

North Dakota State Board of Accountancy
Firm Permit

Firm permits are only needed by those firms with an office in this state practicing public accounting or using titles such as "CPA" or "LPA". Other firms may practice public accounting in this state and use "CPA" or "LPA" titles without a permit, if they perform such services through an individual who holds a valid CPA license from a substantially equivalent (SE) state (see nasbatools.com/display_page?id=105). (Or who personally holds SE status granted by the NQAS). The firm must also be authorized to provide these services in that person's home state. Permits are issued and renewed on an annual basis. Multiple-office firms may register on one application, with one registration fee.

Firms providing audits, reviews, compilations or exams of financial information, tax, consulting and other services please complete this form and return with \$10 permit fee.

Each firm permit holder, or applicant, is to notify the Board in writing, within 30 days after occurrence, of any change in the identity of partners, officers, or shareholders who work regularly within this state, any change in the number or location of offices within the state, any change in the identity of the persons in charge of such offices and any issuance, denial, revocation, or suspension of a permit by any other state or jurisdiction.

1. Name of CPA or LPA practice unit: _____

2. Register below each ND office of the firm, and designate one as the correspondent office with an *.

N.D. offices – include address

Person in charge of office

_____	_____
_____	_____
_____	_____

3. The firm provides the following services to the public: (please check all that apply)
____ Audits ____ Reviews ____ Compilations ____ Exams of prospective financial information
____ Tax ____ Consulting ____ Other: _____

4. Please check the boxes below to verify the following:

- A simple majority of the ownership of the firm, in terms of financial interests and voting rights, belongs to licensees of a state or other recognized jurisdiction.
- All CPAs or LPAs associated with the firm whose principal place of business is in this state and who perform professional services in this state hold a valid certificate or license issued by this state.
- The firm and its owners are in compliance with all board rules regarding ownership [printed on reverse].

5. Please list below all states and jurisdictions in which the firm holds or has applied for a permit to practice public accounting or similar authorization (excluding North Dakota).

6. Certification: The above information is correct and complete to the best of my knowledge and belief.

Signature

Name (please print)

Date

RETURN, WITH FEE, TO: NDSBA, 2701 S Columbia Rd, Grand Forks ND 58201-6029 Phone: 800-532-5904
A \$50 late fee is due when a firm does not register and pay the permit fee by July 31.

Payment: Check ____ VISA ____ MasterCard ____

Account number		Expiration date	
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Other information

Firm ownership

A simple majority of the ownership of a firm, in terms of financial interests and voting rights, must belong to licensees of a state or other recognized jurisdiction. All CPAs or LPAs associated with the firm, whose principal place of business is in North Dakota, and who perform professional services in this state, must hold a valid certificate or license issued by this state. The firm and its owners must comply with the following board rules re. ownership:

A minority of the ownership of a firm practicing public accountancy within North Dakota may be held by individuals who are not CPAs or LPAs. Each such owner:

- must be an individual (vs. a corporation, etc.)
- must not serve as the principal executive officer of the firm
- must not exercise authority over the performance of audit, review, compilation, or other attest services; and
- must not aid in the unauthorized practice of public accounting or knowingly misrepresent facts, or commit any act discreditable to the accounting profession.

When any such owner fails to meet any of these conditions, or is convicted of a felony, or other crime involving fraud or dishonesty, or is disciplined by a regulatory agency, that person's ownership in the firm must be divested within six months thereafter, unless the Board shall determine otherwise.