TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

William Treacy, Executive Director
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INSTRUCTIONS FOR REGISTRATION OF A CORPORATION

- Registering a corporation is a multi-step procedure requiring the submission of the necessary documents to the Texas State Board of Public Accountancy (the Board). After the Board has reviewed and approved the registration application, the firm will be mailed an initial licensing package of forms detailing the required fees that must be submitted. Before the firm can practice public accountancy in Texas, the registration process must be completed and all fees submitted.
- A ***corporation*** whose *Articles of Incorporation* (if formed prior to Jan. 1, 2006) or *Certificate of Filing/Certificate of Formation* (if formed after Jan. 1, 2006) has been approved by the Texas Secretary of State and which meets the requirements of the *Texas Corporation Act* and the *Public Accountancy Act* must register with this Board and obtain a license for each office located in Texas in order to practice public accountancy in Texas.
- An out-of-state **corporation** performing financial statement audits or other engagements in accordance with Statements on Auditing Standards (SAS) or Standards for Attestation Engagements (SAE), or Public Company Accounting Oversight Board (PACOB) audits for a business entity with its principal office in Texas must register the corporation's main office with this Board and obtain a license to practice public accountancy in Texas. To register in Texas, the out-of-state corporation must be licensed and in good standing in the state in which the corporation has its primary practice of accountancy.
- The corporation license must be renewed annually.
- If the firm is located in Texas, the name of each professional corporation registered with the Board must include "*professional corporation," "incorporated," "PC," or "P.C."* in or with the firm name each time it is used.
- The designation "*and Company"* or *"and Associates"* or their abbreviations may be used as long as there are at least two licensees involved in the practice; these would not have to be principals, but may be employees. List each employee holding a Texas CPA certificate and license.
- The firm name will be registered as shown on the *Articles of Incorporation/Certificate of Filing/ Certificate of Formation* approved by the Secretary of State of Texas. A copy of the *Articles of Incorporation/Certificate of Filing/Certificate of Formation* must be submitted with the application.
- The words "*Certified Public Accountant(s)*" may appear on the letterhead beneath the firm name. A current copy of the firm's letterhead must be attached to the application.

- **If the firm is a Texas firm and the name of the firm has changed or is changing:**

  * file with the Secretary of State of Texas the *Articles of Amendment* indicating the new firm name;
  * complete a new application for a Board license to practice under the new name; and
  * attach the amended articles to the above mentioned application.

- The Board must be notified within 30 days of the admission or withdrawal of a member of the firm.

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INSTRUCTIONS FOR REGISTRATION OF A CORPORATION - continued

- If the firm has any non-CPA owners who are residents of Texas, the non-CPA owners must register with the Board for the firm to conduct business in Texas. Refer to Form L0023, *Instructions for Completing the Application as a Non-CPA Owner of a Firm in Texas,* and Form L0022, *Application for Non-CPA Owner of a Firm in Texas*.
- Each corporation must have at least one director.
- The application will not be approved and will be returned if all parts of the application are not properly completed.
- The *Application for Registration of Firm Office(s)* form must be completed for each office of the firm located in Texas before the firm can be registered and a license issued to the firm. Complete the *Application for Registration of Firm Office* form, listing the addresses and the resident managers of all offices located within Texas.
- Out-of-state firms must complete an *Application for Registration of Firm Office* (Form L0011) for the main office before the firm can be registered and a license issued.
- *Peer Review Reporting Form* (Form L0014) and the *Affidavit for Peer Review* (Form L0031) must be completed and submitted with the registration application.

After approval of the registration application, the firm will receive a package of forms which must be submitted with the appropriate fees to receive a license.

For your convenience, please use the checklist below to help when submitting all the necessary documentation for the registration of your firm.

CORPORATION CHECK-OFF LIST *The following must be submitted to the Board before FIRM application will be processed:*	
☐	Corporation Application
☐	Application for Registration of Firm Office(s) Form L0011
☐	Peer Review Reporting Form L0014
☐	Affidavit for Peer Review L0031
☐	Articles of Incorporation/Certificate of Filing/Certificate of Formation
☐	Application for Non-CPA Owner of a Firm in Texas (if applicable)
☐	Copy of Letterhead

Print Form