

**KANSAS BOARD OF ACCOUNTANCY
900 SW JACKSON, SUITE 556S
TOPEKA, KS 66612-1239
(785/296-2162)**

CPA FIRM REGISTRATION

Application must be completed and signed by the **resident manager** in Kansas or the **Kansas licensee**, whichever is applicable; bear an original signature, include the registration fee and Peer Review documents (if applicable). Faxed and e-mailed applications not accepted. Incomplete applications will be returned unprocessed and deemed not to have been received.

REGISTRATION FEE: \$40.00

FORM OF PAYMENT: CHECK **CREDIT CARD**

Credit Card (check one): VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> AMERICAN EXPRESS <input type="checkbox"/> DISCOVER <input type="checkbox"/>	CREDIT CARD # _____ EXP. DATE (MO/YR) _____
(NOTE: IF USING A BUSINESS CREDIT CARD, PLEASE PROVIDE THE VERIFICATION CODE FOUND ON THE BACK OF THE CREDIT CARD: _____)	
CARDHOLDER'S SIGNATURE _____	

TAX IDENTIFICATION NUMBER: _____

TYPE OF REGISTRATION

INITIAL REGISTRATION	REGISTRATION FULL-TIME OFFICE	RE-REGISTRATION, DUE TO CHANGES	
ANNUAL REGISTRATION	REGISTRATION PART-TIME OFFICE	SOLE PRACTITIONER WITH BRANCH OFFICE	

TYPE OF FIRM

UNINCORPORATED SOLE PRACTITIONER	PARTNERSHIP	LIMITED LIABILITY PARTNERSHIP
KS PROFESSIONAL CORPORATION/ASSOCIATION	GENERAL CORPORATION	LIMITED LIABILITY COMPANY

PRINCIPAL KANSAS OFFICE

NAME TO BE REGISTERED			
RESIDENT MANAGER			
TELEPHONE NUMBER	FAX NUMBER		
EMAIL:			
FULL ADDRESS: STREET			
P.O. BOX			
	CITY	STATE	ZIP CODE + 4

FULL-TIME BRANCH OFFICE IN KANSAS

NAME TO BE REGISTERED			
RESIDENT MANAGER			
TELEPHONE NUMBER	FAX NUMBER		
EMAIL:			
FULL ADDRESS: STREET			
P.O. BOX			
	CITY	STATE	ZIP CODE + 4

NOTE: PLEASE ATTACH A SEPARATE SHEET TO THIS RENEWAL FORM TO LIST ANY ADDITIONAL FULL-TIME BRANCH OFFICES IN KANSAS; ANY PART-TIME OFFICES IN KANSAS, ALONG WITH THE ADVERTISED HOURS, RESIDENT MANAGER, TELEPHONE NUMBER AND ADDRESS.

PLEASE ATTACH A LIST OF OFFICE LOCATIONS OUTSIDE THE STATE OF KANSAS.

INDICATE WHAT TYPE OF SERVICE(S) THE FIRM IS PERFORMING (CHECK EACH THAT APPLIES):

AUDIT _____ REVIEW _____ AGREED-UPON PROCEDURES _____ COMPILATION _____ TAX _____ OTHER _____

1. IS THE FIRM SUBJECT TO REGISTRATION WITH THE PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB)? YES _____ NO _____

2. WHAT WAS THE RESULT OF YOUR MOST RECENT PEER REVIEW REPORT? _____ UNMODIFIED _____ MODIFIED _____ ADVERSE _____
 _____ N/A (THE FIRM HASN'T HAD A PEER REVIEW--SEE PEER REVIEW WAIVER/NOTIFICATION OF SCHEDULING FORM)

IF YOUR PEER REVIEW REPORT WAS A MODIFIED OR AN ADVERSE REPORT, YOU ARE REQUIRED TO SUBMIT THE PEER REVIEW REPORT, THE LETTER OF COMMENTS, THE LETTER OF RESPONSE, AND THE FOLLOW-UP REQUIREMENT LETTER ISSUED BY THE ADMINISTERING ENTITY, AS WELL AS THE LETTER OF COMPLETION OR "IN PROCESS" LETTER. NOTE: IF YOU HAVE ALREADY PROVIDED THIS INFORMATION, IT IS NOT NECESSARY TO RESUBMIT THE DOCUMENTS.

DISCLOSURE STATEMENTS (All questions must be answered, and documentation provided, if applicable.)

