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, 2017

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):

Name	Title	***Percentage*** of Ownership Interest	Certificate Number (if applicable)

***** 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.

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.

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 <u>mandatory</u> to enclose Report, Letters of Comments and Letter of Response. If you receive this application, this information <u>must be submitted</u> 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 *<u>All</u>* Practice Units, including peer review <u>exempt</u>**

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-licensee 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)