



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 (CBA) 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 \$&+0.**

If the application is not complete, it will be returned for appropriate documentation. Once an application is complete, allow four to six 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 Business and Professions Code (BPC) sections 5060 and 5073 and California Code of Regulations (CCR), Title 16, section 75.5. CBA staff is 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

BPC section 5072(b)(1) 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 BPC sections 5087 and 5088. BPC 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 BPC section 5079.

OUT-OF-STATE PARTNERS

BPC section 5072(b)(2) requires each partner personally engaged in the practice of public accountancy in this state as defined by BPC 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 BPC 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 BPC sections 5087 and 5088, as well as CCR, Title 16, section 21 of Title 16.

BPC section 5073(e) requires that any registration of a partnership granted in reliance upon BPC sections 5087 and 5088 must be terminated if the CBA 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)

BPC section 5072(b)(4) 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 BPC sections 5087 and 5088.

BPC section 5078 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.

NON-LICENSEE PARTNER(S)

BPC section 5079 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, CCR, Title 16, section 51 requires firms with non-licensee owners to certify that any non-licensee 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 non-licensed partners. The only exception is that a firm with only two partners may have one partner who is a non-licensee.

FEDERAL EMPLOYER ID NUMBER

Disclosure of the firm's federal employer identification number (FEIN) is mandatory. BPC section 30 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 non-licensee owners must complete the non-licensee owner(s) declaration (see page 2 of the application).

PARTNERSHIP RENEWAL CYCLE

Pursuant to BPC sections 5070.5, 5070.6, 5070.7, and 5070.8, 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 application was originally approved.

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 CBA 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.

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

CCR, Title 16, section 3 requires a licensed firm to notify the CBA of any change in its address of record within 30 days after the change. BPC section 5073(d) also requires notification be given to the CBA 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 should notify the CBA on firm letterhead.

If the firm's name is changing as a result of adding or disassociating a partner, you must complete the [General Partnership/Limited Liability 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 can be obtained on the CBA's website at www.cba.ca.gov or by contacting the Initial Licensing Unit by telephone at (916) 561-4301 or by email at firminfo@cba.ca.gov.

CHANGE TO A LIMITED LIABILITY PARTNERSHIP

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

DISSOLUTION OF A GENERAL PARTNERSHIP

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

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.

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 BPC sections 5060 and 5073 and CCR, Title 16, section 75.5. CBA staff is 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.

CORP section 16952 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.

CORP section 16958 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

BPC section 5072(b)(1) 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 BPC sections 5087 and 5088. BPC 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 BPC section 5079.

OUT-OF-STATE PARTNERS

BPC section 5072(b)(2) states each partner personally engaged in the practice of public accountancy in California as defined by BPC 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 BPC 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 BPC sections 5087 and 5088, as well as CCR, Title 16, section 21.

BPC section 5073(e) states that any registration of a partnership under this section granted in reliance upon BPC sections 5087 and 5088 shall terminate if the CBA rejects the application under BPC 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)

BPC section 5072(b)(4) 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 BPC sections 5087 and 5088.

BPC section 5078 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.

NON-LICENSEE PARTNERS

BPC section 5079 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, CCR, Title 16, section 51 requires firms with non-licensee owners to certify that any non-licensee 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 non-licensed partners. The only exception is that a firm with only two partners may have one partner who is a non-licensee.

FEDERAL EMPLOYER ID NUMBER

Disclosure of the firm's Federal Employer Identification Number (FEIN) is mandatory. BPC section 30 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 non-licensee owners must complete and sign non-licensee owner(s) declaration (see page 2 of the application).

PARTNERSHIP RENEWAL CYCLE

Pursuant to BPC sections 5070.5, 5070.6, 5070.7, and 5070.8, 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 application was originally approved.

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 CBA 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.

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

CHANGE OF ADDRESS, PARTNERS, AND/OR FIRM NAME

CCR, Title 16, section 3 requires a licensed firm to notify the CBA of any change in its address of record within 30 days after the change. BPC section 5073(d) also requires notification be given to the CBA 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 should notify the CBA 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 CBA 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.sos.ca.gov.

Upon completion of the name change with the Secretary of State, the [General Partnership/Limited Liability Partnership Name Change Application](#) must be completed and approved before the firm can hold out and practice under an amended name. The firm's name change must be approved by the CBA before holding out and practicing under an amended name. The name change application can be obtained on the CBA's website at www.cba.ca.gov or by contacting the Initial Licensing Unit by telephone at (916) 561-4301 or by email at firminfo@cba.ca.gov.

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. 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 CBA stating that your firm has been dissolved and provide the effective date. Upon receipt of the letter, your firm's license will be canceled.

QUESTIONS

If you have questions or are unable to locate the information you need, please contact the Initial Licensing Unit by telephone at (916) 561-4301 or by email at firminfo@cba.ca.gov.

Personal Information Collection and Access: The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for an Accountancy Corporation Name Change. BPC sections 5035 through 5158 authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the form 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 CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code section 1798.4. Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this form, 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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PARTNERSHIP

APPLICATION FOR LICENSURE

For Office Use Only
Cert. No. _____
Date _____

Application Type:

- General Partnership**
- General Partnership – Non-licensee Partner(s)**
- Limited Liability Partnership (LLP)**
- LLP – Non-licensee 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 an LLP.

(Please Type or Print)

ALL ITEMS MUST BE COMPLETED

1. Partnership Name	Firm Telephone Number	Email Address (Optional)	
2. Place of Practice (Street Address)	City	State	ZIP Code
3. Mailing Address, if Different from Place of Practice Address (Street Address)	City	State	ZIP Code
4. Section 5072(b)(1) & (2). Information for each partner of firm engaged in the practice of public accounting within this state. Out-of-state partners must submit certification attesting to a valid license to practice public accounting. If a general partnership, please specify which partner(s) will act as a "general" partner.			
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 engaged in the practice of public accounting within this state.			
Name of CPA or PA	Street Address	License Certificate No.	

GENERAL PARTNERSHIP WITH NON-LICENSEE PARTNER(S) STATEMENT

We, the undersigned, certify under penalty of perjury under the laws of the State of California that all statements and representations on this form, including attachments, are true and correct and that this general partnership with non-licensee partner(s) complies with the requirements of California Code of Regulations (CCR), Title 16, section 51 and BPC section 5079, 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 Non-licensee Owner Name _____

Signature of Authorized Non-licensee Owner _____

LIMITED LIABILITY PARTNERSHIP INSURANCE STATEMENT

The undersigned certifies under penalty of perjury under the laws of the State of California, that all statements and representations on this form, including attachments, are true and correct and that this limited liability partnership complies with the requirements of California Corporations Code (CORP) section 16956 regarding security for claims against it.

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

Signature of Authorized CPA/PA Executing This Form _____

LIMITED LIABILITY PARTNERSHIP WITH NON-LICENSEE PARTNER(S) INSURANCE STATEMENT

We, the undersigned certify under penalty of perjury under the laws of the State of California, that all statements and representations on this form, including attachments, are true and correct and that this L-limited liability partnership with non-licensee Partner(s) complies with the requirements of CCR, Title 16, section 51, BPC section 5079 and CORP section 16956 regarding security for claims against it, 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 Non-licensee Owner Name _____

Signature of Authorized Non-licensee Owner _____

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. BPC sections 5019, 5070, 5072, 5073 and 5079 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 CBA, 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.

Your partnership's name and address of record will be disclosed to the public upon request or through license verification on the CBA website if and when the partnership becomes licensed per BPC section 27.