

Rules of Department of Economic Development

Division 10–Missouri State Board of Accountancy Chapter 2–General Rules

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**Title 4—DEPARTMENT OF
ECONOMIC DEVELOPMENT**

**Division 10—Missouri State
Board of Accountancy
Chapter 2—General Rules**

4 CSR 10-2.005 Definitions

PURPOSE: This rule defines terms used in the rules of the Missouri State Board of Accountancy.

(1) Board means the Missouri State Board of Accountancy.

(2) Client means the person(s) or entity which retains a licensee for the performance of professional services.

(3) Contingent fee means compensation for the performance of professional services where the compensation or the amount is contingent upon the findings or result of those services.

(4) Enterprise means any person(s) or entity, whether organized for profit or not, for which a licensee provides services.

(5) Financial statements means statements and related footnotes that purport to show financial position which relates to a point in time or results of operations and changes in financial position which relate to a period of time and statements which use a cash or another basis of accounting. Balance sheets, statements of income, statements of retained earnings, statements of cash flows, statements of changes in financial position and statements of changes in owners' equity are financial statements. Incidental financial data included in management advisory service reports to support recommendations to a client and tax returns and supporting schedules, for purposes of these rules, do not constitute financial statements. The statement, affidavit or signature of preparers required on tax returns neither constitutes an opinion on financial statements nor requires a disclaimer of the opinion.

(6) Firm means any proprietorship, partnership, limited liability company, or professional corporation or association, either domestic or foreign, engaged in, or offering to engage in, the practice of public accounting including individual partners, members or managers or shareholders.

(7) Institute means the American Institute of Certified Public Accountants.

(8) Licensee means an individual holding a certificate and a live permit, or one who holds a certificate and is required to hold a live permit, as a certified public accountant (C.P.A.) or public accountant (P.A.) issued by the board or a partnership, professional corporation, limited liability company, or other firm holding, or which is required to be the holder of, a registration and live permit as a C.P.A. or P.A. issued by the board.

(9) Practice of public accounting means—

(A) Performing or offering to perform for an enterprise, client or potential client one (1) or more services involving the use of accounting or auditing skills or one (1) or more management advisory or consulting services or the preparation of tax returns or the furnishing of advice on tax matters by a person, firm, limited liability company or professional corporation using the title "C.P.A." or "P.A." in signs, advertising, directory listings, business cards, letterheads, or other public representations, except that this shall not contradict section 326.012, RSMo;

(B) Signing or affixing one's own name, any trade or assumed name used by him/her or it in his/her or its profession, a partnership name, limited liability company name or, corporate name or the name of any firm or corporate name, with any wording indicating s/he or it has expert knowledge in accounting or auditing, to any opinion or certificate attesting in any way to the reliability of any representation or estimate in regard to any person or organization embracing financial information or facts respecting compliance with conditions established by law or contract including, but not limited to, statutes, ordinances, rules, grants, loans and appropriations, except that this shall not contradict section 326.012, RSMo;

(C) Offering to the public or to prospective clients to perform or actually performing on behalf of clients professional services that involve or require an audit or examination of financial records leading to the expression of a written attestation or opinion concerning these records, except that this shall not contradict section 326.012, RSMo; or

(D) Maintaining an office for the transaction of business as a C.P.A., C.P.A. partnership, limited liability company or professional corporation, P.A. or P.A. partnership, limited liability company or professional corporation, except that this shall not contradict section 326.012, RSMo.

(10) Professional services means any services performed or offered to be performed by a licensee for a client in the course of the practice of public accounting.

(11) The phrase "temporarily practicing in this state on professional business incident to his regular practice outside this state," as used in section 326.012(1), RSMo means that practice which is a continuation or extension of an engagement for a client located outside Missouri, which engagement began outside Missouri and extends into Missouri through common ownership, existence of a subsidiary, assets or other operations located within Missouri.

AUTHORITY: section 326.110, RSMo 1994. Original rule filed July 3, 1975, effective Aug. 25, 1975. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Nov. 10, 1981, effective April 11, 1982. Amended: Filed Sept. 3, 1986, effective Jan. 30, 1987. Amended: Filed Feb. 5, 1990, effective June 28, 1990. Amended: Filed June 4, 1990, effective Nov. 30, 1990. Amended: Filed Sept. 25, 1991, effective March 9, 1992. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Amended: Filed Aug. 25, 1995, effective March 30, 1996.*

**Original authority 1943, amended 1977, 1981, 1984, 1993, 1995.*

Op. Atty. Gen. No. 30, Butler (9-24-79). Government employees doing internal "accounting work" do not engage in the "practice of public accounting," since this work does not rise to the level of activity governed by Chapter 326, RSMo.

