



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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GENERAL PARTNERSHIP / LIMITED LIABILITY PARTNERSHIP CHECK SHEET

A GENERAL PARTNERSHIP OR A LIMITED LIABILITY PARTNERSHIP (LLP) IS REQUIRED TO BE APPROVED FOR LICENSURE BY THE CALIFORNIA BOARD OF ACCOUNTANCY (Board) BEFORE PRACTICING OR HOLDING OUT TO THE PUBLIC AS AN ACCOUNTANCY PARTNERSHIP.

- ❖ **The application must be completed in its entirety.**
- ❖ **All requested documents must accompany the application.**
- ❖ **Copies of the requested documentation are acceptable.**
- ❖ **The application and initial license fees of \$270 must accompany the application.**

If the application is not complete, it will be returned for appropriate documentation. Once an application is complete, allow eight to ten weeks for processing.

The following check sheet is intended to assist you in filing a complete application.

COMPLETION OF THE APPLICATION FOR LICENSURE AS A GENERAL PARTNERSHIP

General Partnerships are not required to register with the Secretary of State.

FEES FOR LICENSURE

The application and initial license fees are \$270. A check, money order, or cashier's check payable to the California Board of Accountancy must accompany the application.

APPROPRIATE USE OF PARTNERSHIP NAME

The name of the firm must meet the requirements set forth in Sections 5060 and 5073 of the Business and Professions Code and Section 75.5 of Title 16 of the California Code of Regulations. Because Board staff are unable to provide guidance regarding firm structure and whether a particular firm name will be considered false or misleading by your clients, licensees are encouraged to contact their legal counsel for guidance.

PARTNERS OF THE FIRM

Section 5072(b)(1) of the Business and Professions Code requires at least one general partner to hold a valid California license to practice as a certified public accountant (CPA), public accountant (PA) or accountancy corporation, or to be an applicant for a certificate as a CPA under Sections 5087 and 5088. Section 5072(b)(3) requires each partner not personally engaged in the practice of public accountancy within California to be a CPA or PA in good standing of some state, except as permitted by Section 5079.

OUT-OF-STATE PARTNERS

Section 5072(b)(2) of the Business and Professions Code requires each partner personally engaged in the practice of public accountancy in this state as defined by Section 5051 to hold a valid permit to practice or to have applied for a certificate as a CPA in good standing of some state, except as permitted by Section 5079.

An out-of-state CPA or PA wanting to practice in California must file an application for licensure and meet the requirements set forth in Sections 5087 and 5088 of the Business and Professions Code, as well as Section 21 of Title 16 of the California Code of Regulations.

Section 5073(e) of the Business and Professions Code requires that any registration of a partnership granted in reliance upon Sections 5087 and 5088 must be terminated if the Board rejects the application under Sections 5087 and 5088 of the general partner who signed the application for registration as a partnership, or any partner personally engaged in the practice of public accountancy in California, or any resident manager of a partnership in charge of an office in California.

RESIDENT MANAGER(S)

Section 5072(b)(4) of the Business and Professions Code requires each resident manager in charge of an office of the firm in California to be a licensee in good standing in California, or to have applied for a certificate as a CPA under Sections 5087 and 5088.

Section 5078 of the Business and Professions Code requires in each office of a CPA or PA in California, which is not under the personal management of such an accountant, respectively, that the work be supervised by a CPA or PA.

NONLICENSEE PARTNER(S)

Section 5079 of the Business and Professions Code permits minority ownership of public accounting firms by individuals who are not licensed as CPAs or PAs. This section applies to both accountancy partnerships and accountancy corporations.

At initial licensure and at license renewal, Section 51 of Title 16 of the California Code of Regulations requires firms with nonlicensee owners to certify that any nonlicensee owner with his or her principal place of business in this state has been informed of the rules of professional conduct applicable to accountancy firms.

This declaration must be signed by a licensed partner of the firm (see page 3 of the application).

The number of licensed partners must be greater than the number of nonlicensed partners. The only exception is that a firm with only two partners may have one partner who is a nonlicensee.

FEDERAL EMPLOYER ID NUMBER

Disclosure of the firm's federal employer identification number (FEIN) is mandatory. Section 30 of the Business and Professions Code and Public Law 94-455 (42 USCA 405(c)(2)(C)) authorize collection of the FEIN. The FEIN will be used exclusively for tax enforcement purposes, for purposes of compliance with any judgment or order for family support in accordance with Section 17520 of the Family Code, or for verification of licensure by a licensing entity where licensure is reciprocal with the requesting state. **Applications without a FEIN will be returned** (see page 2 of the application).

