ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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2013-2014 REGISTRATION OF FIRM NAME AND OFFICE FORM INSTRUCTIONS

Applicable changes in Board laws and rules have been incorporated into these instructions; You are encouraged to read all instructions since there are several changes.

ANNUAL FIRM REGISTRATION: All Alabama CPA and PA firms are required by the Alabama Accountancy Law (Title 34, Chapter 1, Code of Alabama 1975) to register with the Alabama State Board of Public Accountancy ("the Board") within 30 days after opening and annually thereafter. Each Alabama CPA and PA firm must obtain an annual firm permit to practice. You may register on-line by going to the Board's website and clicking on the following link: http://www.asbpa.alabama.gov/registration.aspx. Instructions for on-line registration are provided at every step. **American Express, MasterCard and Visa are the only credit cards that can be used for on-line payment**! If registration is done through the internet-based procedure, the paper form should **NOT** be mailed to the Board. You may also download a 2013-2014 Firm Registration Form from the Board's website, complete and return the form accompanied by a check made payable to the Alabama State Board of Public Accountancy in the amount of **$75.00** for the required annual firm permit fee. The firm registration is due on October 1, 2013; however, the rules do provide a grace period for filing through December 31, 2013. All manually completed firm registration forms and fees should be mailed to the Alabama State Board of Public Accountancy, PO Box 300375, Montgomery, Alabama 36130-0375. In the event of any change in legal form of a firm, the new or successor firm must apply for an initial firm permit within 30 days and pay the required **$75.00** annual firm permit fee. (Please contact the Board office to complete a firm name change.)

Section 34-1-2 of the Code of Alabama 1975 defines firms as sole proprietorships, partnerships, professional corporations, professional associations, limited liability companies, limited liability partnerships or any other form of business entity now or hereafter recognized by Alabama law. If you are practicing as a sole proprietorship, you must register annually as an individual CPA or PA **and** as a firm. If you are practicing as a sole proprietorship or have created a new firm of another type and such firm is not currently registered with the Board, it is your responsibility to contact the Board office, register the firm and obtain a firm permit to practice for 2013-2014.

Resident managers of all firms and firm offices in Alabama must be CPAs and/or PAs who hold valid annual permits to practice (active status). CPAs and/or PAs not practicing public accounting or who are otherwise ineligible for an annual permit or who have elected inactive or retired status cannot serve in the capacity of resident manager for a firm or firm office in Alabama.

DELINQUENT STATUS: Firm registrations submitted online or postmarked after December 31, 2013 are considered delinquent. A $100.00 penalty is due for firm registrations submitted from January 1, 2014 through March 31, 2014. The penalty increases to $500.00 for firm registrations submitted April 1, 2014 through September 30, 2014. After that date, disciplinary actions ensue for unpaid fees and penalties; therefore, we encourage you to file as near the October 1, 2013 due date as possible.

2013-2014 REGISTRATION OF FIRM NAME AND OFFICE FORM: Your firm information as it appears on the Board's records has been displayed for you to check and revise as necessary. Please complete all applicable data elements. Some data elements have been left blank intentionally to allow for entry of current information.

(over)

The front side of the form contains four sections for completion as described below.

REGISTRATION OF FIRM: This section should be self-explanatory with the clarification that the Resident Manager must be an active Alabama CPA or PA. The Resident Manager will be the sole proprietor, managing partner, managing shareholder, or managing member of the firm. The certificate number and last four digits of the Social Security Number of the Resident Manager must be included. **NOTE:** ***The firm registration will not be processed until the individual registration of the firm's Resident Manager has been processed.***

REPORTS ISSUED BY YOUR FIRM: This section must be completed in its entirety. Accurate completion of this section is critical because this data is used to determine whether a firm Peer Review is required.

PEER REVIEW: The data elements requested in this section should be self-explanatory. Please note that the Next Review Due date is displayed and indicates the due date for completion of your next Peer Review Report. **Firms with Peer Reviews due in 2013 but not completed will not be registered until the Peer Review is complete.** Firms with Peer Reviews completed in 2013 must submit a copy of the Peer Review Report acceptance letter from the administering entity. The letter may be sent prior to or with the Firm Registration Form, although the earlier submission is encouraged. A Peer Review is considered completed when the firm has taken all actions required by the Peer Review Committee and has been notified of the completion of the review by the administering entity.

SIGNATURE BLOCK: This section requires the original signature of the firm's Resident Manager and the date signed.

The reverse side of the form contains three sections for completion as described below. Attach additional pages if necessary.

REGISTRATION OF ADDITIONAL OFFICE(S): This section should be completed **only** by firms that have more than one physical office in Alabama. The Resident Manager of each additional office must be an active Alabama CPA or PA. The certificate number and last four digits of the Social Security Number of the Resident Manager must be included.

