

FIRM REGISTRATION INSTRUCTIONS

Wyoming Residents:

Partnerships, Corporations, Limited Liability Companies (all their derivatives) and Sole Proprietorships must register with the Board before providing professional services.

Registration must be made upon the affidavit of an active Wyoming certificate holder who is responsible for the firm (designated certificate holder).

Firms with more than one office location within the state must register all offices on this form. If financial statement services are provided at an office location, the name of the CPA responsible for those services must be provided.

Any corporation making application for registration must file a certified copy of the articles of incorporation at the initial time of registration. Subsequent amendments must be submitted within sixty (60) days of the change. Copies of unchanged articles are not required with each renewal.

Any limited liability company or flexible limited liability company making application for registration must file a certified copy of the articles of organization at the initial time of registration. Subsequent amendments thereto must be submitted to the board office as outlined above. Copies of unchanged articles are not required with each renewal.

Fees: Refer to our web site for all fees. <http://cpaboard.state.wy.us/fees.aspx>

EINs: Please provide your firm's employment identification number. If this number has been provided, your firm will be able to renew it's license on-line.

Sole Proprietorships: "Sole Proprietorship" exists when a certificate holder performs accounting services as defined in W. S. 33-3-109 and section 2(d) of this Chapter for any person or organization other than his employer, himself, or an entity wholly owned by himself, is not organized as any other formal entity, and the certificate holder is compensated for services provided.

Self Disclosure - Reportable Events: Chapter 3, Section 6 of the Regulations requires the person responsible for registering the firm to report certain events applicable to the firm. If a firm has had its right to practice canceled, revoked, suspended, renewal refused for any cause other than failure to pay a fee; has been censured, reprimanded, sanctioned, fined, penalized or probated in any way; or after 1/1/2005 has been a party to any fully adjudicated judgement or settlement of a civil suit or arbitration proceeding totaling more than \$150,000 which is based on the firm's practice in Wyoming and also based upon an allegation of dishonesty, fraud, gross negligence, or a violation of the rules of professional conduct, these events must be reported as required on Form SR1. This form may be downloaded from the Board's website and should be attached to this form as applicable.

Non-Certificate Holders: If your firm includes non-certificate holders, you must attach a list of all certificate and non-certificate holders with this registration.

Firm Names: See Chapter 6 Section 5(e) for the rules governing the names which may be used by CPA firms.

Out-of-State Firms:

Partnerships, Corporations, Limited Liability Companies (all their derivatives) and Sole Proprietorships that have offices in Wyoming or provide audits, SSAE engagements, or PCAOB engagements for clients whose home office is in Wyoming must register with the Board before providing professional services. Firms that provide other services may practice in Wyoming using practice privileges.

Services may be provided by individuals who qualify for practice privileges (See Chapter 10 of the regulations) or by individuals who hold active Wyoming certificates. Each firm must provide the name of a qualified CPA (DCH) who will be responsible for the firm in Wyoming.

Out-of-state CPA firms must respond to all questions on the firm registration form and provide the documents referenced above for Wyoming residents. Non-resident firms must also provide EIN information, pay applicable fees, provide information regarding non-certificate holders, are subject to firm name restrictions and self disclosure of reportable events imposed on Wyoming firms.

Firms that perform reviews and compilations for clients with a home office in Wyoming and are not required to be peer reviewed by the AICPA or some US state are also required to obtain a Wyoming permit.