GENERAL PARTNERSHIP STATEMENT

The declaration statement must be signed and dated by a partner who is a licensee with a valid license to practice public accounting. Firms with nonlicensee owners must complete the nonlicensee owner(s) declaration (see page 2 of the application).

PARTNERSHIP RENEWAL CYCLE

Pursuant to Sections 5070.5, 5070.6, 5070.7, and 5070.8 of the Business and Professions Code, a partnership license must be renewed every two years to remain in good standing. The expiration date is based on the month and year the Board originally approved the application.

If approved in an even-numbered year, the license will expire each even-numbered year on the last day of the month in which it was originally approved. If approved in an odd-numbered year, the license will expire each odd-numbered year on the last day of the month in which it was originally approved.

The Board mails renewal forms with instructions approximately two months before the firm's license expiration date. If your renewal form is not completed, mailed, and postmarked by the license expiration date, your firm's practice rights cease until all deficiencies are corrected, and the license is renewed by the Board.

An expired partnership license may be renewed up to five years after its expiration date. A license that is not renewed within five years is cancelled and cannot be renewed, restored, or reinstated.

CHANGE OF ADDRESS, PARTNERS, AND/OR FIRM NAME

Section 3 of Title 16 of the California Code of Regulations requires a licensed firm to notify the Board of any change in its address of record within 30 days after the change. Section 5073(d) of the Business and Professions Code also requires notification be given to the Board within one month after the admission to, or withdrawal of, a partner from any registered partnership.

If you are changing the firm's address, telephone number, or adding or disassociating a partner without changing the firm's name, you may notify the Board on your firm's letterhead.

If the firm's name is changing as a result of adding or disassociating a partner, you must complete the *Partnership Name Change Application*. The firm's name change must be approved by the Board before holding out and practicing under an amended name. The name change application and accompanying information is available on the Board's Web site at www.dca.ca.gov/cba or by calling the Board at (916) 263-3947.

CHANGE TO A LIMITED LIABILITY PARTNERSHIP

To change a general partnership to a LLP, contact the California Secretary of State at its Web site at www.sos.ca.gov/business for filing information.

DISSOLUTION OF A GENERAL PARTNERSHIP

To dissolve a general partnership, submit a letter to the Board stating the firm has dissolved and provide the effective date. Upon receipt of the letter, your firm's license will be cancelled.

COMPLETION OF THE LIMITED LIABILITY PARTNERSHIP APPLICATION FOR LICENSURE

LLPs are required to file and be approved as a LLP with the California Secretary of State before filing an application for licensure with the Board. An endorsed copy of the LLP Registration from the Secretary of State must accompany the application.

Information on filing for *Registration of Limited Liability Partnership* is available on the Secretary of State's Web site at www.sos.ca.gov/business.

FEES FOR LICENSURE

The application and initial license fees are \$270. A check, money order, or cashier's check made payable to the California Board of Accountancy must accompany the application.

APPROPRIATE USE OF PARTNERSHIP NAME

The name of the firm must meet the requirements set forth in Sections 5060 and 5073 of the Business and Professions Code and Section 75.5 of Title 16 of the California Code of Regulations. Because Board staff are unable to provide guidance regarding firm structure and whether a particular firm name will be considered false or misleading by your clients, licensees are encouraged to contact their legal counsel for guidance.

Section 16952 of the Corporations Code (Limited Liability Partnerships) requires that the name of a registered limited liability partnership contains the words "Registered Limited Liability Partnership", "Limited Liability Partnership", or one of the abbreviations "L.L.P.", "LLP", "R.L.L.P.", or "RLLP" as the last words or letters of its name.

Section 16958 of the Corporations Code requires that the name of a foreign limited liability partnership transacting intrastate business in California contains the words "Registered Limited Liability Partnership", "Limited Liability Partnership", or one of the abbreviations "L.L.P.", "LLP", "R.L.L.P.", or "RLLP" as the last words or letters of its name.

PARTNERS OF THE FIRM

Section 5072(b)(1) of the Business and Professions Code requires at least one general partner to hold a valid license to practice as a CPA, PA, or accountancy corporation, or to be an applicant for a certificate as a CPA under Sections 5087 and 5088. Section 5072(b)(3) requires each partner not personally engaged in the practice of public accountancy within California to be a CPA or PA in good standing of some state, except as permitted by Section 5079.