1. Within the last year has your firm, or any individual associated with the firm, had any professional or vocational license revoked or suspended? _____ No _____ Yes
 2. Within the last year, has your firm, or any individual associated with the firm, signed any stipulation or consent order or agreement with a state or federal agency, or been subject to any investigative or other disciplinary action by any other state or by the Federal government?
_____ No _____ Yes
 3. Within the last year, has the firm, or any individual associated with the firm, been investigated, disciplined, or removed from membership by a state CPA society or the AICPA for violations pertaining to the practice of certified public accountancy? _____ No _____ Yes
 4. Within the twelve (12) months prior to requested effective date of your firm registration, has any claim been made against the firm, or any individual associated with or employed by the firm, relative to the practice of certified public accountancy? (All claims should be acknowledged regardless of whether a pending claim resulted in demand, litigation, dismissal, or settlement.)
_____ No _____ Yes
 5. a. Within the last seven years, has the firm been delinquent in filing its tax returns that has not been previously disclosed to the Kansas Board of Accountancy? _____ No _____ Yes
b. Within the last seven years, has the firm been delinquent in filing and/or paying taxes collected on behalf of others (i.e., payroll taxes, sales tax, use tax, etc.) that has not previously been disclosed to the Kansas Board of Accountancy? (Note: Entering into a payment plan does not mean you are current.) _____ No _____ Yes
c. Within the last seven years, has the firm had any tax warrants or liens filed against it by the IRS and/or any State Department of Revenue that has not previously been disclosed to the Kansas Board of Accountancy? _____ No _____ Yes
- If yes, please attach a detailed explanation and copies of any documents regarding the type of license, name and location of licensing agency, violation charge, action taken (including stipulation and consent orders), effective date of sanction, discipline, removal of membership, details of proceedings, tax warrants, tax liens, and any other pertinent information.*
6. What is the total number of LICENSED OWNERS of the firm BOTH IN and OUTSIDE Kansas? _____

What is the total number of NON-LICENSED OWNERS**of the firm BOTH IN and OUTSIDE Kansas? _____

****If the firm has any owners who are NOT licensed certified public accountants, you must answer the following questions. NOTE: If the firm's owners are 100% licensed CPAs, then skip to page 3.**

FIRMS WITH NON-LICENSED OWNER INFORMATION:

- a. Of the total number of owners of the firm, what percentage constitute non-licensed owners?
_____ % (Must be a precise percentage; do not use <or> or approximate.)
- b. Does every non-licensed owner **actively participate** in the business? ("**Actively participate**" means participation that is continuous as one's primary occupation.)
_____ No; Attach page with specific details _____ Yes
- c. Of the firm's **equity capital**, what percentage is held or has been received from the total number of non-licensed owners? _____ %
- d. Of the firm's **voting rights**, what percentage is held or has been received from the total number of non-licensed owners? _____ %
- e. Does any non-licensed owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information?
_____ No _____ Yes; List name and title _____
- f. Has any non-licensed owner been convicted of any felony under the laws of any state, of the United States, or of any other jurisdiction?
_____ No _____ Yes; Attach information with specific details.
- g. Has any non-licensed owner been convicted of any crime, an element of which is dishonesty or fraud, under the laws of any state, of the United States, or of any other jurisdiction?
_____ No _____ Yes; Attach information with specific details.
- h. Has any non-licensed owner had his/her professional or vocational license(s), if any, suspended or revoked by a licensing agency of any state of the United States or of any other jurisdiction or otherwise been the subject of other final disciplinary action by any such agency?
_____ No _____ Yes; Attach information with specific details.
- i. Is any non-licensed owner in violation of any rule or regulation regarding the character or conduct promulgated by the board relating to owners who are not certified public accountants or public accountants?
_____ No _____ Yes; Attach information with specific details.

STATE OF KANSAS
BOARD OF ACCOUNTANCY
Landon State Office Building
900 SW Jackson, Suite 556S
Topeka, KS 66612-1239
785/296-2162

PEER REVIEW
REQUEST FOR WAIVER/
NOTIFICATION OF SCHEDULING OF PEER REVIEW

I, _____, of _____,
(CPA NAME) (FIRM/PRACTICE NAME)

located in _____, _____, hereby request a waiver from the Peer Review
(CITY) (ST)

Requirement, or hereby notify the Board of Accountancy that I am now subject to Peer Review,
because of the following:

- 1. _____ The firm has a current Peer Review Letter of Completion on file with the Board.
- 2. _____ (IF CHECKING THIS OPTION, PLEASE ATTACH A LETTER OF EXPLANATION IF PREVIOUSLY SUBJECT TO PEER REVIEW.) I/My firm did not issue any Audits, Reviews or Agreed-Upon Procedures in the past 12 months. (If previously subject to Peer Review, provide the date of the last report issued subject to Peer Review _____. the type of report issued _____ and the year-end date of the client _____. It is understood and agreed that should this situation change, the Board will immediately be notified, in writing, and that the due date for completion of a Peer Review will be 18 months from the date of the report first issued subject to Peer Review. It is further understood and agreed that I/my firm will provide a Peer Review "letter of completion" to the Board by the due date.
- 3. _____ Only compilation reports are issued, which are not subject to Peer Review for Kansas State Board purposes. It is understood and agreed that should any reviews, audits or attestation engagements be performed in the future, the Board will be immediately notified, in writing, and that the due date for completion of a Peer Review will be 18 months from the date of the higher-level report issued subject to Peer Review. It is understood and agreed that I/my firm will provide a Peer Review "letter of completion" to the Board by the due date.
- 4. _____ I/My firm performed the first Audit, Review or Attestation Engagement (circle which applies) with a report date of _____. The year-end date of the engagement is _____. It is understood and agreed that the due date for completion of a Peer Review is 18 months from the date of the report issued subject to Peer Review. It is further understood and agreed that I/my firm will provide a Peer Review "letter of completion" to the Board by the due date.
- 5. _____ (IF CHECKING THIS OPTION, PLEASE ATTACH A LETTER OF EXPLANATION, ALONG WITH SUBSTANTIATING DOCUMENTATION.) Request for waiver for reasons of health, military service, or other hardship.

