

**California Board of Accountancy**2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: www.cba.ca.gov



## OUT-OF-STATE ACCOUNTING FIRM REGISTRATION RENEWAL FORM

OFR NUMBER: \_\_\_\_\_

EXPIRATION DATE: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

This form, or the equivalent information, must be completed by out-of-state accounting firms (OFR) that presently have an official firm registration and intend on continuing to perform any of the following services for an entity headquartered in California:

- An audit or review of a financial statement;
- A compilation of a financial statement when it is expected, or reasonably might be expected, that a third party will use the financial statement and the compilation report does not disclose a lack of independence; or,
- An examination of prospective financial information.

Please email the completed form to [pracprivinfo@cba.ca.gov](mailto:pracprivinfo@cba.ca.gov). Alternatively, you may mail the completed form to the California Board of Accountancy (CBA). There is no fee to renew. At this time, OFRs cannot renew online.

### Section A: Firm Information

**Instructions:** Unless otherwise noted, all of the below information is required.

Firm Name

Address of Principal Place of Business (Address of Record)

City

State

Zip Code

Mailing Address (If different than above)

City

State

Zip Code

Business Telephone Number

Fax Number

( ) -

( ) -

Business E-mail:

Social Security Number (only required for sole proprietorships):\*

Federal Employer Identification Number (required for general partnerships, limited partnerships and limited liability partnerships):\*

# Out-of-State Accounting Firm Registration Renewal Form

Page 2 of 6

<b>Section B: Licensure Information</b>		
<b>Instructions:</b> Provide the state of licensure, license number, and license expiration date for all states in which the firm is licensed or otherwise authorized to practice public accountancy. Attach additional pages, if necessary.		
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
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State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date

<b>Section C: Form of Legal Organization</b>	
<b>Instructions:</b> Check the box that corresponds to the form of legal organization under which the firm is licensed or otherwise authorized to practice public accountancy.	
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> General Partnership
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Partnership (LP)
<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Limited Liability Partnership (LLP)

## Out-of-State Accounting Firm Registration Renewal Form

Page 3 of 6

### Section D: Enforcement Actions

**Instructions:** Have any of the following enforcement actions been taken against any of the licenses listed in Section B? (Check all that apply)

- Pending disciplinary action such as an accusation filed.
- Revocation or suspension, including stayed revocation or stayed suspension.
- Probation or other limitation on practice ordered by a state board of accountancy including any interim suspension order.
- Temporary restraining order or other restriction on practice ordered by a court.
- Public letter of reprimand issued.
- Infraction, citation, or fine imposed.
- Any other enforcement related orders of a state board of accountancy.

### Section E: Firm Ownership Information

**Instructions:** An OFR must provide a list of all owners associated with the firm. Please complete Attachment 1 and provide all of the required information as described below. Attach additional pages, if necessary.

#### Sole Proprietorship

The full name, address, license number, state of licensure, and expiration date of the license.

#### General Partnerships, Limited Partnership, and Limited Liability Partnership

A list of all Certified Public Accountant (CPA) partners, including full name, address, license number, state of licensure, and expiration date of the license.

A list of all non-CPA partners, including full name and address for each partner.

#### Corporations

A list of all CPA shareholders, including full name, address, license number, state of licensure, and expiration date of the license.

A list of all non-CPA shareholders, including full name and address for each shareholder.

#### Limited Liability Company

A list of all CPA directors or members, including full name, address, license number, state of licensure, and expiration date of the license.

A list of all non-licensed CPA directors or members, the list must include the full name and address for each director or member.

# Out-of-State Accounting Firm Registration Renewal Form

## Section F: Important Notice

**Instructions:** By signing the penalty of perjury statement below and submitting this renewal form, you are certifying that you have received and read this notice.