4 CSR 10-2.010 Eligibility Requirements for a Certificate as a Certified Public Accountant

PURPOSE: This rule clarifies the requirements of the statutes an applicant shall meet before being granted a certificate as a certified public accountant. This rule also explains some of the statutory requirements set out in section 326.060, RSMo.

(1) Any university or college accredited by the Middle States Association of Colleges and Schools, New England Association of Schools and Colleges, North Central Association of Colleges and Schools, Northwest Association of Schools and Colleges, Southern Association of Colleges and Schools or Western Association of Schools and Colleges will meet the requirements of section 326.060.1, RSMo and this rule.

(2) To satisfy the requirements of section 326.060, RSMo, employment in Missouri need not be in public accounting.



(3) The equivalent of a concentration in accounting shall be determined in accordance with rule 4 CSR 10-2.041 section (2).

(4) An applicant for a certificate by reciprocity/transfer of examination credit whose application is postmarked on or after June 30, 1999, will be granted examination credit in accordance with subsection 326.060.7(1), RSMo and rule 4 CSR 10-2.140 just as though the applicant had been approved and had sat in Missouri if—

(A) The applicant's certificate from the other jurisdiction is dated prior to June 30, 1999, or, the applicant actually sat for the examination in the other jurisdiction prior to June 30, 1999, or the applicant's original application for the examination was postmarked to the other jurisdiction prior to June 30, 1999, and the applicant meets the standard in rule 4 CSR 10-2.041 subsections (1)(A) and (2)(A) or (B); or

(B) The applicant's original application for the examination was postmarked to another jurisdiction on or after June 30, 1999 or, if the postmark date is not available, the applicant actually sat for the examination in the other jurisdiction after June 30, 1999, if the applicant meets the standard in rule 4 CSR 10-2.041 subsections (1)(B) and (2)(C).

AUTHORITY: section 326.110, RSMo Supp. 1997. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Jan. 13, 1975, effective Jan. 23, 1975. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Dec. 15, 1983, effective April 12, 1984. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed March 17, 1994, effective Sept. 30, 1994. Amended: Filed June 10, 1998, effective Dec. 30, 1998.*

**Original authority 1943, amended 1977, 1981, 1984, 1993.*

4 CSR 10-2.020 Experience and Residency Requirements

(Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp. 1977. This version filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Feb. 6, 1975, effective Feb. 16, 1975. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.021 Temporary Certificates and Temporary Permits

PURPOSE: This rule clarifies the requirements of section 326.060, RSMo relating to

the issuance of temporary certificates and temporary permits to certified public accountants from another state moving to Missouri to practice public accounting in Missouri.

(1) The board may issue a temporary certificate and temporary permit to a certified public accountant (C.P.A.) from another state who moves to Missouri to practice public accounting in Missouri in order that the C.P.A. may begin practice immediately in the state. Applicants for temporary certificates and temporary permits to practice shall submit the following information in a letter to the board:

(A) Their names, home and office addresses and telephone numbers;

(B) States in which they hold certificates, certificate numbers and dates the certificates were issued;

(C) A statement that these certificates have not been suspended or revoked and are currently in good standing;

(D) A statement that the applicants have at least two (2) years' experience in the practice of public accounting under the supervision of a C.P.A. holding a live permit to practice;

(E) A statement that the applicants have reviewed the statutes of Missouri and are of the opinion that they qualify for a certificate as a C.P.A. in this state; and

(F) A statement that they will file a complete application for a certificate as a C.P.A. and initial permit to practice within ninety (90) days.

(2) Upon receipt of this information, the president shall inform the applicant in writing that s/he has been issued a temporary certificate as a C.P.A. in Missouri and a temporary permit to practice effective for ninety (90) days subject to renewal by the board.

AUTHORITY: sections 326.110 and 326.170, RSMo (1994). Original rule filed Sept. 10, 1978, effective Jan. 13, 1979. Amended: Filed Jan. 23, 1986, effective June 28, 1986. Amended: Filed Sept. 20, 1994, effective April 30, 1995.*

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993 and 326.170, RSMo 1943, amended 1944, 1977, 1981.*

4 CSR 10-2.030 Reciprocity

PURPOSE: This rule clarifies the requirements of the statutes as they pertain to the issuance of the certificate of certified public accountant to applicants from other states.

