code (+4 Optional)		
County (if Florida address)		Country			
	-ING ADDRESS (if different than Busi	ness Location A	ddress)		
Street Address or P.O. Box					
City		State	Zip Code (+4 Optional)		
County (if Florida address)		Country			
BUSINESS CONTACT INFORMATION Enter the name of the contact person for the firm. This should be an officer, partner, or member manager of the firm able to answer questions regarding this application.					
Contact Name					
Phone Number	Email Address				
ADDITIONAL CONTACT INFORMATION (Optional)					
Alternate Phone Number	Alternate Email Address				



<b>CAPITALIZATION/LIABILITY INSURANCE</b> Insurance: Applicants must obtain minimum capitalization, or public liability insurance, or an irrevocable letter of credit, in a minimum amount of \$50,000 per shareholder, officer, member, or partner and any Florida licensed CPA to a maximum of \$2,000,000 or a signed waiver of limitation on liability. See Rule 61H1-26,002 EAC							
	\$2,000,000, or a signed waiver of limitation on liability. See Rule 61H1-26.002, F.A.C.						
🗆 Minimum Ca	Does the CPA firm have (check one)? □ Minimum Capitalization (as defined in 61H1-26.002, F.A.C.) of \$50,000 per shareholder, officer, and professional employee to a maximum of \$2,000,000; <b>OR</b>					officer, and	
•	liability insu				cer, and profes	ssional employee to	o a maximum
. , ,	,	ation on liability; <b>OF</b>	ł				
□ Letter of cred	it of \$50,00	00 per shareholder,	, offic	er, and professi	onal employee	to a maximum of \$	2,000,000.
		014/01					
Provide the requ	ired informa			IP INFORMATI		ditional sheets as ne	cessarv)
Provide the required information for each partner, member, and/or shareholder (attach additional sheets as necessary)Last NameFirstMiddleSuffix							
Licensed as CPA : If YES,	Yes ⊑ Active ⊑			State of Licens	sure	License Number	
State of Domicile					Percentage Of Ownership		
Last Name		OWNI First	ERSH		ION Middle	Suffix	
					1		
Licensed as CPA : If YES,	Yes ⊑ Active ⊑	-		State of Licens	sure	License Number	
State of Domicile					Percentage Of Ownership		
Leat Name			ERSF			0	
Last Name		First			Middle	Suffix	
Licensed as CPA : If YES,	Yes ⊑ Active ⊑			State of Licens	sure	License Number	
State of Domicile					Percentage Of Ownership		
Last Nama			ERSF			0	
Last Name		First			Middle	Suffix	
Licensed as CPA : If YES,	Yes ⊑ Active ⊑	-		State of Licens	sure	License Number	
State of Domicile					Percentage Of Ownership		
OWNERSHIP INFORMATION							
Last Name		First			Middle	Suffix	
Licensed as CPA : If YES,	Yes ⊑ Active ⊑			State of Licens	sure	License Number	
State of Domicile					Percentage Of Ownership		

FLORIDA CPA LICENSEHOLDERS WITH THE FIRM			
List all Florida CPAs that are working with the firm or if none, check none:	□ None		
Name	License Number		

APPLICANT INFORMATION					
Are at least 51% of the voting and financial interests in the firm CPAs in good standing in some state?		Yes		No	
Is the business of the firm the principle occupation for all non-certified public accountant partners, shareholders, or members of the firm?		Yes All owne	□ rs ar	No re CPAs	
Firm has no Florida domiciled owners and qualifies under Section 473.3141, F.S.		Yes		No	
For non-CPA owners, do you have any lawsuit settlements, convictions (regardless of adjudication), or adverse judgments?		Yes		No	

## AFFIRMATION BY WRITTEN DECLARATION

An authorized Florida licensed CPA partner, shareholder, or member must sign the affirmation by written declaration.

I have read and understand the Florida Accountancy Law and Rules pertaining to the registration and operation of a CPA firm in the State of Florida. In particular, we have become familiar with Sections 473.309 and 473.3101, Florida Statutes, and Rules 61H1-26.001, 26.002, 26.003, and 26.004, Florida Administrative Codes. It is understood that, in accordance with Rule 61H1-26.004, Florida Administrative Code, we will send written confirmation within thirty (30) days of ANY changes affecting our firm's practice in the State of Florida.

I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.

Signature of Authorized CPA Partner/Shareholder/Member:

Print Name:	Date: