

Certified Public Accountant Form 6R

Application for Public Accounting Firm Registration

This form must be completed by the CPA who accepts responsibility for this firm

Instructions: Complete all pages of this form. Be sure to sign and date the affirmation and return the entire form along with the appropriate fee and any required documentation to the Office of the Professions at the address at the end of the form.

Federal Employer Identification _____

Firm Name _____

Mailing Address _____

Telephone Number _____ E-mail Address _____ Contact Person _____

Fee Calculation: Please pay the minimum fee **OR** the sliding scale fee, whichever is greater.

1. The minimum fee: Professional Corporations (PCs) **\$105**
LLCs, LLPs, Partnerships and Sole Proprietorships **\$60**

OR

2. The sliding scale fee: The minimum \$50 office fee and \$50 for each additional New York State office, plus the minimum \$10 owner fee and \$10 for each additional owner whose principal place of business is New York State and any CPA signing or supervising attest services for New York State clients whose principal place of business is outside New York State.

$$(\$50 \times \underline{\hspace{2cm}}) + (\$10 \times \underline{\hspace{2cm}}) = \$ \underline{\hspace{2cm}}$$

Office Fee (Min. 1) Owner Fee (Min. 1) Total Fee (Min. \$60)

Note: If your firm does not have any offices in New York State, enter 1 for the \$50 office fee. For sole proprietors, partners of general partnerships or partners of LLPs, if your firm does not have a New York State CPA, enter 1 for the owner fee. For PC and PLLC, at least one owner must be a New York State licensee.

Be sure to make check or money order payable to the New York State Education Department.

Firm Information

1. Does the firm have one or more offices in New York State? (If not listed above, provide a list of the physical address of each office location in New York and the name of the responsible individual in charge of that office.) Yes No
2. Has the firm applied for or does it hold a registration, permit, or license as a public accounting firm in another state? (If yes, provide a list of any additional state(s), including the firm registration number and the status of any pending application.) Yes No
3. Has the firm been subject to disciplinary action or been denied a registration, permit or license by another state or jurisdiction in the last 3 years? (If yes, attach an explanation.) Yes No

Firm Owners

Provide a complete list of all owners. The firm must include all CPAs whose principal place of business is NYS and those CPAs signing or supervising attest or compilation services for NYS clients whose principal place of business is outside NYS. For all owners who are not listed on the CPA Form 6R, you must attach an additional list including their name, license number(s), state(s) where issued, and their state of principal place of business.

For each owner listed on the CPA Form 6R, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, indicate if the owner signs or supervises attest and/or compilation services for NYS clients, status, and CPA license number(s) with issuing state. Attach additional sheets if necessary

1. Name _____ State of PPB _____

Residence Address _____

Office Address _____

Does this owner sign or supervise attest and/or compilation services for New York State clients? Yes No

Status (check one) Admitted Continuing Resigned Terminated Retired Deceased Date _____
mo. day yr.

CPA License number Issuing State CPA License number Issuing State CPA License number Issuing State

Firm Owners (Continued)

2. Name _____ State of PPB _____
Residence Address _____
Office Address _____
Does this owner sign or supervise attest and/or compilation services for New York State clients? Yes No
Status (check one) Admitted Continuing Resigned Terminated Retired Deceased Date _____
mo. day yr.

CPA License number Issuing State CPA License number Issuing State CPA License number Issuing State

3. Name _____ State of PPB _____
Residence Address _____
Office Address _____
Does this owner sign or supervise attest and/or compilation services for New York State clients? Yes No
Status (check one) Admitted Continuing Resigned Terminated Retired Deceased Date _____
mo. day yr.

CPA License number Issuing State CPA License number Issuing State CPA License number Issuing State

4. Name _____ State of PPB _____
Residence Address _____
Office Address _____
Does this owner sign or supervise attest and/or compilation services for New York State clients? Yes No
Status (check one) Admitted Continuing Resigned Terminated Retired Deceased Date _____
mo. day yr.

CPA License number Issuing State CPA License number Issuing State CPA License number Issuing State

5. Name _____ State of PPB _____
Residence Address _____
Office Address _____
Does this owner sign or supervise attest and/or compilation services for New York State clients? Yes No
Status (check one) Admitted Continuing Resigned Terminated Retired Deceased Date _____
mo. day yr.

CPA License number Issuing State CPA License number Issuing State CPA License number Issuing State

Firm Services Information

Identify the services the firm plans to perform or has performed (if existing in another jurisdiction)
Attest services include audits, reviews and examinations conducted under the following standards: Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Attestation Engagements, Government Auditing Standards, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

- A. Attest Services
 Audits Reviews Attestation Engagements Agreed Upon Procedures
- B. Non-Attest Services
 Compilations Taxes Management Consulting Financial Consulting
 Other _____

Peer Review Statement - Education Law Section 7410 and Regulations of the Commissioner Section 70.10

In accordance with the Mandatory Peer Review Program, a firm must participate in this program if it performs attest services.

