

FIRM ENGAGEMENTS

Does the firm provide any Audit, Review, Full Disclosure Compilation or Attestation Services? Yes ___ No ___
Attestation Services – Defined as an engagement performed under the Statements on Standards for Attestation (SSAE) which includes forecasts, projections, budgets whether compiled or audited, agreed upon procedures, examinations of written assertions, review of written assertions, bank directors' examinations.

If Yes to the above, is the firm enrolled in a Peer Review Program? Yes ___ No ___

SELF REPORTING INFORMATION

Please read and answer each of the following questions carefully. For each **YES** answer, attach a separate sheet with a thorough explanation and include appropriate documentation such as related complaints, pleadings, judgments, orders and settlement agreements not previously reported to the Board.

YES **NO**

Has the firm been charged with, convicted of or pled nolo contendere or have an order of deferred prosecution entered involving any criminal offense (felony, misdemeanor or undesignated), in any state or federal court not previously reported to the board?

Has the firm been or is the firm currently a defendant in any type of civil or administrative action related to the practice of public accounting, or in which allegations of accounting violations, dishonesty, fraud, misrepresentation or breach of fiduciary have been made?

Has the firm's license, certification, registration, membership or authority to practice as a CPA firm been denied, placed on probation, suspended, revoked, censured, reprimanded, sanctioned, civil penalty, fine, modification of a license, disciplined, or otherwise restricted (other than failure to pay license or registration fees) by the IRS, SEC or any other federal or state agency or AICPA or PCAOB or similar type practitioner membership organization?

Has the firm had an award or judgment or entered into a settlement agreement of \$150,000 or more against the firm based on a claim of or action for gross negligence, violation of a specific standard of practice, fraud or misappropriation of money in the practice of public accounting?

Has the firm voluntarily surrendered, allowed to lapse, canceled or resigned the license, certificate, registration, membership or authority to practice as a CPA firm in lieu of disciplinary proceedings or sanctions of any kind by any other state, territory, foreign country or federal agency?

WRITTEN AGREEMENT

For Corporations and LLC firms, a written agreement is required in accordance with NRS.

The undersigned, representing the qualified members of the firm, do hereby agree that either the qualified members/shareholder or the firm will purchase any interest offered for sale by, or not under the ownership or effective control of a qualified member/shareholder and that such purchase shall be in accordance with Nevada Revised Statute NRS 628.343 subsection 1(e), NRS 628.345 subsection 1(e) and NRS Chapter 78, 86 & 89. The provisions of this agreement shall control, supersede, and prevail over any provisions in the corporation or limited liability articles, by-laws or any other agreement to the contrary.

[] By marking this box you are confirming that you will comply with the requirements as noted above.

CONFIRMATION AGREEMENT

I solemnly swear and affirm under penalty of perjury that all representations made in this registration are true and complete in every respect and do hereby authorize the Nevada State Board of Accountancy to make any and all inquiries as it deems necessary to verify the accuracy and completeness of all representations made as part of this registration. I hereby release, discharge and exonerate the Nevada State Board of Accountancy, its officers, directors, agents and employees, from any and all liability of every nature and kind arising out of the verification of information provided to or obtained by the Nevada State Board of Accountancy.

[] By marking this box you are confirming that you have read and understand the statement being made.

NEVADA IN STATE FIRM INFORMATION & INSTRUCTIONS

A firm organized for the practice of public accounting shall register with the board as a corporation, limited liability company, or partnership will comply with the requirements as provided in NRS sections 628.325 to 628.375 and 628.343 and NAC 628.130 to 628.190

FIRM NAME

If you are operating with any name other than your individual name(s) the Board would consider this to be a fictitious firm name. Fictitious names require Board approval with completion of the separate fictitious name form and a one-time fee of \$100. Firms using the terms "Group", "& Associates" or "CPAs" in the plural form will be required to have more than one owner. Non-licensee owners' names cannot be in the name of the firm.

SECRETARY OF STATE REGISTRATION

Registration with the Secretary of States (SOS) office is required for firms organized as a corporation or LLC. The SOS may require an approval letter prior to issuance of the registration. Once you receive the firm's articles of organization (LLC) or incorporation (Corporation) you will need to provide a copy to the Board office.

OWNERSHIP REQUIREMENTS

Note: A natural person or firm composed of natural persons may own a public accounting firm. A trust is not considered to be a natural person and therefore cannot be an owner of a CPA firm.

Certified Public Accountants Ownership:

51% of the firm must be owned by licensed Certified Public Accountants of some state in good standing and be principally employed by the firm or actively engaged in its business. Each shareholder, member or partner of the firm, whose principal place of business is in Nevada, must be a Certified Public Accountant of this state (Nevada) and in good standing.

Non-Licensed Shareholder Ownership:

49% of the firm may be owned by a non-licensed shareholder, member or partner if the person is actively engaged in the business of the firm.

WRITTEN AGREEMENT

Corporations - In order to facilitate compliance with the provisions of NRS 628.343 subsection 1 (e) relating to the ownership of stock or interests, there must be a written agreement binding the shareholders or members of the firm to purchase any shares or interest offered for sale by, or not under the ownership or effective control of, a qualified shareholder or member.

Limited Liability Company - In order to facilitate compliance with the provisions of NRS 628.345 subsection 1(e) relating to the ownership of interests, there must be a written agreement binding the members or the limited liability company to purchase any interest offered for sale by, or not under the ownership or effective control of, a qualified member.