

PRACTICE CHECKLIST

Please complete the following checklist to determine if you are required to obtain or maintain a certificate in Wyoming. Persons who hold CPA certificates in other states must maintain an active Wyoming certificate when they perform services from a Wyoming location (principal place of business). Active status is required regardless of the use of the CPA designation or compensation received for services performed.

- 1) Do you perform any of the following services from a Wyoming location **for anyone other than yourself or an entity wholly owned by you**: financial statement preparation; financial statement consolidation; trial balance/general ledger/fixed asset; audit support; software conversion/installation of financial systems; account reconciliation; expense account analysis; tax payments and returns; payroll management; budget preparation, operating and capital; product costing; developing or testing internal controls; capital budgeting support; analysis of financial statements or budgets; analysis of information flows and accounting processes; research of accounting literature or tax codes; conducting internal audits; preparation of journal entries; income tax preparation, projections, or advice; financial consulting; educational instruction in any discipline covered by the CPA examination (academia); on-site peer reviews; or bookkeeping?

Yes _____ No _____

If yes, proceed to question #2. If No, STOP - you are not eligible for or required to obtain or maintain an active Wyoming certificate.

If yes, please attach a detailed explanation which sets forth the capacity in which you perform services.

Have you been granted an exemption of any kind by the Board? Yes _____ No _____

If Yes, please explain. _____

- 2) Do you perform accounting services as set forth above for compensation from a location which is outside of your regular employment?

Yes _____ No _____

If yes, you must register a firm and obtain a permit - proceed to question #3. If no, you are not required to obtain or maintain a permit.

- 3) Do you perform services **only** for yourself or an entity wholly owned by you?

Yes _____ No _____

If yes, **STOP**, you are not required to obtain or maintain an active Wyoming certificate. If services are provided for any other person or an entity not wholly owned by you, you must obtain and maintain an active Wyoming certificate.

- 4) Do you perform tax services **only** for yourself or you and your spouse?

Yes _____ No _____

If yes and you perform no other services listed in question #1, **STOP**, you are not required to obtain or maintain an active Wyoming certificate. If services are provided for any other person or an entity not wholly owned by you, you must obtain and maintain an active Wyoming certificate and possibly a permit.

- 5) If you do not currently hold a Wyoming certificate and are required to obtain/maintain one (possibly a permit), download and submit an application to obtain a certificate and firm registration as applicable. If your Wyoming certificate has expired, been revoked or suspended, or is currently maintained on inactive or retired status, complete the application to reinstate or activate a certificate and an applicable firm registration form.