- The practice of public accountancy by the accounting firm is limited to authorized practice by the holder of a practice privilege provided for by California Business and Professions Code (BPC) section 5096.
- If the firm engages in the practice of public accountancy through a practice privilege holder, it has consented to the personal, subject matter, and disciplinary jurisdiction of the CBA.
- The CBA may revoke, suspend, issue a fine pursuant to Article 6.5 (commencing with BPC section 5116), or otherwise restrict or discipline the firm for any act that would be grounds for discipline against a holder of a practice privilege through which the firm practices.
- Pursuant to California Corporations Code (CORP) sections 2105, 15909.02, 16959, and 1745, before transacting intrastate business in California a business must first qualify and register with the California Secretary of State. For the purposes of determining if a business is transacting intrastate business, CORP sections 191, 15901.02(ai), and 17001(ap) define transacting intrastate business as entering into repeated and successive transactions of its business in California, other than in interstate or foreign commerce.
- Any material misrepresentation of any information on the application is grounds for refusal or subsequent revocation of the registration.
- For sole proprietors and partnerships: The California Department of Tax and Fee Administration (CDTFA) and the California Franchise Tax Board (FTB) may share taxpayer information with the CBA. You are required to pay your state tax obligation and your license may be suspended or your renewal application denied if the state tax obligation is not paid and your name appears on either the CDTFA or FTB certified list of top 500 tax delinquencies (BPC section 494.5).

## Section G: Penalty of Perjury Statement

I hereby certify that I am a person authorized to act for and bind the applicant and that all statements, answers, and representations made on this form and any accompanying attachments are true, complete, and accurate to the best of my knowledge. I further certify that I have read this entire registration form. By submitting this form and signing below, I am granting permission to the CBA to verify the information provided and to perform any investigation pertaining to the information I have provided on behalf of the firm as the CBA deems necessary.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

**Attachment 1 – Detailed Firm Ownership Information**

**CPA Owners, Partners, Shareholders, Directors, and Members**

Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date
Full Name	Address of Record	State of Licensure	License Number	Expiration Date

**Non-CPA Owners, Partners, Shareholders, Directors, and Members**

Full Name	Address of Record
Full Name	Address of Record
Full Name	Address of Record

## **Notice on Collection of Personal Information**

### **Collection and Use of Personal Information**

The California Board of Accountancy (CBA) of the Department of Consumer Affairs (DCA) collects the personal information requested on this form as authorized by Business and Professions Code (BPC) sections 30, 31, 5035.3, 5070, and 5096 through 5096.22 the Information Practices Act (Civil Code section 1798 et seq.), and related provisions of the Corporations Code, Government Code, and the Family Code. The CBA uses this information, in accordance with DCA's Privacy Policy, principally to identify and evaluate applicants for licensure, to issue and renew licenses, to enforce licensing standards set by law and regulation, and may be transferred to another government department or agency as necessary to permit the CBA, or transferee agency, to perform its statutory or constitutional duties.

### **Mandatory Submission**

Submission of the requested information is mandatory. The CBA cannot consider your application for licensure or renewal unless you provide all the requested information. Access to Personal Information You may review the records maintained by the CBA that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

### **Possible Disclosure of Personal Information**

The CBA makes every effort to protect the personal information you provide. The information you provide, however, may be disclosed in the following circumstances:

- In response to a Public Records Act request (Government Code section 7920.000 et seq.), as allowed by the Information Practices Act.
- Disclosure to another government agency as required by state or federal law.
- In response to a court or administrative order, a subpoena, or a search warrant.

### **Contact Information**

For questions about this notice or access to your records, contact the California Board of Accountancy, 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, (916) 263-3680. For questions about DCA's Privacy Policy, contact the Department of Consumer Affairs at 1625 North Market Boulevard, Sacramento, CA 95834, by phone at (800) 952-5210, or by email at [dca@dca.ca.gov](mailto:dca@dca.ca.gov).

\*Disclosure of your social security number if you are a sole proprietor or federal employer identification number ("FEIN") if you are a partnership is mandatory. BPC section 30 and Public Law 94-455 (42 USCA 405(c)(2)(C)) authorize collection of your social security number. Your social security number or FEIN will be used exclusively for tax enforcement purposes or compliance with any judgment or order for family support in accordance with California Family Code section 17520. If you fail to disclose your social security number or your FEIN, your application for initial or renewal license will not be processed AND you may be reported to the FTB, which may assess a \$100 penalty against you.

\*\*If provided to the Board and identified as residential or home, addresses will not be made available to the public unless listed as the "address of record" on the application.