

**DEPARTMENT OF CONSUMER AFFAIRS**

CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



General Information and Instructions for Completing Your California Practice Privilege Notification Form

These instructions are intended to assist you in completing your California Practice Privilege Notification Form (Notification Form). For additional information, please visit the Board's Web site at www.dca.ca.gov/cba to download the *California Practice Privilege Handbook* or request a paper copy of either the Notification Form or Handbook by contacting the Practice Privilege Unit at pracprivinfo@cba.ca.gov or call (916) 561-1704.

The practice privilege is not intended to be a long-term substitute for obtaining a California Certified Public Accountant (CPA) license. You can visit the Board's Web site at www.dca.ca.gov/cba to review the licensure requirements and obtain the application or telephone the Licensing Unit at (916) 561-1702.

General Practice Privilege Information

Practice Privilege Requirements: If you are an out-of-state CPA, not licensed in California, and you intend to come into California to offer and/or provide public accounting services OR if you intend to offer and/or provide public accounting services to a California client from a location outside of California, you must meet the following requirements for a California practice privilege:

1. Your principal place of business cannot be located in California.
2. You must hold a valid, current license, certificate, or permit from another state and meet one of the following requirements:
 - Hold a current, valid license, certificate, or permit to practice public accountancy from a state determined by the California Board of Accountancy (CBA) to have education, examination, and experience requirements for licensure substantially equivalent to the requirements in Section 5093 of the California Accountancy Act (see Appendix 1 of the Notification Form);
OR
 - Possess education, examination, and experience qualifications that have been determined by the CBA to be substantially equivalent to the qualifications under Section 5093 of the California Accountancy Act. The Board will accept individual qualification evaluations of substantial equivalency completed by the National Association of State Boards of Accountancy's (NASBA) CredentialNet. Information regarding CredentialNet can be found on NASBA's Web site at www.nasba.org.
OR
 - Have continually practiced public accountancy as a CPA under a current, valid license issued by any state for four of the last ten years.

Form Submission: Once you have completed and submitted the Notification Form you will have practice rights in California, unless you have any of the disqualifying conditions listed on the form. The form can either be submitted on-line or through the mail. Your practice privilege

in California will be valid for one-year from the date of the on-line submission or, if submitted by mail, the postmark date on the envelope.

Notification Fee: You are required to submit the \$100 practice privilege notification fee, along with the Board-provided remittance form, which must be received by the CBA within 30 days of submission of the Notification Form. The check or money order should be made payable to the California Board of Accountancy.

Where to Mail the Fee: The fee, along with the Board-provided remittance form, should be mailed to the California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA., 95815-3832.

Incomplete Forms: You are required to provide all information requested in the form. An incomplete or improperly completed Notification Form will delay your obtaining a practice privilege or result in the loss of practice rights. You will be notified in writing of any such deficiencies.

Updates to the Notification Form: You are required to notify the CBA within 30 days of any change in the information reported on the Notification Form. Failure to notify the CBA of any update(s) to your information may subject you to a fine under the California Code of Regulations, Title 16, Division 1, Section 33.

Completing Your California Practice Privilege Notification Form

Contact Information

Please provide all of the contact information requested on the Notification Form. The contact information asterisked below will be public information available on the Board's Web License Lookup. However, your telephone number, fax number, e-mail address, birthdate, and Social Security Number will not be made available to the public.

***Name:** Please provide the name you have used with the state of licensure identified in Item 3 of the Notification Form.

Prior Name(s): Please provide any prior name(s) you may have used with the state of licensure identified in Item 3 of the Notification Form.

Address of Principal Place of Business (mailing address): Please provide your address of principal place of business in the state you identified in Item 3 of the Notification Form.

***Address of Record:** Your Principal Place of Business address will be used as your address of record unless otherwise indicated. Your address of record will be available on the Board's Web License Lookup.

Telephone Number: Please provide a daytime business telephone number.

Fax Number: Please provide a daytime fax number.

