



NEVADA STATE BOARD OF ACCOUNTANCY

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

PARTNERSHIP INFORMATION & INSTRUCTIONS

A partnership organized for the practice of public accounting shall register with the board as a partnership and comply with the requirements as provided in Nevada Revised Statute, sections 628.335, and 628.340 and Nevada Administrative Code 628.130 through 628.190.

APPLICATION & FEES:

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

REQUIREMENTS FOR REGISTRATION:

As provided in NRS 628.340, the following requirements apply to all partnerships registered in Nevada with an office in this state or as a foreign registration with no resident office:

1. At least one general partner must be a certified public accountant of this state in good standing.
2. Each partner who is a resident of this state and regularly engaged in the practice of public accountancy in this state must be a certified public accountant of this state in good standing.
3. Each partner who engages in the practice of public accounting in this state but is not a resident and is not regularly employed in an office of the firm in this state must be a certified public accountant in good standing in some state.
4. Each manager in charge of an office in Nevada must be a certified public accountant in this state in good standing.
5. Each partner who is regularly engaged in the practice of public accounting within the United States must be a certified public accountant in good standing of some state **or**
6. If one of the partners is not licensed as a certified public accountant in any state, that person may not hold more than a minority share of ownership.

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

A natural person or firm composed of natural persons may own a public accounting firm. A trust is not considered to be a natural person and therefore cannot be an owner of a CPA firm.

Certified Public Accountants Ownership:

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

Non-Licensed Members Ownership:

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

Note: The name of the non-licensee owner cannot not be in the name of the firm.



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APPLICATION FOR PARTNERSHIP REGISTRATION

Application Fee: \$200.00

Check or Credit Card

Partnership Name Telephone

Mailing Address City/State Zip Code

Email address Employer Identification Number (EIN#)

List each additional office located in Nevada

Mailing Address City/State Zip Code

LICENSED CPA PARTNERS OR FIRM:

Name	License# & State of Licensure	Position /Ownership %
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Name	License# & State of Licensure	Position /Ownership %
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Name	License# & State of Licensure	Position /Ownership %
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NON-LICENSED PARTNERS: As provided in Nevada Revised Statute NRS 628.325 subsection 4 a non-licensed partner may not own more than 49% of the CPA Firm.

Name	Percentage of Ownership
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Name	Percentage of Ownership
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Note: The name of the non-licensee owner cannot not be in the name of the firm.

Received _____ Check No. _____ Amount _____
(11/18)