

Vermont Secretary of State
Office of Professional Regulation
Board of Public Accountancy
National Life Building, North, FL 2
Montpelier, Vermont 05620-3402
Phone: (802) 828-2837 ** Fax: (802) 828-2465
Attn: Patty Skinner, Administrative Assistant
E-Mail address: "pskinner@sec.state.vt.us"
Web site: www.vtprofessionals.org

Instruction Sheet for Registration of an Accounting Firm

You may contact Patty Skinner, Administrative Assistant, at (802) 828-2837 or via E-mail: pskinner@sec.state.vt.us, if you have questions or if you need additional information.

“FIRM” means a sole proprietorship, a corporation, a partnership, association, or any other entity that practices public accountancy. Sole proprietors must apply for a firm registration.

1. Completed information, pages one (1), two (2), and three (3) by the applicant, signed and dated at the bottom of page three (3).
2. Application Fees: \$35.00 for full registration; \$50.00 for Temporary (90-day) Registration; \$20.00 for name change (issuance of new license), Payable to Vermont Secretary of State. Application fees are non-refundable.
3. Applicant's Statement Regarding Taxes, and Unemployment Compensation, Page three (3). *(Completion of this document is required whether or not you pay taxes in Vermont. Failure to complete it will result in denial of application.)*
4. You must submit evidence of registration of the name of your business (i.e., Certificate of Incorporation, Vermont Domestic; Certificate of Authority, foreign non-Vermont; Trade Name or Partnership Certificate) from the Corporations Division, Office of the Secretary of State, 81 River Street, Montpelier, Vermont 05609-1104, Phone (802)828-2386. Web page: www.sec.state.vt.us
5. You must provide a copy of your firm's Articles of Association (including amendments, merger agreements, restated articles of association, etc.); Certificate of Authority; Trade Name or Partnership. A copy of the corporation's bylaws, partnership agreement, or operating agreement showing that a majority of the shareholders, partners, etc. are licensed CPAs is also required.
6. In accordance with Rule 10.7, applicants performing attest functions within the State of Vermont must provide satisfactory evidence of a Peer Review conducted within the three years preceding application to Vermont. "Peer review" means a system wide study, appraisal, or review of one or more aspects of the professional work of a person or firm in the practice of public accounting that performs attest services, by a person or persons who are licensed under this chapter and who are not affiliated with the person or firm being reviewed.
7. Verification of Licensure Standing for the Firm from all states or jurisdictions in which the firm is or has been licensed. The firm's resident manager must be currently licensed in Vermont as a Certified Public Accountant.

The Statutes and Rules are available via our Web site at www.vtprofessionals.org

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Application for Registration of an Accounting Firm

Check the applicable applicant:

<input type="checkbox"/>	Resident Firm (§ 74. Firms; Registration and Ownership; Board Rule 6.1)
<input type="checkbox"/>	Non-Resident Firm (§ 74a, Registration of Non-Resident Firms; Board Rule 6.1 or 7.1)
<input type="checkbox"/>	Temporary (90-day Registration) , (§ 74a, Registration of Non-Resident Firms; Board Rule 6.1 or 7.1)
<input type="checkbox"/>	Change in Name, partner, shareholder, etc. (Board Rule 6.2)

Type or Print. When space is insufficient, attach additional sheets.

Name of Firm		
Mailing Address – Street		
City	State	Zip Code
Telephone:	Fax:	E-Mail:

911 (physical) Address – (if different than mailing address) – Street		
City	State	Zip Code

Name of Resident Manager	Vermont License No.
Mailing Address – Street	
City	State Zip Code
Telephone:	Fax:

List below all branch offices of the firm, if applicable.		

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Check LEGAL ORGANIZATION:	Corporation	Individual	Partnership	LLC
Provide names and addresses of officers, directors, managers, members, partners, and shareholders. Indicate percentage of ownership.				
Name	%	Address		

List all individuals who are licensed to practice public accountancy in the State of Vermont. This must include the main office and all branch offices. Attach separate sheet if more space is needed.			
Name	Title	Address	License No.

List below every state in which this firm now holds, or has ever held, a license or registration to practice.			
State	License #	Date Issued	Date Expires(d)

Please answer Yes or No. A "Yes" response requires a written explanation and applicable documentation.	
1. Has any partner or principal corporate officer been convicted of a crime other than a minor traffic violation? <i>If "Yes," explain and attach the court documents, if any.</i>	YES NO
2. Has Vermont, any other state, territory, or other jurisdiction, denied your application for a license, certificate, or registration in any profession or occupation? <i>If the answer is "Yes," provide a certified copy of the action.</i>	YES NO

Questions Continued

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3. Has Vermont, any other state, territory, or other jurisdiction, restricted, suspended, revoked, or taken any other disciplinary action against this firm's license, certificate, or registration? <i>If the answer is "Yes," provide a certified copy of the action.</i>	YES	NO
4. Did this firm perform attest functions (i.e., audit, review, compilation, agreed upon procedures, personal financial statements, forecasts and projections, certification or other attest functions)? <i>If the answer is "Yes," you must submit evidence of a Peer Review (copy of the report) within the last three years.</i>	YES	NO

Tax Section	Applicant's Statement Regarding Taxes and Unemployment Compensation Contributions Pursuant to 32 V.S.A. § 3113, and 21 V.S.A. § 1378 you are required to answer the following:
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Taxes	Check one of the two statements below regarding taxes. As of the date of this application:
	All tax returns have been filed, and the firm does not owe any taxes, or it owes taxes but is under a plan with the Department of Taxes to pay all taxes due or they are under appeal.
	The firm is behind in tax payments, and requests that the licensing authority determine that immediate payment of taxes would impose an unreasonable hardship. Please forward an Application for Hardship.

Unemployment Compensation	Check one of the three statements below regarding unemployment contributions or payments in lieu of unemployment contributions. As of the date of this application:
	This does not apply to this firm, because it is not now, nor has it ever been, an employer.
	This firm does not owe any unemployment compensation, or it owes unemployment compensation but is under plan with the Unemployment Division to pay any and all unemployment compensation due.
	This firm is behind in its unemployment compensation payments, and requests that the licensing authority determine that immediate payment would impose an unreasonable hardship. Please forward an Application for Hardship.

Federal ID #		Social Security Number	
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* The disclosure of your identification number or social security number is mandatory, it is solicited by the authority granted by 42 U.S.C. § 405 (c)(2)(C), and will be used by the Departments of Taxes, Child Support and Employment and Training in the administration of Vermont law, to identify individuals affected by such laws. Your ID number or Social Security Number is Not Subject to Disclosure as Part of a Public Records Request.

Statement of Applicant	
I certify under the pains and penalties of perjury all information I have provided in this application is true and accurate. I understand that furnishing false information may constitute unprofessional conduct and result in the denial of my application for licensure/certification/registration. I further certify that I have read and understand the statutes and rules regulating the practice of public accountancy in the State of Vermont.	
Signature of Applicant (Resident Manager)	Date