



**State of New Hampshire**  
**OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION**  
**DIVISION OF LICENSING AND BOARD ADMINISTRATION**  
**Board of Accountancy**  
 7 Eagle Square, Concord, NH 03301  
 Phone (603) 271-2152

**Application for Permit to Practice as a  
 Certified Public or Public Accounting Firm**

\$60.00 Application Fee (**Non-Refundable**)  
 Make check payable to "Treasurer, State of New Hampshire"

New                       Renewal

**PART I. FIRM INFORMATION**

Firm Name:	
Type of Entity (P.C., LLC, Partnership, Sole Proprietor, etc.)	
Business Address:	
Contact Person:	Fax Number:
Telephone Number:	Contact Email Address:

<b>PART II.</b> Indicate the Type of Practice by selecting one of the following:	<b>Enclose a list on firm letterhead, of all partners, shareholders, or owners including non-licensure owners that specifies the following:</b>
Certified Public Accountant(s)	<ul style="list-style-type: none"> <li>• Each person's name, home address and home telephone number</li> </ul>
Public Accountant(s)	
Both CPA's and PA's	<ul style="list-style-type: none"> <li>• Each person's business address and business telephone number; and</li> </ul>
CPA's and/or PA's with Non-Licenses Owners	
	<ul style="list-style-type: none"> <li>• A description of each person's ownership interest, including percentage of ownership.</li> </ul>

<b>PART III.</b> Please list every State in which the CPA firm has applied for or holds a permit to practice as a CPA:	<b>Please list every past denial, revocation, suspension, or other disciplinary action taken against the CPA firm's permit to practice in any State:</b>

**PART IV. Please identify the individual(s) who will be in charge of all attest services or signs reports in accordance with RSA 309-B: III (c) in New Hampshire:**

**If more than one, list on a separate sheet**

Name:	
Licensee's Certificate Number:	Expiration Date:
Business Address:	
City:	State:
Zip Code:	
Business Telephone Number:	Contact Email Address:

**PART V. List all licensees who work in New Hampshire for the CPA Firm:**

**If additional space is needed, list on a separate sheet**

Name:	
Licensee's Certificate Number:	Expiration Date:
Name:	
Licensee's Certificate Number	Expiration Date:
Name:	
Licensee's Certificate Number:	Expiration Date:
Name:	
Licensee's Certificate Number:	Expiration Date:

I attest that the information contained in this form is true and correct to the best of my knowledge and belief and acknowledge that the provision of false information in the application is a basis for disciplinary action by the board.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

Find us on-line at <https://www.oplc.nh.gov/board-accountancy>

**RETURN THIS CHECKLIST WITH YOUR APPLICATION**

**APPLICATION CHECKLIST AND INSTRUCTIONS**

\_\_\_\_\_  
Firm Name

**INSTRUCTIONS**

This registration form is for In-State and Out-of-State firms.

Your firm must register if any of the following apply:

1. The CPA firm provides attest services pursuant to RSA 309-B:3, I and compilation services pursuant to RSA 309-B:3, III-a for a client having its home office in New Hampshire;
2. The firm has an office in this State that uses “CPAs” or “CPA firm.”

**APPLICATION CHECKLIST**

Before you mail your application to the Board, please check the following items carefully. Your attention to these details will make it possible for the Board Staff to process your application without delay

Have you:

- If your firm provides services pursuant to Administrative Rule 402.05 your firm must be enrolled in a peer review program.* I have provided a copy of the firm’s most recent peer review acceptance letter? If the firm is currently undergoing peer review, submit the last peer review acceptance letter and a statement indicating when your next peer review will be completed.
- Designated a licensee who meets the requirements of RSA 309-B:6, who is responsible for the proper registration of the firm?
- Certified that at least a simple majority of the ownership in the firm is in accordance with RSA 309-B:8, III (a).
- Included a list of all licensees who work in New Hampshire for the CPA firm?
- Signed and dated the application?
- Included the correct fee with the check made payable to **Treasurer, State of NH**?
- Enclosed a list on firm letterhead, of all partners’, shareholders, or owners including non-licensee owners.
- List every past denial, revocation, suspension, or other disciplinary action taken against the CPA firm’s permit to practice in any State
- Identify the individual(s) who will be in charge of all attest services in New Hampshire.
- I am aware that if I am approved for licensure; my licensing approval letter and all pertinent information will be sent to me at my on-file e-mail address only.

## Affidavit for Peer Review

**Your Permit to Practice will not be considered for approval without this form  
We must receive the "Acceptance Letter" or "Accepted-provided-that Letter" issued by the Administering Entity  
in order to consider your application complete. If you are still in the Peer Review process, please advise us of the  
expected date of receipt.**

Each CPA firm seeking a permit to Practice as a CPA Firm in New Hampshire shall submit an affidavit regarding peer review that complies with Ac Chapter 300.  
Information collected regarding Peer Review is non-public pursuant to RSA 309-B:8 (d).

1) Sign this Affidavit if the CPA firm does not issue reports:

"I hereby certify that this CPA firm is not issuing reports at this time and therefore is exempt from the peer review requirement. I further agree to notify the board within 30 days of issuing my first report engagement and shall enroll in an approved practice-monitoring program and complete a peer review within 18 months of the year-end of the first report engagement issued.

\_\_\_\_\_  
Signature of Authorized Representative of the Firm

\_\_\_\_\_  
Please Print Name Here

\_\_\_\_\_  
Date

2) Sign this Affidavit if the CPA firm has issued its first report less than 3 years prior to the date of the affidavit:

"I hereby certify that this CPA firm is currently issuing reports; however, the CPA firm's first report engagement year-end was less than 18 months prior to the date of the signing of this affidavit. The CPA firm hereby agrees to have a peer review conducted within 18 months of the year-end of the first report engagement and the year-end date on such engagement was \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Representative of the Firm

\_\_\_\_\_  
Please Print Name Here

\_\_\_\_\_  
Date

3) Sign this Affidavit if the CPA firm issues reports and has received peer review report with a rating of pass:

"I hereby certify that this CPA firm currently issues reports and that the CPA firm had a peer review report with a rating of pass issued on \_\_\_\_/\_\_\_\_/\_\_\_\_, and the next peer review is due \_\_\_\_/\_\_\_\_/\_\_\_\_ (The date on which the report was issued and the date on which the next peer review is due shall be inserted before the affiant signs the affidavit.)

\_\_\_\_\_  
Signature of Authorized Representative of the Firm

\_\_\_\_\_  
Please Print Name Here

\_\_\_\_\_  
Date

4) Sign this Affidavit if the CPA firm issues reports and received pass with deficiency(ies) or fail report rating in its most recent peer review:

"I hereby certify that my CPA firm is currently issuing reports and the CPA firm had a pass with deficiency(ies) or fail report rating and is currently taking the necessary steps to correct the deficiency(ies) or significant deficiency(ies) outlined in the reviewer's report. If I have received an "Accept-provided-that" letter with corrective action(s) to complete this CPA firm will notify the board and submit a copy of the final completion letter from the administering entity upon receipt.

The expected completion date is \_\_\_\_/\_\_\_\_/\_\_\_\_  
(The expected completion date shall be inserted before the affiant signs the affidavit.)

\_\_\_\_\_  
Signature of Authorized Representative of the Firm

\_\_\_\_\_  
Please Print Name Here

\_\_\_\_\_  
Date