Business E-mail: Please provide an e-mail address in this space only if you would like to receive communications from the Board via e-mail in lieu of mail through the U.S. Postal Service to your address of record. In certain circumstances, the Board will continue to use your address of record for its communications.

Date of Birth: Self-explanatory.

Social Security Number (SSN): Disclosure of your SSN is mandatory. Your SSN will not be made available to the public. If you fail to disclose your SSN, you will not be authorized to practice public accountancy in California under the practice privilege.

Qualification Requirements

You are required to check a box for each of the items 1 through 12. Otherwise, you will not be authorized to practice public accountancy in California under the practice privilege.

1. Self-explanatory.

2. Self-explanatory;

OR

You have submitted an application for California CPA licensure and would like to have practice rights in California while your licensure application is being processed.

3. Please provide the state of licensure, license number, date of issuance, and license expiration date for the CPA license you are using to qualify for the California practice privilege. The licensure information you provide will be reflected on the Board's Web License Lookup.

4. a. Please check this box if you are an individual who is licensed in a state that is listed in Appendix 1 of the Notification Form. The states listed in Appendix 1 of the Notification Form are deemed substantially equivalent;

OR

b. Please check this box if your qualifications have been deemed substantially equivalent by the National Association of State Boards of Accountancy's (NASBA) CredentialNet. Please provide your CredentialNet file number in the space provided;

OR

c. Please check this box if you have continually practiced public accountancy as a CPA under a valid license issued by any state for at least four of the last ten years.

5. Please check this box if you are submitting the Notification Form at or before the time you began the practice of public accountancy in California;

OR

Please check this box if you are submitting the Notification Form within five business days after you began the practice of public accountancy in California. You will also be required to provide the reason you did not provide notice on or before the date you began the practice of public accountancy in California.

6. Please check this box if you have met all of the continuing education requirements and any exam requirements for the state of licensure that you identified in Item 3 on the Notification Form.

7. Self-explanatory.

8. Self-explanatory.

9. Self-explanatory.
10. Self-explanatory.
11. Self-explanatory.
12. Self-explanatory.

Requirements for Signing Attest Reports

You may not sign an attest report under a practice privilege unless you have 500 hours of qualifying experience in attest services in accordance with Section 5096.5 of the California Business and Professions Code. For these purposes, qualifying experience is that which has enabled you to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision which results in opinions on full disclosure financial statements.

Please select either “Y” or “N”. If you select “N”, you cannot sign attest reports under this practice privilege and that information will be reflected on the Board’s Web License Lookup.

Disqualifying Conditions

If you check “Y” to any of the disqualifying conditions on the Notification Form, you are not automatically authorized to practice public accountancy in California unless you are so notified by the Board.

You must mail the required documentation requested below to the attention of the Practice Privilege Unit for review. The Board will accept copies of original documents. It is suggested you retain copies for your records. Each time you submit a practice privilege Notification Form you will be required to report the disqualifying condition(s).

Please allow two to four weeks for review once all of the required documents are received. You will be notified in writing of the outcome of the Board review.

A: Convictions: In addition to completing Attachment X, you are required to provide copies of the following: a) Criminal Complaint or Indictment, b) Plea and Judgment, and c) Probation Report.

B: Discipline: In addition to completing Attachment X, you are required to provide a copy of the charging document (Citation, Accusation, etc.), and the conclusion document (Decision, Stipulation, Board or Agency Order, etc.).

C: Subject to an investigation: In addition to completing Attachment X, you are required to provide a copy of the Notice of Investigation received from the agency involved, the agency’s own written Summary of Issues or Work Under Investigation, and a Summary of Investigative Actions that have occurred (Depositions, Hearings, etc.).

D: Unresolved administrative suspension or unpaid fine: You are required to provide a written explanation on Attachment X regarding the circumstances that resulted in the administrative suspension or fine and why the administrative suspension and/or fine have not been resolved.

E: Did not respond to earlier request for information from CBA: You are required to provide a written explanation on Attachment X of what was requested by CBA and why it was not supplied.

