

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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**INSTRUCTIONS FOR COMPLETING THE APPLICATION
AS A NON-CPA OWNER OF A FIRM IN TEXAS**

GENERAL INFORMATION

If you are a **Non-CPA owner in a public accountancy firm in Texas and are a resident of Texas**, you must file an application and register with the Board so that your firm can continue to conduct business in Texas under Section 901.354. *Firm License Information and Eligibility* of the *Public Accountancy Act* and Board Rule *Section 513.11. Qualifications for Non-CPA Owners of Firm License Holders*.

AN OWNER IS ANY PERSON WHO HAS A FINANCIAL INTEREST OR ANY VOTING RIGHTS IN THE FIRM.

AS A NON-CPA OWNER IN A PUBLIC ACCOUNTANCY FIRM, YOU MUST MEET THE CRITERIA BELOW BEFORE YOUR APPLICATION WILL BE CONSIDERED AND BEFORE THE FIRM WITH WHICH YOU ARE ASSOCIATED CAN QUALIFY FOR A LICENSE:

- Be a resident of the state of Texas;
- Be an individual;
- Be actively involved in the firm or an affiliated entity;
- Be of good moral character as demonstrated by a lack of history of dishonest or felonious acts;
- Pass an examination on the *Rules of Professional Conduct of Texas*;
- Maintain professional continuing education applicable to license holders;
- Complete an approved four-hour ethics course on the Board's *Rules of Professional Conduct*. The approved courses are listed on the Board's website under *Licensing/CPE/PR*. Proof of completion must be submitted with the application (a copy of the attendance slip). If you continue to be approved as a non-CPA owner, you must take the four-hour ethics course every second year and report with the firm renewal application;
- Hold a baccalaureate or graduate degree conferred by a college or university or have equivalent education; and
- Maintain any professional designation you currently hold in good standing with the appropriate organization or regulatory body that is identified or used in an advertisement, letterhead, business card, or other firm-related communication.

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**INSTRUCTIONS FOR COMPLETING THE APPLICATION AS
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COMPLETING THE APPLICATION

In order to be processed, an application must include all requested information and be accompanied by completed forms and applicable fees.

- Complete the personal, business, and professional information sections of the application
- If the firm with which you are associated has previously registered with the Board and has received a license card, enter the Firm Identification Number on the application.
- Complete the *Affidavit of Non-CPA Owner*.
- Include a completed *Affidavit of CPA Owner of the Firm*.
- Sign and date the application.

All information will be evaluated to determine if you meet the qualifications of a Non-CPA owner. If the application is approved, your firm will be notified of your approval.

An individual registered under *Section 513.11 Qualifications for Non-CPA Owners of Firm License Holders* must renew the registration annually. During the annual firm license renewal process, the firm will be required to submit proof that the requirements specified in the initial approval process have been met by all non-CPA owners prior to issuance of the firm's license.

NON-CPA OWNER APPLICATION CHECK-OFF LIST

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

- Application for *Non-CPA Owners of a Firm in Texas*
- Rules of Professional Conduct examination
- Proof of completion of the Board's four-hour ethics course (copy of the attendance slip)
- Copy of evidence of your professional designation