It is understood that I/my firm can be disciplined for using fraud or deceit to obtain a waiver of Peer Review and, therefore, I acknowledge that the information I have provided on this form is true and accurate.

Date: _____ Signed: _____

IMPORTANT INFORMATION!!
PLEASE READ!!!!

IF USING STAFF CPA(S) TO QUALIFY FOR THE TERMS "& ASSOCIATE, & ASSOCIATES, GROUP OR & COMPANY", IN THE FIRM NAME, THE STAFF CPA(S) MUST HOLD BOTH A KANSAS CERTIFICATE AND A KANSAS PERMIT, WORK AT LEAST 1,040 HOURS FOR THE FIRM DURING A CALENDAR YEAR, AND THE FIRM MUST BE THEIR PRIMARILY EMPLOYER.

INFORMATION ABOUT PEER REVIEW:

PURSUANT TO K.S.A. 1-501, A FIRM WHOSE PEER REVIEW REPORT WAS ACCEPTED BY THE REPORT ACCEPTANCE BODY OF THE ADMINISTERING ENTITY AFTER DECEMBER 31, 2001 IS NOW REQUIRED TO INFORM THE BOARD OF THE RESULTS OF THAT PEER REVIEW; I.E., UNMODIFIED, MODIFIED, OR ADVERSE, AND, IF THE REPORT WAS MODIFIED OR ADVERSE, SUBMIT A COPY OF THE PEER REVIEW REPORT, LETTER OF COMMENTS, LETTER OF RESPONSE AND ANY FOLLOW-UP REQUIREMENT LETTERS WITH THE FIRM REGISTRATION.

THE PEER REVIEW LETTER OF COMPLETION IS VALID UNTIL THE NEXT DUE DATE SET FORTH IN THE LETTER OF COMPLETION. IF THE LETTER OF COMPLETION INDICATED ON THE FRONT PAGE OF THIS RENEWAL FORM HAS EXPIRED, YOU ARE REQUIRED TO ATTACH A NEW LETTER OF COMPLETION, OR A LETTER FROM THE ADMINISTERING ENTITY STATING THAT YOUR PEER REVIEW IS IN PROCESS.

IF YOUR FIRM IS NO LONGER SUBJECT TO PEER REVIEW, HAS NOT BEEN SUBJECT TO PEER REVIEW IN THE PAST, BUT HAS ISSUED A REPORT SUBJECT TO PEER REVIEW; OR CIRCUMSTANCES HAVE CHANGED IN THE TYPES OF REPORTS ISSUED, YOU ARE REQUIRED TO COMPLETE THE PEER REVIEW WAIVER/NOTIFICATION OF SCHEDULING OF PEER REVIEW FORM INCLUDED WITH THIS RENEWAL FORM.

HELPFUL INFORMATION:

THE DATE THAT THE PEER REVIEW REPORT WAS ACCEPTED BY THE REPORT ACCEPTANCE BODY IS THE DATE THAT THE LETTER OF COMPLETION WAS ISSUED, OR THE DATE THAT A FOLLOW-UP REQUIREMENT LETTER WAS ISSUED (WHICHEVER COMES FIRST).

THE PEER REVIEW LETTER OF COMPLETION IS THE LETTER ISSUED BY THE ADMINISTERING ENTITY THAT STATES YOU HAVE COMPLETED YOUR PEER REVIEW AND ISSUES A DUE DATE FOR THE NEXT REVIEW.

AN "IN PROCESS" LETTER IS A LETTER ISSUED BY THE ADMINISTERING ENTITY THAT STATES THAT THE PEER REVIEW IS IN PROCESS AND CAN ONLY BE ISSUED IF THE PEER REVIEW IS COMPLETED, AND THE PEER REVIEW REPORT, THE LETTER OF COMMENTS AND LETTER OF RESPONSE (IF APPLICABLE) HAVE BEEN SUBMITTED TO THE ADMINISTERING ENTITY BY BOTH THE TEAM CAPTAIN AND THE REVIEWED FIRM.

THE FOLLOW UP REQUIREMENT LETTER IS A LETTER ISSUED BY THE ADMINISTERING ENTITY THAT STATES THAT THE PEER REVIEW COMMITTEE WILL ACCEPT YOUR MOST RECENT PEER REVIEW IF THE FIRM COMPLETES CERTAIN FOLLOW-UP REQUIREMENTS. THIS LETTER IS SIGNED BY THE FIRM AND SENT BACK TO THE ADMINISTERING ENTITY.

IF YOU HAVE ANY QUESTIONS CONCERNING YOUR FIRM RENEWAL, PLEASE CONTACT THE BOARD OFFICE.