F: Board approval is required before practice may commence: You are required to provide a written explanation on Attachment X regarding the circumstances that resulted in the requirement of Board approval of a future practice privilege.

G: Civil judgement or arbitration award documents: In addition to completing Attachment X, you are required to provide the Complaint, Response to Complaint, Court Judgement, and Arbitration ruling. In addition to the documents listed, please attach a written explanation of the events that led to the dispute.

Required Additional Information

Please answer the following questions and statements.

Do you currently hold a California Practice Privilege?: Self-explanatory.

Have you ever held a California CPA/PA license?: Self-explanatory.

In addition to the state of licensure identified in Item 3, I am also authorized to practice in the following: Self-explanatory

An answer of "NO" to the following three statements will not disqualify you from the California practice privilege.

I am an associated person of a firm registered with the PCAOB: Self-explanatory.

My firm has undergone peer review within the last three years: Self-explanatory.

The state of licensure identified in Item 3 requires CE in fraud detection: Self-explanatory.

Signature: Sign and date the renewal form. Your signature, either electronic or hardcopy, is required in order for you to be granted a California practice privilege.



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
 TELEPHONE: (916) 263-3680
 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.cba.ca.gov>



**NOTIFICATION AND AGREEMENT TO CONDITIONS FOR THE PRIVILEGE TO
 PRACTICE PUBLIC ACCOUNTING IN CALIFORNIA PURSUANT TO CALIFORNIA BUSINESS AND
 PROFESSIONS CODE SECTION 5096 AND TITLE 16, DIVISION 1, ARTICLE 4 OF THE
 CALIFORNIA CODE OF REGULATIONS**

CONTACT INFORMATION

Individual Information

Name: _____ Prior Name(s): _____

Date of Birth: ____ / ____ / ____ Social Security Number: _____

Daytime Direct Telephone Number: _____ E-mail Address: _____
 (optional)

Certified Public Accounting Firm Information

*Complete the Certified Public Accounting Firm Information **ONLY** if the certified public accounting firm name you are associated with is different from the individual name above.*

Certified Public Accounting Firm Name: _____

Firm Address: _____

Firm Main Telephone Number: _____ Fax Number: _____ Firm Taxpayer ID Number: _____

Include additional certified public accounting firms you are associated with on Attachment 2, if necessary.

Other Contact Information

Address of Record (mailing address:
 fill out only if different from firm address
 or if no firm address is listed above): _____

QUALIFICATION REQUIREMENTS

I state as follows:

1. I am an individual.
2. a. My principal place of business is not in California; **OR**
 b. I have a pending application for licensure in California under Sections 5087 and 5088.
3. I qualify for a practice privilege based on my current, valid license to practice public accounting in the following state:

State: _____ License Number: _____ Date Originally Issued: _____ Expiration Date: _____

4. a. The license identified in Item 3 is deemed substantially equivalent by the California Board of Accountancy; **OR**
- b. My individual qualifications have been determined by the National Association of State Boards of Accountancy (NASBA) to be substantially equivalent (NASBA file no. _____); **OR**
- c. I have continually practiced public accountancy as a certified public accountant under a valid license issued by any state for four of the last 10 years.
5. a. I am submitting this notice to the CBA at or before the time I begin the practice of public accountancy in California; **OR**
- b. I am submitting this notice after I began the practice of public accountancy in California on ___/___/___.
6. I have met the continuing education requirements and any exam requirements for the state of licensure identified in Item 3.

