

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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INSTRUCTIONS FOR REGISTRATION OF A REGISTERED LIMITED LIABILITY PARTNERSHIP (RLLP)

- Registering a registered limited liability 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 **registered limited liability partnership (RLLP)** with offices in Texas that has registered with the Secretary of State of Texas and that meets the requirements of the *Texas Revised Limited Partnership Act* and *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 **registered limited liability partnership (RLLP)** 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 RLLP's main office with this Board and obtain a license to practice public accountancy in Texas. To register in Texas, the out-of-state RLLP must be licensed and in good standing in the state in which the RLLP has its primary practice of accountancy.
- The registered limited liability partnership license must be renewed annually.
- The name of each **registered limited liability partnership** with the Board must include "registered limited liability partnership," "LLP," or L.L.P." with the firm name each time it is used.
- The words "*Certified Public Accountant(s)*" may appear on the letterhead beneath the firm name. A current copy of the firm's letterhead must be attached to the application.
- **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 REGISTERED LIMITED LIABILITY PARTNERSHIP (RLLP) – continued

- All attachments must be submitted before a firm can be registered and a license issued to the office.
- 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 within 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 you in submitting all the necessary documentation for the registration of your firm.

RLLP CHECK-OFF LIST

The following must be submitted to the Board before the FIRM application will be processed:

<input type="checkbox"/>	RLLP Application Form L0009
<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"/>	Approval from the Secretary of State of Texas (only Texas Firms)
<input type="checkbox"/>	Application for Non-CPA Owner of a Firm in Texas (if applicable)
<input type="checkbox"/>	Copy of Letterhead