

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOARD OF ACCOUNTANCY

1511 Pontiac Avenue, #68-2
Cranston, Rhode Island 02920

Practice Unit Application
For the period ending June 30, 2019

I hereby register the following practice unit to practice public accounting in the State of Rhode Island in conformity with RIGL § 5-3.1-9.

1. Name and Address of Firm _____

* FEIN Number: _____ E-mail _____

2. Type of Entity _____

3. List addresses and telephone numbers of all offices of the practice unit located within the State of Rhode Island (attach an addendum if necessary):

_____	_____
_____	_____
_____	_____
_____	_____

4. Manager / Contact Person _____

5. List all owners, principals and licensees of practice unit (attach an addendum if necessary):

<u>Name</u>	<u>Title</u>	<u>Percentage of Ownership Interest</u>	<u>Certificate Number (if applicable)</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

* For explanation of Fein # requirement, go to www.rilin.state.ri.us/statutes/title5/5-76/INDEX.HTM

6. State of domicile of the practice unit _____

7. List all other states in which the practice unit has applied for or holds a permit:

8. Type of Practice: [] Public Accountants [] Certified Public Accountants

9. The practice unit must complete either subsection (a) or (b).

(a). **Peer Review Exemption Statement:**

I hereby certify that this practice unit does not perform accounting or auditing engagements including but not limited to attest services, audits, reviews, compilations, forecasts, projections, or other special reports. As such, this practice unit is not subject to the peer review requirements set forth in RIGL § 5-3.1-10. I further acknowledge that should the practice unit begin providing these services, the practice unit must undergo a peer review within eighteen (18) months of the date such services were first provided.

Signature of Authorized Representative: _____

9. (b). **Supervision Statement:**

I hereby certify that all attest and compilation services, as defined in R.I.G.L. § 5-3.1-3, which are rendered by the practice unit in the State of Rhode Island are performed under the supervision of a licensee who currently holds a valid permit issued by the Board or is in compliance with the substantial equivalency requirements set forth in R.I.G.L. § 5-3.1-7(g). Any individual licensee who performs or is responsible for supervising attest or compilation services and who signs or authorizes another person on behalf of the practice unit to sign reports on financial statements shall meet the competency requirements set forth in QC Section 40 – “The Personnel Management Element of a Firm’s System of Quality Control Competencies Required by a Practitioner-in-Charge of an Attest Engagement” of the Statements on Quality Control Standards contained in the Professional Standards issued by the American Institute of Certified Public Accountants. I further acknowledge that practice units are subject to audits by the Board of Accountancy which may be done randomly and/or initiated after a complaint

Signature of Authorized Representative: _____

Peer Review Registration

Most recent Peer Review completed on _____

In order to be issued a license for your firm, it is mandatory to enclose Report, Letters of Comments and Letter of Response. If you receive this application, this information must be submitted along with this application. If this information is not included, this application will be returned as unacceptable.

10. **Malpractice Insurance Information** (Regulations Concerning Professional Conduct, Article 111, 3.2 at www.dbr.ri.gov) **For All Practice Units, including peer review exempt**

Name of insurance company _____ Amount of coverage _____

Policy Number _____

CERTIFICATIONS

SOLE PROPRIETORS ONLY:

I hereby certify that I am a public or certified public accountant holding a permit to practice under R.I.G.L. Section 5-3.1-7, in good standing, and that the principal purpose and business of my firm is to furnish public accounting services to the public not inconsistent with R.I.G.L. Title 5, Chapter 3.1 and the rules and regulations of the Board.

Date: _____ **Signature** _____
(Sole Proprietor)

GENERAL PARTNERSHIPS, LIMITED LIABILITY PARTNERSHIPS, LIMITED LIABILITY COMPANIES AND CORPORATIONS:

I hereby certify that:

- (a) the principal purpose and business of the practice unit is to furnish public accounting services to the public not inconsistent with R.I.G.L. Title 5, Chapter 3.1 and the rules and regulations of the Board;
- (b) fifty-one percent (51%) or more of the ownership of the practice unit, in terms of financial interests and voting rights, belongs to holders of a certificate from this or some other state, and all non-licensure owners are active individual participants in the entity;
- (c) all partners, shareholders or members of the practice unit whose principal place of business is in this state and who provide professional services within this state hold a valid permit issued by the Board;
- (d) at least one partner, shareholder or member of the practice unit is a public accountant or certified public accountant holding a permit to practice issued by the Board;
- (e) each manager in charge of an office of the practice unit in this state is a public accountant or certified public accountant holding a permit to practice issued by the Board;
- (f) the practice unit will comply promptly with R.I.G.L. Section 5-3.1-9(d) of the law requiring notification to the Board within 30 days of the occurrence of any event set forth in R.I.G.L. Section 5-3.1-9(d).

Date: _____ **Signature:** _____
(Partner / Shareholder holding a valid permit to practice issued by the Board)



**State of Rhode Island and Providence Plantations
BOARD OF ACCOUNTANCY
1511 Pontiac Avenue, Bldg. 68-2
Cranston, Rhode Island 02920**

Taxpayer Status Affidavit / Identity Verification

All persons applying or renewing any license, registration, permit or other authority (hereinafter called "licensee") to conduct a business or occupation in the state of Rhode Island are required to file all applicable tax returns and pay all taxes owed to the state prior to receiving a license as mandated by state law (RIGL 5-76) except as noted below.

In order to verify that the state is not owed taxes, licensees are required to provide their Social Security Number and Federal Tax Identification Number as appropriate. These numbers will be transmitted to the Division of Taxation to verify tax status prior to the issuance of a license. This declaration must be made prior to the issuance of a license.

Please return this affidavit along with your license application to: Rhode Island Board of Accountancy, 1511 Pontiac Avenue, Bldg 68-2, Cranston, RI 02920.

Licensee Declaration

- I hereby declare, under penalty of perjury, that I have filed all required state tax returns and have paid all taxes owed.
- I have entered a written installment agreement to pay delinquent taxes that is satisfactory to the Tax Administrator.
- I am currently pursuing administrative review of taxes owed to the state.
- I am in federal bankruptcy. (Case # _____)
- I am in state receivership. (Case # _____)
- I have been discharged from Bankruptcy. (Case # _____)

Type of Professional License for which you are applying

Full Name (Please Print or Type)

Social Security Number (or FEIN if appropriate)

Signature

Phone Number (including area code if not 401)

Date