

APPLICATION FOR CPA/PA FIRM PERMIT TO PRACTICE

Access this form via website at: cca.hawaii.gov/pvl

STATE OF HAWAII
 DEPT. OF COMMERCE & CONSUMER AFFAIRS
BOARD OF PUBLIC ACCOUNTANCY
 335 MERCHANT ST., RM 301
 P.O. BOX 3469
 HONOLULU, HI 96801

| | | | |
|--|------------------------------------|-----------------------------------|---------------------------------|
| <p>INSTRUCTIONS - To avoid delay read all instructions carefully.</p> <p>Each applicable question must be fully and truthfully answered. Any misrepresentation is grounds for refusal or subsequent revocation of permit.</p> <p>Attach sheets to this application where the space provided for the answer is not sufficient.</p> <p>Answer all questions. No application will be considered until all questions are completed. If a question is not applicable, indicate with "NA".</p> <p>Complete the on-line fillable application form or print legibly in dark ink then sign and date it.</p> | OFFICE USE | Permit No. FFTP - _____ | Effective Date: _____ |
| | Approved: <input type="checkbox"/> | Date/Initials: _____ | |
| | | | |

I. Type of Application (Check one)

- Initial Application
- Terminate CPA/PA Firm Permit to Practice for Predecessor Firm Name:

_____ Permit No. **FFTP -** _____

II. Applicant Information

Name of CPA/PA Firm: _____

Business Address: _____

Business Phone No.: _____ Business Fax No.: _____

Business e-mail address: _____

Mailing Address (If different from Business Address): _____

Hawaii General Excise Tax (GET) License No.: _____

NOTE: *If your CPA/PA firm does not hold a Hawaii GET License, you are required to provide a statement that the firm "does not and shall not have any gross income for engaging in the practice of public accounting in Hawaii". **Attach** this statement to the application.*

(CONTINUED ON PAGE 2)

| | | | | |
|--|-------|----------------------|-----------|------------|
| | SOLE | Appl | 007 | \$25 |
| | | Permit | 008 | \$64 |
| | | 1/2 Ren | 004 | \$32 |
| | OTHER | Appl | 007 | \$50 |
| | | Permit | 008 | \$130 |
| | | CRF | 006 | \$50/\$100 |
| | | 1/2 Ren | 004 | \$65 |
| | | Service Charge | BCF | \$25 |

Print Name of Applicant: _____

Date: _____

III. Form of Practice (Check one)

- Sole Proprietorship General Partnership Limited Liability Partnership
- Corporation Limited Liability Company Professional Corporation
- Other _____

IV. Licensed Principals of Your CPA/PA Firm (Select A or B or C)

A. If your CPA/PA firm is physically located in Hawaii or has a permanent office in Hawaii, please list all principals:

| NAME | HAWAII CPA/PA LICENSE NO. | HOLDS CURRENT HAWAII CPA/PA PERMIT TO PRACTICE? | |
|-------|---------------------------|---|-----------------------------|
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

B. If your CPA/PA firm is a foreign or multi-state firm engaged in public accounting practice in Hawaii, you must have at least one Hawaii-licensed CPA or PA principal. Please list that (those) principal(s) here:

| NAME | HAWAII CPA/PA LICENSE NO. | HOLDS CURRENT HAWAII CPA/PA PERMIT TO PRACTICE? | |
|-------|---------------------------|---|-----------------------------|
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

C. If your CPA/PA firm has no permanent office in Hawaii, no principals who are Hawaii residents, and no principals who are engaged in public accounting practice in Hawaii, you must have at least one principal with a current Hawaii CPA/PA license and permit to practice. Please list that (those) principal(s) here:

| NAME | HAWAII CPA/PA LICENSE NO. | HOLDS CURRENT HAWAII CPA/PA PERMIT TO PRACTICE? | |
|-------|---------------------------|---|-----------------------------|
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

(CONTINUED ON PAGE 3)

Print Name of Applicant: _____

Date: _____

V. Firm Permit to Practice Fees (Fees are based on your "Form of Practice" selection)

Accept this application for a CPA/PA Firm Permit to Practice as a: (Check one)

Sole Proprietorship

If you expect to receive a license in an EVEN-NUMBERED year, pay \$121
(Non-refundable Application fee - \$25, Permit - \$64, 1/2 Renewal for the second year of the two-year license period - \$32);

If you expect to receive a license in an ODD-NUMBERED year, pay \$ 89
(Non-refundable Application fee - \$25, Permit - \$64).

Partnership/LLP/Corporation/LLC/Other

If you expect to receive a license in an EVEN-NUMBERED year, pay \$345
(Non-refundable Application fee - \$50, Permit - \$130, Compliance Resolution Fund - \$100, 1/2 Renewal for the second year of the two-year license period - \$65);

If you expect to receive a license in an ODD-NUMBERED year, pay \$230
(Non-refundable Application fee - \$50, Permit - \$130, Compliance Resolution Fund - \$50).

Make check payable to: **COMMERCE AND CONSUMER AFFAIRS.** (check must be in U.S. dollars and be from a U.S. financial institution.)

NOTE: One of the numerous legal requirements that you must meet in order for your new permit to be issued is the payment of fees set forth in this application. You may be sent a permit before the payment you sent us for your required fees is honored by your bank. If your payment is dishonored, you will have failed to pay the required permit fee and your permit will not be valid, and you **may not** do business under that permit. Also, a \$25.00 service charge shall be assessed for payments that are dishonored for any reason.

VI. Peer Review

A. Does your CPA/PA firm currently participate in a peer review or quality review program? Yes No

B. If "yes", when was your CPA/PA firm's last peer review or quality review conducted? _____

VII. Certification

I HEREBY CERTIFY under penalty of perjury that the statements, answers, and representations made in this "Application for CPA/PA Firm Permit to Practice" (including any attached statements) are true and correct. I understand that any misrepresentation is grounds for denial, refusal to renew, revocation, and/or other disciplinary sanctions, and is a misdemeanor (Hawaii Revised Statutes ("HRS") sections 436B-19, 466-9, and 710-1017). I FURTHER CERTIFY that I have read and will abide by the provisions of HRS Chapter 466 and Hawaii Administrative Rules Chapter 16-71.

Signature

Date

Print Name

CPA/PA License Number & Issuing Authority

Title

Firm, Company, or Agency Name

Address

Telephone Number

E-mail Address

(CONTINUED ON PAGE 4)

Print Name of Applicant: _____

Date: _____

Release of Information to Third Party:

To assist me in the licensing process, I authorize the Board of Public Accountancy and staff to release any and all information regarding my application to the following third party:

Name of Individual who is assisting you: _____

Signature of Applicant

Date