FIRM EMPLOYEES: This section must be completed by listing **only** CPAs and PAs affiliated with the firm. The listing must include the names of all CPAs and PAs that are owners and/or employees of the Firm. The data elements requested are name, indication of CPA or PA, certificate number, class within the firm (O=Sole Proprietor, P=Partner, S=Shareholder, M=Member, E=Employee), and office location.

NON-LICENSEE OWNERS: This section must be completed by indicating the percentage of firm ownership by licensees and non-licensees and by listing all non-licensee owners affiliated with the firm. The data elements requested are name, indication of previous CPA or PA licensing (yes or no response), percentage of time devoted to the firm (shown as "Percent Work Time"), percentage of firm ownership, and office location.

FIRM NOTIFICATION REQUIREMENTS: Firms must notify the Board in writing within 30 days of any of the following events occurring:

(a) Change of firm address;
(b) Formation of a new firm;
(c) Addition, withdrawal, retirement, or death of a partner, member, manager, shareholder, or non-licensee owner;
(d) Any change to the name of the firm;
(e) Termination of the firm;
(f) Change in the resident manager of any office or branch office in this state;
(g) Establishment of a new branch office or the closing or change of address of a branch office in this state; and
(h) The occurrence of any event that would cause the firm to be in non-compliance with Alabama's Accountancy Law and Board Rules.

Such changes can be mailed or faxed (334-242-2711) to the Board office. There is also an on-line Firm Change of Information Form on our website at http://www.asbpa.alabama.gov/infochangefirm.aspx.

2013–2014 REGISTRATION OF FIRM NAME AND OFFICE FORM

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
PO BOX 300375
MONTGOMERY, AL 36130-0375
Phone: 334-242-5700 ~ Web site: www.asbpa.alabama.gov
DUE ON OCTOBER 1, 2013

Amount Due - $75.00

The following information is required to comply with the provisions of Sections 34-1-6, 34-1-9, 34-1-10, and 34-1-11, Code of Alabama 1975, to register your firm name and office for the fiscal year October 1, 2013 to September 30, 2014. Make any changes to the pre-printed information on this form. To register on-line using a credit card, go to http://www.asbpa.alabama.gov/registration.aspx.

Firm Name: _____
Firm Number: _____
Firm Created: _____
Mailing Address: _____

_____

Telephone: _____
Fax Number: _____
Resident Manager: _____ Certificate No: _____ SSN: xxx – xx – _____

Type of firm: ☐ Sole Proprietorship ☐ Partnership ☐ PC ☐ PA ☐ LLC ☐ LLP ☐ Corporation

REPORTS ISSUED BY YOUR FIRM

Place an "X" by applicable reports.

_____ Audit Reports
_____ Review Reports
_____ Compilation Reports
_____ Government Single Audit Reports
_____ Special Reports
_____ No Reports Issued

PEER REVIEW

(Firms with Peer Reviews due in 2013, must submit a copy of the Peer Review Report acceptance letter from the administering entity.)

Date of Last Review: _____ Peer Review Number: _____

Performed by: _____ End Date of Last Review Period: _____

Next Review Due: _____

I declare that I have registered all offices of this firm which practice Public Accountancy in Alabama; that I have listed the name, Social Security Number, and Alabama certificate number of each resident manager; and that I have listed the names of all Alabama Certified Public Accountants, Public Accountants, and non-licensee owners affiliated with this firm. I further declare that I will promptly report to the Alabama State Board of Public Accountancy any changes to the lists of offices, partners, shareholders, members, resident managers, or non-licensee owners that occur during the period of this registration. Furthermore, I certify under penalty of perjury that all representations made on this form are true and accurate.

_____ _____
Signature of Resident Manager Date

IMPORTANT PAYMENT INFORMATION: To avoid paying a late penalty, registration forms must be postmarked on or before December 31, 2013. Registration renewals received with a postmark after this date are subject to a late renewal penalty. The penalty is $100 for renewals postmarked from January 1, 2014 through March 31, 2014. The penalty is $500 for renewals postmarked on or after April 1, 2014. After September 30, 2014 disciplinary hearings will be held.

ASBPA USE ONLY

DR_____ DP _____

RF _____ LRP _____ TR _____

NOTES:

REGISTRATION OF ADDITIONAL OFFICE(S)

This section should be completed only by firms that have more than one office in Alabama. The name, Alabama certificate number, and Social Security Number of the Resident Manager are required.

Address of Additional Office(s)	Resident Manager/Alabama Cert. No./SSN

FIRM EMPLOYEES

Name	CPA or PA	Certificate Number	Class[1]	Office Location

[1]Use the following codes: O=Sole Proprietor P=Partner S=Shareholder M=Member E=Employee

NON-LICENSEE OWNERS

Percent of the firm owned by licensees: _____ Percent of the firm owned by non-licensees _____

Name	Previously a CPA or PA?	Percent Work Time	Percent Ownership	Office Location