

**IOWA ACCOUNTANCY EXAMINING BOARD**

1920 S. E. Hulsizer Road  
Ankeny, IA 50021-3941  
515-281-5910

**Reinstatement Application for a Firm Permit to Practice as a CPA firm  
for the year ending \_\_\_\_\_.**

**INSTRUCTIONS TO APPLICANT**

1. A permit to practice as a CPA firm is required prior to:
  - a. Performing or offering to perform audit, review, or other attest services in Iowa or for a client designating an Iowa location to which attest services are directed; OR,
  - b. Establishing an office in Iowa at which the firm uses the title "CPAs", "CPA firm", "certified public accountants", or "certified public accounting firm".
2. Complete all applicable sections of this form and mail to the address listed above. Attach additional pages if necessary.
3. Submit \$200.00 fee + \$25 per month of lapse with a maximum of \$1,000. Make check payable to Treasurer State of Iowa or complete credit card information on the last page of this form.
4. The public accounting services performed by your CPA firm in Iowa or for Iowa clients may be performed by CPAs holding active, unexpired certificates issued in Iowa, or by out of state CPAs who are eligible to exercise a practice privilege, as described in Iowa Code section 542.20 and 193A Iowa Admin. Code chapters 20 and 21. Nonattest public accounting services may also be performed by Iowa LPAs. An Iowa CPA is required if your firm has an office in Iowa and may be required by a governmental official or agency, or other client.
5. The following definitions shall apply to this application:
  - a. "Owner" shall include a sole proprietor, partner, shareholder, member, or other form of financial or voting interest, as applicable to the type of firm.
  - b. Services "for Iowa clients" shall include services performed or to be performed in Iowa or for a client designating an Iowa location of an entity, or subunit or subsidiary of an entity, to which an audit, review, or other attest service, or compilation service is or will be directed.
  - c. "Office" means any Iowa workplace identified or advertised to the general public as a location where public accounting services are performed.
  - d. "Principal place of business" means the primary location from which public accounting services are performed.
6. Fraud or deceit, by commission or omission, in obtaining a firm permit to practice is a ground to deny an application and is a ground for discipline, including permanent revocation, against the firm or the individual responsible for the accuracy of the firm's application.

**PART I – FIRM INFORMATION**

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

Jurisdiction of legal organization \_\_\_\_\_

Trade Name \_\_\_\_\_

Date of formation \_\_\_\_\_

Physical address of the firm's principal place of business:  
\_\_\_\_\_  
\_\_\_\_\_

Mailing address (if different from physical address):  
\_\_\_\_\_  
\_\_\_\_\_

Phone number: \_\_\_\_\_

Website address: \_\_\_\_\_

Facsimile number: \_\_\_\_\_

E-mail address: \_\_\_\_\_

Type of firm (Check one):

- Sole proprietorship
- Partnership
- Limited Liability Partnership (LLP)
- Corporation
- Professional Corporation (PC)
- Limited Liability Corporation (LLC)
- Professional Limited Company (PLC)
- Other \_\_\_\_\_  
(please specify)

Is your firm registered with the Public Company Accounting Oversight Board (PCAOB)?  
\_\_\_\_\_ Yes      \_\_\_\_\_ No

Firm ownership:  
Total CPA owners: \_\_\_\_\_  
Total non-CPA owners: \_\_\_\_\_  
Exact % of CPA owners: \_\_\_\_\_

The firm will provide for Iowa clients (check all that apply):

- Audit, review, agreed upon procedures, or other attest services (peer review required)
- Compilation reports (peer review required)
- Tax, financial or management advisory services, or other public accounting services

Peer review (if firm subject to peer review in any jurisdiction):

- a. Date of last peer review \_\_\_\_/\_\_\_\_/\_\_\_\_
- b. Date of next scheduled peer review \_\_\_\_/\_\_\_\_/\_\_\_\_
- c. Name of reviewer: \_\_\_\_\_

## PART 2 – INDIVIDUAL RESPONSIBLE

Identify the Iowa CPA or person with a practice privilege under Iowa Code section 542.20 who is responsible for the proper licensure of the firm, including accurate completion of this application, and the firm's compliance with all applicable Iowa laws and rules:

Name \_\_\_\_\_

Title \_\_\_\_\_

Physical address of the individual's principal place of business:

Mailing address (if different from physical address):

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Phone number: \_\_\_\_\_

Jurisdiction of principal place of business:

Facsimile number: \_\_\_\_\_

\_\_\_\_\_

E-mail address: \_\_\_\_\_

Iowa CPA # or CPA certificate # in principal place of business:

Expiration date of CPA certificate # listed: \_\_\_/\_\_\_/\_\_\_

\_\_\_\_\_

## PART 3 – ATTEST/COMPILATION SERVICES

Identify for all attest or compilation services to be performed for Iowa clients, all individuals who are responsible for supervising attest or compilation services, or who sign or authorize someone to sign the accountant's report on financial statements. Please note that attest services must be performed by an Iowa CPA or out of state CPA eligible to exercise a practice privilege. Compilation services may be performed by an Iowa CPA or LPA, or an out of state CPA eligible to exercise a practice privilege.