I consent and agree to the following:

7. To comply with the laws of the state of California, including the California Accountancy Act (Business and Professions Code Section 5000 et seq., accessible at http://www.dca.ca.gov/cba/acnt_act.htm) and the regulations thereunder (accessible at <http://www.dca.ca.gov/cba/regs.htm>).
8. To the personal and subject matter jurisdiction of the CBA including, but not limited to, the following:
- a. To suspend, without prior notice or hearing and in the sole discretion of the CBA or its representatives, the privilege to practice public accounting;
 - b. To impose discipline for any violation of the California Accountancy Act or regulations thereunder and recover costs for investigation and prosecution; and
 - c. To provide information relating to a practice privilege and/or refer any additional and further discipline to the board of accountancy of any other state and/or the Securities and Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB) or other relevant regulatory authorities.
9. To respond fully and completely to all inquiries by the CBA relating to my California practice privilege, including after the expiration of this privilege.
10. To the authority of the CBA to verify the accuracy and truthfulness of the information provided in this notification. I consent to the release of all information relevant to the CBA's inquiries now or in the future by:
- a. Contacting other state agencies;
 - b. Contacting the SEC, PCAOB or any other federal agency before which I am authorized to practice; and
 - c. Contacting NASBA.
11. In the event that any of the information in this notice changes, to provide the CBA written notice of any such change within 30 days of its occurrence.
12. To submit any applicable fees timely.

AUTHORITY TO SIGN ATTEST REPORTS

Choose **ONE** of the following options:

- I WISH** to be able to sign an attest report under this practice privilege, and I have at least 500 hours of experience in attest services. By checking this box, I agree to pay within 30 days of submission of this Notification Form, the \$100 Notification Fee which includes authorization to sign attest reports.

OR

- I DO NOT WISH** to be able to sign an attest report under this practice privilege. Under this choice, I may participate in attest engagements but may not sign an attest report. By checking this box, I agree to pay the \$50 Notification Fee, due within 30 days of submission of this Notification Form.

DISQUALIFYING CONDITIONS

Please respond to the following items. For any items checked "Yes" in (A) – (G), you must provide additional information as requested in Attachment 1, and you are not authorized to practice in California unless and until you receive notice from the CBA that the privilege has been granted.

Please check "Yes" for any items even if they were previously reviewed and cleared by the Board in a past California Practice Privilege. To expedite the review process, please include the details of all disqualifying conditions, including those previously reported in the additional information you provide.

- | | | | |
|--------------------------|--------------------------|-----|---|
| Y | N | A. | I have been convicted of a crime other than a minor traffic violation. |
| <input type="checkbox"/> | <input type="checkbox"/> | | |
| Y | N | B. | I have had a license, registration, permit or authority to practice a profession surrendered, denied, suspended, revoked, or otherwise disciplined or sanctioned except for the following occurrences: |
| <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | (1) | an action by a state board of accountancy in which the only sanction was a requirement that the individual complete specified continuing education courses. |
| | | (2) | the revocation of a license or other authority to practice public accountancy, other than the license upon which the practice privilege is based, solely because of failure to complete continuing education or failure to renew. |
| Y | N | C. | I am currently the subject of an investigation, inquiry or proceeding by or before a state, federal, or local court or agency (including the PCAOB) involving my professional conduct. |
| <input type="checkbox"/> | <input type="checkbox"/> | | |
| Y | N | D. | I have an unresolved administrative suspension or an unpaid fine related to a prior California Practice Privilege. |
| <input type="checkbox"/> | <input type="checkbox"/> | | |
| Y | N | E. | I did not respond to a request for information from the CBA related to a prior California Practice Privilege. |
| <input type="checkbox"/> | <input type="checkbox"/> | | |
| Y | N | F. | I have been notified by the CBA that prior Board approval is required before practice under a new California Practice Privilege may commence. |
| <input type="checkbox"/> | <input type="checkbox"/> | | |
| Y | N | G. | I have had a judgment or arbitration award against me involving my professional conduct in the amount of \$30,000 or greater. |
| <input type="checkbox"/> | <input type="checkbox"/> | | |

REQUIRED ADDITIONAL INFORMATION

I currently hold a California Practice Privilege. Yes No

Expiration date: _____ Unique Identifier: _____

I have held a California CPA/PA license. Yes No License number: _____

In addition to the state of licensure identified in Item 3, I also am authorized to practice public accountancy in the following:

State: _____ License Number: _____

State: _____ License Number: _____

Include additional licenses on Attachment 2, if necessary.

