

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

William Treacy, Executive Director
(512) 305-7800
FAX (512) 305-7875

333 Guadalupe, Tower 3, Suite 900
Austin, TX 78701-3900
www.tsbpa.texas.gov

INSTRUCTIONS FOR REGISTRATION OF A PARTNERSHIP

- Registering a partnership is a multi-step procedure requiring the submission of all the necessary documents to the Texas State Board of Public Accountancy (the Board). After the Board has reviewed and approved the registration application, the firm will be mailed an initial licensing package of forms detailing the required fees that must be submitted. Before the firm can practice public accountancy in Texas, the registration process must be completed and all fees submitted.
- A partnership with offices in Texas that has registered with the Secretary of State of Texas and that meets the requirements of the *Texas Revised Partnership Act* and the *Public Accountancy Act*, must register with this Board and obtain a license for each office located in Texas to practice public accountancy in Texas.
- An out-of-state partnership performing financial statement audits or other engagements in accordance with Statements on Auditing Standards (SAS), Standards for Attestation Engagements (SAE) or Public Company Accounting Oversight Board (PCAOB) audits for a business entity with its principal office in Texas must register the partnership's main office with this Board and obtain a license to practice public accountancy in Texas. To register in Texas, the out-of-state partnership must be licensed and in good standing in the state in which the partnership has its primary practice of accountancy.
- The name of each partnership registered with the Board must include the personal name or names of one or more individuals who are present or previous members of the partnership. The name of an employee may not be used as part of the partnership firm name.
- The partnership license must be renewed annually.
- The words "*Certified Public Accountants*" may appear on the letterhead beneath the firm name. A current copy of the firm's letterhead must be attached to the application.
- Each partnership must have at least one general partner who is a certified public accountant or a corporation of certified public accountants in good standing in the state of residence.
- **If the firm is a Texas firm and the name of the firm has changed or is changing:**
 - file with the Secretary of State of Texas indicating the new firm name;
 - complete a new registration application for a Board license to practice under the new name.
- The Board must be notified within thirty days of the admission or withdrawal of a member of the firm.
- If the firm has any non-CPA owners who are residents of Texas, the non-CPA owners must register with the Board for the firm to conduct business in Texas. Refer to Form **L0023**, *Instructions for Completing the Application as a Non-CPA Owner of a Firm in Texas*, and Form **L0022**, *Application For Non-CPA Owner of a Firm in Texas*.

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**INSTRUCTIONS FOR REGISTRATION
OF A PARTNERSHIP - continued**

- All attachments must be submitted before a firm can be registered and a license issued to each office practicing in Texas.
- The application will not be approved and will be returned if the form is not properly completed.
- The *Application for Registration of Firm Office* form must be completed for each office of the firm located in Texas before the firm can be registered and a license issued to the firm. Complete the *Application for Registration of Firm Office* form listing the addresses and the resident managers of all offices located in Texas.
- Out-of-state firms must complete an *Application for Registration of Firm Office* (Form L0011) for the main office before the firm can be registered and a license issued.
- The *Affidavit of Firm* must be completed by a partner.
- *Peer Review Reporting Form* (Form L0014) and the *Affidavit for Peer Review* (Form L0031) must be completed and submitted with the registration application.
- After approval of the registration application, the firm will receive a package of forms that must be submitted with the appropriate fees to receive a license.

For your convenience, please use the checklist below to help when submitting all the necessary documentation for the registration of your firm.

PARTNERSHIP CHECK-OFF LIST	
<i>The following must be submitted to the Board before the FIRM application will be processed:</i>	
<input type="checkbox"/>	Partnership Application form L0008
<input type="checkbox"/>	Application for Registration of Firm Office(s) form L0011
<input type="checkbox"/>	Peer Review Reporting form L0014
<input type="checkbox"/>	Affidavit for Peer Review L0031
<input type="checkbox"/>	Application for Non-CPA Owner of a Firm in Texas (if applicable)
<input type="checkbox"/>	Copy of Letterhead