OUT-OF-STATE PARTNERS

Section 5072(b)(2) of the Business and Professions Code states each partner personally engaged in the practice of public accountancy in California as defined by Section 5051 to hold a valid permit to practice or to have applied for a certificate as a CPA in good standing of some state, except as permitted by Section 5079.

An out-of-state CPA or PA who wants to practice in California must file an application for licensure and meet the requirements set forth in Sections 5087 and 5088 of the Business and Professions Code, as well as Section 21 of Title 16 of the California Code of Regulations.

Section 5073(e) of the Business and Professions Code states that any registration of a partnership under this section granted in reliance upon Sections 5087 and 5088 shall terminate if the Board rejects the application under Sections 5087 and 5088 of the general partner who signed the application for registration as a partnership, or any partner personally engaged in the practice of public accountancy in California, or any resident manager of a partnership in charge of an office in California.

RESIDENT MANAGER(S)

Section 5072(b)(4) of the Business and Professions Code requires each resident manager in charge of an office of the firm in California to be a licensee in good standing of California, or to have applied for a certificate as a CPA under Sections 5087 and 5088.

Section 5078 of the Business and Professions Code requires in each office of a CPA or PA in California, which is not under the personal management of such an accountant, respectively, that the work be supervised by a CPA or PA.

NONLICENSEE PARTNERS

Section 5079 of the Business and Professions Code permits minority ownership of public accounting firms by individuals who are not licensed as CPAs or PAs. This section applies to both accountancy partnerships and accountancy corporations.

At initial licensure and at license renewal, Section 51 of Title 16 of the California Code of Regulations requires firms with nonlicensee owners to certify that any nonlicensee owner with his or her principal place of business in this state has been informed of the rules of professional conduct applicable to accountancy firms. This declaration shall be completed and signed by a licensed partner of the firm (See page 3 of the application).

The number of licensed partners as owners must be greater than the number of nonlicensed partners. The only exception is that a firm with only two partners may have one partner who is a nonlicensee.

FEDERAL EMPLOYER ID NUMBER

Disclosure of the firm's federal employer identification number (FEIN) is mandatory. Section 30 of the Business and Professions Code and Public Law 94-455 (42 USCA 405(c)(2)(C)) authorize collection of the

FEIN. The FEIN will be used exclusively for tax enforcement purposes, for purposes of compliance with any judgment or order for family support in accordance with Section 17520 of the Family Code, or for verification of licensure by a licensing entity where licensure is reciprocal with the requesting state. **Applications without a FEIN will be returned** (see page 2 of the application).

LIMITED LIABILITY PARTNERSHIP STATEMENT

The declaration statement must be signed and dated by a partner who is a licensee with a valid license to practice public accounting. Firms with nonlicensee owners must complete and sign nonlicensee owner(s) declaration (see page 2 of the application).

PARTNERSHIP RENEWAL CYCLE

Pursuant to Sections 5070.5, 5070.6, 5070.7, and 5070.8 of the Business and Professions Code, a partnership license must be renewed every two years to remain in good standing. The expiration date is based on the month and year the Board originally approved the application.

If approved in an even-numbered year, the license will expire each even-numbered year on the last day of the month in which it was originally approved. If approved in an odd-numbered year, the license will expire each odd-numbered year on the last day of the month in which it was originally approved.

The Board mails renewal forms with instructions approximately two months before the firm's license expiration date. If your renewal form is not completed, mailed, and postmarked by the license expiration date, your firm's practice rights cease until all deficiencies are corrected, and the license is renewed by the Board.

An expired partnership license may be renewed up to five years after its expiration date. A license not renewed within five years is cancelled and cannot be renewed, restored, or reinstated.

CHANGE OF ADDRESS, PARTNERS, AND/OR FIRM NAME

Section 3 of Title 16 of the California Code of Regulations requires a licensed firm to notify the Board of any change in its address of record within 30 days after the change. Section 5073(d) of the Business and Professions Code also requires notification be given to the Board within 30 days after the admission to, or withdrawal of, a partner from any registered partnership.

If you are changing the firm's address, telephone number, or disassociating a partner without changing the firm's name, you may notify the Board on your firm's letterhead.

However, if the firm's name is changing, you must file for and have approved a *Limited Liability Partnership Amendment to Registration* from the California Secretary of State before the Board will process the name change application. An endorsed copy of the *Limited Liability Partnership Name Amendment to Registration* must accompany the name change application when submitted to the Board for processing. Information on filing the name change is available on the Secretary of State's Web site at www.ss.ca.gov/business.