Complete A, B and C as appropriate.

A. Fill out this section if the firm is not required to participate in a peer review program.

The firm is not required to participate in a peer review program because the firm does not provide any attest services as defined in Education Law Section 7401-a(1).

B. Initial peer review. The firm has enrolled into the peer review; however, has not had a peer review conducted.

Date initial peer review needs to be completed by (18 months from when the initial services were performed) _____

Provide a copy of your enrollment letter. If your firm will provide attest services, the firm will be required to provide evidence of enrollment in an acceptable peer review program within 30 days and you must complete the peer review within 18 months of the date such services were first provided.

C. The firm is participating in the peer review program. For firms that have already had a completed peer review.

AICPA firm number _____

Last Peer Review Period _____ If over three years, provide a letter of explanation for the overdue peer review.

Next Peer Review Due Date (from former acceptance letter) _____

Last Peer Review Rating Pass Pass with Deficiencies Fail (Must complete item C of the Competency Statement Section below)

Sponsoring Organization (Administering Organization)

AICPA Peer Review Program administered by NPRC

AICPA Peer Review Program administered by PICPA

AICPA Peer Review Program administered by _____

Is the firm registered with the PCAOB? Yes No

Did you provide access for your peer review to New York State Board in PRIMA on the AICPA website? Yes No

If yes, no further action is required.

If no, it is required that the firm provide access to these documents in PRIMA as per the Regulations of the Commissioner.

Competency Statement - Attest and Compilation Services Statement

This section needs to be completed even if the firm is exempt from the mandatory peer review program.

A. Does your firm provide attest or compilation services?

Attest Yes No Compilations Yes No

If no to both, go to the Affirmation section. If yes to either, complete items B and C.

Any licensee who supervises attest or compilation services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services still must meet the competency requirements as required under the Rules of the Board of Regents Section 29.10(a)(13).

B. Attest and Compilation Competency Rules: Any licensee who supervises attest services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services must:

- a. have completed at least 40 hours of continuing education in the area of accounting, auditing or attest during the prior three calendar years or in the calendar year in which the services is performed; and
- b. have maintained the level of education, experience and professional conduct required by generally accepted professional standards, relating to the attest and/or compilations services performed.

Have the licensees met the competency requirements as outlined above? Yes No

C. Failed Peer Review Rating: If the firm has a failed peer review rating, it must meet additional competency requirements.

Have the licensees had at least 1,000 hours of experience within the previous five years in providing attest services or reporting on financial statements gained through employment in government, private industry, public practice or an educational institution satisfactory to the State Board for Public Accountancy?

Yes No Not Applicable

Affirmation (Note for PCs, when signing, be sure to check the appropriate box)

I (We) the undersigned affirm under penalties of perjury that I am (we are) (a) certified public accountant(s) licensed to practice public accountancy in New York, my (our) office and principal place of business being located at

that, to the best of my (our) knowledge, all statements made in this registration regarding the said firm are true; that said firm has complied with all provisions of the laws of this State applicable there to including but not limited to the provisions of Article 149 of the State Education Law, and all applicable provisions of the Rules of the Board for Regents and Regulations of the Commissioner of Education; that the sole proprietor or each partner, member or shareholder in such firm is in good standing as a certified public accountant of one or more of the states or political subdivisions of the United States; that no state or political subdivision of the United States has revoked the certificate of the sole proprietor or each partner, member or shareholder of said firm; and that the sole proprietor or each partner, member or shareholder of said firm engages within this State in the practice of public accountancy, is a certified public accountant in good standing and is registered by the New York State Education Department or is otherwise authorized to practice in this State and is in good standing as a certified public accountant in their state of principal place of business.

Signature of sole proprietor, partner, member or shareholder (PCs only: president or vice president) Date

Print name CPA license number Issuing state

PCs Only, second signature of: secretary or assistant secretary Date

Print name CPA license number Issuing state

Find the status of your corporation by checking our online license verifications service on the Office of the Professions' website at:
www.op.nysed.gov/opsearches.htm

Reminder: Each firm must notify the Department of its change in status within 30 days and provide the Department with evidence of enrollment in an acceptable peer review program. A change of status is either the date of the firm's initial registration or the firm's initial performance of services requiring a peer review under this program. The firm shall have a peer review completed within 18 months of the firm's initial registration or performance of services.

Mail this form with: A check or money order for the appropriate fee, made payable to the New York State Education Department; any additional owner list; peer review documents; and the certified copy of your formation document as follows: Certificate of Incorporation (domestic PC), Articles of Organization (domestic LLC), Certificate of Registration (domestic LLP), Assumed Name Certificate (Partnerships and Sole Proprietorships), Application for Authority (foreign PC and foreign LLC) or Notice of Registration (foreign LLP).

Mail this form to: New York State Education Department, Office of the Professions, Professional Corporations Unit, 89 Washington Avenue, Albany, NY 12234-1000.