



# NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 \* Reno, NV 89502 \* (775) 786-0231

## CORPORATION INFORMATION & INSTRUCTIONS

A corporation organized for the practice of public accounting shall register with the board as a corporation and comply with the requirements as provided in Nevada Revised Statute, sections 628.325, 628.343, 628.363 and 628.370 and Nevada Administrative Code 628.130 through 628.180.

### **APPLICATION & FEES:**

Complete the application in full.

Application Fee of \$200 made payable to the Nevada State Board of Accountancy or completion of the Credit Card Payment Form.

### **ARTICLES OF INCORPORATION:**

If you do not have your company's Articles of Incorporation yet, you will want to apply with the Nevada State Board of Accountancy first. Once you receive your approval letter from our agency, you can then file with the Nevada Secretary of State's Office. Once approved, please send our agency a copy of Articles of Incorporation filed with the Nevada Secretary of State's Office. The Corporation is not considered in good standing until this information is received.

You can reach the Nevada Secretary of State's Office at (775) 684-5708

The articles of incorporation should contain the following information:

- A. Name of Corporation
- B. Name and Address of Resident Agent.
- C. Nature of the Business or purpose to be carried on by the corporation
- D. The Profession to be practiced by means of the professional corporation
- E. The amount of the total authorized capital stock of the corporation, and the number of par value or without par value shares and classes of stock
- F. The name and residence addresses of the original stockholders and directors of the professional corporation.
- G. The name and address of each of the incorporators signing the Articles of Incorporation.

### **PURCHASE AGREEMENT:**

In order to facilitate compliance with the provisions of 628.343 subsection 1 (e) relating to the ownership of stock, there must be a written agreement binding the shareholders or the corporation to purchase any shares offered for sale by, or not under the ownership or effective control of, a qualified shareholder. The corporation may retire any amount of stock for this purpose, notwithstanding any impairment of its capital, so long as one share remains outstanding.

Please complete and sign the Written Agreement Form that is attached to the registration application.

**OWNERSHIP REQUIREMENTS FOR CORPORATION ORGANIZED FOR PRACTICE OF PUBLIC ACCOUNTING IN THE STATE OF NEVADA**

Certified Public Accountants Ownership:

51% of the corporation must be owned by licensed Certified Public Accountants of some state in good standing, and be principally employed by the corporation or actively engaged in its business. Each shareholder of the corporation, whose principal place of business is this state, must be a Certified Public Accountant of this state (Nevada) and in good standing.

Non-Licensed Shareholder Ownership:

49% of the corporation may be owned by a non-licensed shareholder if the person is actively engaged in the business of the corporation and the corporation complies with any other requirements that the board may impose.



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## APPLICATION FOR CORPORATION REGISTRATION

Application Fee: \$200.00

Check or Credit Card

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Corporation Name \_\_\_\_\_ Telephone \_\_\_\_\_

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Mailing Address \_\_\_\_\_ City/State \_\_\_\_\_ Zip Code \_\_\_\_\_

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Email address \_\_\_\_\_

List each additional office located in Nevada

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Mailing Address \_\_\_\_\_ City/State \_\_\_\_\_ Zip Code \_\_\_\_\_

### **LICENSED CPA SHAREHOLDERS/OFFICERS/DIRECTORS**

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Name \_\_\_\_\_ License# & State of Licensure \_\_\_\_\_ Position Designation \_\_\_\_\_

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Name \_\_\_\_\_ License# & State of Licensure \_\_\_\_\_ Position Designation \_\_\_\_\_

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Name \_\_\_\_\_ License# & State of Licensure \_\_\_\_\_ Position Designation \_\_\_\_\_

**NON-LICENSED SHAREHOLDERS/OFFICERS/DIRECTORS:** As provided in Nevada Revised Statute NRS 628.325 subsection 4 a non-licensed shareholder, officer, director may not own more than 49% of the CPA Firm.

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Name \_\_\_\_\_ Percentage of Ownership \_\_\_\_\_ Position Designation \_\_\_\_\_

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Name \_\_\_\_\_ Percentage of Ownership \_\_\_\_\_ Position Designation \_\_\_\_\_

Received \_\_\_\_\_ Check No. \_\_\_\_\_ Amount \_\_\_\_\_ (1/02)

**CORPORATION**

**WRITTEN AGREEMENT**

The undersigned, being all of the shareholders of \_\_\_\_\_ (Name of Corporation), do hereby agree that either the shareholders or the corporation will purchase any shares of the corporation offered for sale by, or not under the ownership or effective control of a qualified shareholder. The corporation may retire any amount of stock for this purpose, notwithstanding any impairment of its capital, so long as one share remains outstanding. Such purchase shall be in accordance with Nevada Revised Statute NRS 628.343 subsection 1(e) and NRS Chapter 78 or 89.

The provisions of this agreement shall control, supersede, and prevail over any provisions in the corporate articles, by-laws or any other agreement to the contrary.

\_\_\_\_\_  
Name of Corporation

\_\_\_\_\_  
Date

\_\_\_\_\_  
President

Shareholders:

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