Upon completion of the name change with the Secretary of State, the Board's name change application must be completed and approved before the firm can hold out and practice under an amended name. The name change application and accompanying information is available on the Board's Web site at www.dca.ca.gov/cba or by calling the Board at (916) 561-1701.

DISSOLUTION OF A LIMITED LIABILITY PARTNERSHIP

To dissolve a LLP, you must contact the California Secretary of State and file a *Notice of Change of Status*. The firm must receive a *Tax Clearance Certificate* from the Franchise Tax Board before the *Notice of Change of Status* can be filed. Information on dissolving a LLP is available on the Secretary of State's Web site at www.sos.ca.gov/business. Information on obtaining a *Tax Clearance Certificate* is available on the Franchise Tax Board's Web site at www.ftb.ca.gov.

Upon completion of the above, submit a letter to the Board stating that your firm has been dissolved and provide the effective date. Upon receipt of the letter, your firm's license will be cancelled.

QUESTIONS

If you have questions or are unable to locate the information you need, please fax your questions to (916) 263-3676, email to firminfo@cba.ca.gov, or contact Board staff at (916) 561-1701.

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant Partnership License. Sections 5035 through 5158 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.



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For Office Use Only

Cert. No. _____

Date _____

PARTNERSHIP

APPLICATION FOR LICENSURE

Application Type:

- General Partnership**
 - General Partnership – Nonlicensee Partner(s)**
 - Limited Liability Partnership**
 - Limited Liability Partnership – Nonlicensee Partner(s)**
 - California (Domestic)** **Out-of-State (Foreign) – Name of State** _____
- LLP Secretary of State Registration No. _____

The following must accompany the application:

1. Application and initial license fees of \$270.
2. Copy of LLP Registration Certificate endorsed by the California Secretary of State, if registering as a LLP.

(Please Type or Print)

ALL ITEMS MUST BE COMPLETED

1. Partnership Name			Firm Telephone Number (Optional) ()
2. Place of Practice (Street Address)	City	State	ZIP Code No.
3. Mailing Address, if Different from Place of Practice Address (Street Address)	City	State	ZIP Code No.
4. Section 5072(b)(1) & (2). Information for each partner of firm personally engaged in the practice of public accounting. Out-of-state partners must submit certification attesting to a valid license to practice public accounting.			
Name of CPA, PA, Corporation or applicant for licensure under Sections 5087 and 5088.	Street Address	License Certificate No.	
5. Section 5072(b)(3). Information for each out-of-state partner not personally engaged in the practice of public accounting.			
Name of CPA or PA	Street Address	License Certificate No.	

GENERAL PARTNERSHIP WITH NONLICENSEE PARTNER(S) STATEMENT

We, the undersigned, certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this general partnership with nonlicensee partner(s) complies with the requirements of Section 51 of Title 16 of the California Code of Regulations and Section 5079 of the Business and Professions Code, as well as with all applicable regulations.

Date _____ Type or Print Authorized CPA/PA Partner Name _____

Signature of Authorized CPA/PA Partner _____

Date _____ Type or Print Authorized Nonlicensee Owner Name _____

Signature of Authorized Nonlicensee Owner _____

LIMITED LIABILITY PARTNERSHIP INSURANCE STATEMENT

The undersigned certifies under penalty of perjury under the laws of the State of California, that the foregoing is true and correct and that this limited liability partnership complies with the requirements of Section 16956 of the California Corporations Code regarding security for claims.

Date _____ Type or Print Name of Authorized CPA/PA Partner _____

Signature of Authorized CPA/PA Executing This Form _____

LIMITED LIABILITY PARTNERSHIP WITH NONLICENSEE PARTNER(S) INSURANCE STATEMENT

We, the undersigned certify under penalty of perjury under the laws of the State of California, that the foregoing is true and correct and that this Limited Liability Partnership with Nonlicensee Partner(s) complies with the requirements of Section 51 of Title 16 of the California Code of Regulation, Section 5079 of the Business and Professions Code and Section 16956 of the California Corporations Code regarding security for claims, as well as with all applicable regulations.

Date _____ Type or Print Authorized CPA/PA Partner Name _____

Signature of Authorized CPA/PA Partner _____

Date _____ Type or Print Authorized Nonlicensee Owner Name _____

Signature of Authorized Nonlicensee Owner _____