An answer of "No" to any of the following statements does not disqualify you from a California Practice Privilege.

I am an associated person of a firm registered with the PCAOB. Yes No

My firm has undergone peer review within the last three years. Yes No

The state of licensure identified in Item 3 requires CE in fraud detection. Yes No

If yes, I have fulfilled this requirement. Yes No

I, _____, understand that any misrepresentation or omission in connection with this notification disqualifies me from the California Practice Privilege and is cause for termination. Further I authorize the California Board of Accountancy to act accordingly, including notifying other state or federal authorities. I certify under penalty of perjury under the laws of the state of California that the foregoing information is true and correct.

Signature: _____ Date: _____

Unless you have checked "Y" to any items under Disqualifying Conditions, your privilege to practice commences with the submission of your properly completed notification. Your fee must be received within 30 days. Your privilege expires one year from the date of submission of this notification.



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: http://www.cba.ca.gov



ATTACHMENT 1

Name: _____
Last First MI

1. If you checked "Yes" to any of items A – G under Disqualifying Conditions, please provide explanatory details:

Three horizontal lines for providing explanatory details.

2. If you checked "Yes" to Item G under Disqualifying Conditions, please also provide:

Date of Judgment/ Arbitration Award: _____ Jurisdiction/Court: _____ Docket No: _____

PERSONAL INFORMATION COLLECTION AND ACCESS: The information provided in this form will be used by the California Board of Accountancy to determine whether you qualify for practice privilege in California. Sections 5096 through 5096.15 of the California Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is ground for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in California Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the California Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this form, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680, regarding questions about this notice or access to records.



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: http://www.cba.ca.gov



ATTACHMENT 2

Name: Last First MI

Certified Public Accounting Firm Information

Certified Public Accounting Firm Name:

Firm Address:

Firm Main Telephone Number: Fax Number: Firm Taxpayer ID Number:

Certified Public Accounting Firm Name:

Firm Address:

Firm Main Telephone Number: Fax Number: Firm Taxpayer ID Number:

In addition to the state of licensure identified in Item 3, I am also authorized to practice public accountancy in the following:

- State: License Number:
State: License Number:
State: License Number:
State: License Number:
State: License Number:
State: License Number:

PERSONAL INFORMATION COLLECTION AND ACCESS: The information provided in this form will be used by the California Board of Accountancy to determine whether you qualify for practice privilege in California. Sections 5096 through 5096.15 of the California Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is ground for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in California Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the California Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this form, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680, regarding questions about this notice or access to records.

User Name

Upon receipt of a paper Notification Form, a client account will be created that can be accessed via the Board's Web site at *www.dca.ca.gov.cba*. For the CBA to establish your client account, a User Name must be created. You have the option to select your own User Name by completing the space provided on the Remittance Form; however, the Remittance Form must be received concurrently with your Notification Form for you to select your own User Name. If you fail to submit the Remittance Form, a User Name will be created for you, and you will be informed of your User Name and password. You will have the option to change your password upon entering your client account; however, you will not be able to change your User Name.

Note: Please provide one alternative for your User Name in the event that your first preference is not available.

If you choose to create your own User Name, you must adhere to the following specifications:

- User Names cannot contain spaces or special characters.
- User Names must begin with an alpha letter and not a number.
- User Names can be no less than seven characters and no more than sixteen characters.
- User Names are case sensitive.

If you fail to follow these specifications a User Name will be selected for you.

User Name: _____

Alternative

User Name: _____

OFFICIAL USE ONLY

Payment Amount \$ _____

Postmark Date ____/____/____

To Cashier ____/____/____ Int. _____

PERSONAL INFORMATION COLLECTION AND ACCESS: The information provided in this form will be used by the California Board of Accountancy to determine whether you qualify for practice privilege in California. Sections 5096 through 5096.15 of the California Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in California Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the California Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this form, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.