Name	Address: street, city, state, zip code	Certificate/License No. and Jurisdiction	Expiration Date	Type of service	
				Attest	Compilation

## PART 4– IOWA OFFICES

List all offices located in the state of Iowa. An Iowa CPA must be in charge of each Iowa office, however a CPA may be in charge of multiple offices.

Office Location Street, city, zip code	Name of Iowa CPA in charge	Iowa Certificate #	Expiration date	Phone No./E-Mail Address for Iowa CPA in charge

## PART 5 – IOWA CLIENTS\*

\*List all clients located in the state of Iowa for whom services were provided while the firm permit was lapsed

Iowa Client Name	Services Provided while Lapsed	Date of Service provided while lapsed

## PART 6 - FIRM STATES OF LICENSURE

List all states to which the firm has applied for a permit to practice, and applicable disposition.

State of permit to practice or application	Permit or license # (if current)	Disposition			
		Active	Lapsed	Denied/refused	Revoked, suspended, surrendered or cancelled

## PART 7---CRIMINAL AND REGULATORY HISTORY OF FIRM AND OWNERS

Has the firm or any current owner of the firm:

- Yes  No      a. been convicted of a felony in any jurisdiction?
- Yes  No      b. been convicted in any jurisdiction of any crime, any element of which is dishonesty or fraud, such as forgery, embezzlement, obtaining money under false pretenses, theft, extortion, or conspiracy to defraud?
- Yes  No      c. had an initial or renewal application for a professional license of any type denied or refused?
- Yes  No      d. had a professional license or authority to practice of any type revoked, suspended, or cancelled by a licensing board or agency of any state, a federal agency, or the PCAOB?
- Yes  No      e. had a practice privilege revoked, suspended, or otherwise terminated by any state licensing authority?
- Yes  No      f. surrendered a professional license of any type to resolve a disciplinary investigation or proceeding in any jurisdiction?

If you answered "Yes" to any of these questions, please attach a narrative description of the details and submit copies of the orders or other records that document the event.

## PART 8---AFFIRMATIONS

The applicant declares, under penalty of perjury, that each of the following statements is true and accurate:

1. All information requested on this application is true, accurate, and complete.
2. The firm and its licensed and unlicensed owners shall comply with all applicable laws and rules of the state of Iowa, including but not limited to, Iowa Code chapter 542 and Section 193A of the Iowa Administrative Code, including the rules of professional conduct.
3. The firm shall notify the Board in writing within 30 days of a change in any of the information requested in this application.
4. All non-CPA owners of the firm are active participates in the firm or an affiliated entity.
5. All CPAs who are responsible for supervising attest services for the firm or who sign or authorize someone to sign the accountant's report on the financial statements on behalf of the firm satisfy the experience or competency requirements established by nationally recognized professional standards that are applicable to the attest services performed or to be performed for Iowa clients, and are attest qualified in Iowa, or have been qualified to perform attest services in the state of the CPA's principal place of business.
6. All Iowa CPAs or LPAs, or out of state CPAs exercising a practice privilege in Iowa who are responsible for supervising compilation services or who sign or authorize someone to sign the accountant's compilation report on financial statements on behalf of the firm comply with nationally recognized professional standards that are applicable to the compilation services performed or to be performed for Iowa clients.
7. All out of state CPAs associated with the firm who exercise a practice privilege in Iowa are eligible to exercise a practice privilege, as provided in Iowa Code section 542.20 and 193A Iowa Admin. Code chapter 21, and shall terminate all public accounting services for Iowa clients if they become ineligible to exercise a practice privilege in Iowa.
8. The firm shall timely renew its permit to practice and shall take all reasonable steps to assure timely renewal of the CPA certificates and LPA licenses of those Iowa CPAs or LPAs associated with the firm who perform public accounting services for Iowa clients.
9. The firm shall, within 14 business days of the board's written, faxed or E-mailed request, provide the Board with a list of CPA and non-CPA owners, CPAs or LPAs providing public accounting services for Iowa clients, and/or such additional information as is described in Iowa Code section 542.7 or 193 Iowa Admin. Code chapter 7, or is needed to verify the accuracy of an affirmation or information provided in this application.
10. At least a simple majority of owners are CPAs in Iowa or other jurisdiction
11. The firm will satisfactorily complete peer review at least once every three years and otherwise comply with all applicable peer review requirements, unless waived by the Board in future renewal applications.

\_\_\_\_\_  
***Signature of individual identified in Part II who is responsible for the proper licensure of this firm.***

\_\_\_\_\_  
***Date***

**PART 9—PAYMENT INFORMATION**

Credit Card Payment:  MasterCard  Visa  Discover

Name of Card Holder \_\_\_\_\_ Amount \_\_\_\_\_

Card Number \_\_\_\_\_ Exp. Date (mo/yr) \_\_\_\_\_

Signature of Card Holder \_\_\_\_\_

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**(REQUIRED FOR PROCESSING)**

Federal I.D. # \_\_\_\_\_ OR SS # \_\_\_\_\_

**Privacy Act Notice:** Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 272D.8(1), and 272J.8(1). The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed bylaw including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.