(1) Applicants who apply for a certificate as certified public accountants (C.P.A.s) by reciprocity

under section 326.060.7, RSMo shall submit a nonrefundable fee as established in 4 CSR 10-2.160 with their application.

(2) Applicants who apply for a certificate as C.P.A.s under section 326.060.2, RSMo who have satisfactorily completed all parts of the exam in another state shall submit a nonrefundable fee as established in 4 CSR 10-2.160 with their application.

(3) All employees, representatives or agents practicing public accounting in Missouri and all Missouri resident partners, members, managers or shareholders who hold certificates issued by other states are required to apply for Missouri certificates by reciprocity and obtain live permits to practice from the board.

AUTHORITY: section 326.110, RSMo 1994. Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Oct. 13, 1993, effective May 9, 1994.*

**Original authority 1943, amended 1977, 1981, 1984, 1993.*



**MISSOURI STATE BOARD OF ACCOUNTANCY
AUTHORIZATION FOR INTERSTATE EXCHANGE OF
EXAMINATION AND LICENSURE INFORMATION**

P.O. BOX 613
JEFFERSON CITY, MISSOURI 65102

INSTRUCTIONS

THIS FORM IS ESSENTIAL TO THE APPLICATION YOU ARE FILING WITH THIS BOARD. BEFORE YOUR APPLICATION WILL BE CONSIDERED FOR APPROVAL, CERTAIN INFORMATION MUST BE VERIFIED BY THE BOARD OF ACCOUNTANCY WHERE YOUR EXAMINATION CREDITS AND/OR CERTIFICATE AND LICENSE STATUS WERE ESTABLISHED. PLEASE COMPLETE THE INITIAL PORTION OF THIS FORM AND FORWARD TO THAT BOARD OF ACCOUNTANCY WHERE CREDITS AND/OR STATUS WERE ESTABLISHED. THAT BOARD, IN TURN, WILL COMPLETE THE REMAINDER OF THIS FORM (SECTIONS A-D) AND RETURN IT TO THIS AGENCY. (YOU ARE ADVISED TO CHECK WITH THAT BOARD BEFORE FORWARDING THIS FORM TO DETERMINE IF THERE ARE ADDITIONAL REQUIREMENTS AND/OR FEES CHARGED BEFORE SUCH INFORMATION WILL BE RELEASED.)

APPLICANT COMPLETE THIS SECTION ONLY

PLEASE TYPE OR PRINT LEGIBLY

<input type="checkbox"/> MR.	NAME	LAST	FIRST	MIDDLE	MAIDEN
<input type="checkbox"/> MS.					
<input type="checkbox"/> MRS.					
CURRENT MAILING ADDRESS		STREET OR P.O. BOX		CITY	STATE ZIP CODE
TELEPHONE (DURING NORMAL BUSINESS HOURS)	DATE OF BIRTH		SOCIAL SECURITY NUMBER		CERTIFICATE NUMBER (IF APPLICABLE)
()	MONTH	DAY	YEAR		

I HEREBY REQUEST AND AUTHORIZE THE _____ BOARD OF ACCOUNTANCY TO PROVIDE ANY AND ALL PERTINENT INFORMATION REQUESTED IN THIS FORM TO THE MISSOURI STATE BOARD OF ACCOUNTANCY TO COMPLETE AN APPLICATION FILED WITH THAT AGENCY. I AGREE THAT THE STATE BOARD MAY CONFIRM THE GRADES ISSUED TO ME BY THE ADVISORY GRADING SERVICE OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

APPLICANT SIGNATURE	DATE SIGNED

DO NOT WRITE BELOW THIS LINE SECTIONS A THRU D ARE TO BE COMPLETED BY THE STATE BOARD OF ACCOUNTANCY ONLY

SECTION A: VERIFICATION OF EXAMINATION CREDITS

THE FOLLOWING ARE GRADES AWARDED ON THE UNIFORM CPA EXAMINATION(S) FOR THE APPLICANT NAMED ABOVE, AS REPORTED BY THE AICPA ADVISORY GRADING SERVICE AND APPROVED UNCHANGED BY THIS BOARD. (PLEASE USE SECTION (D) OF THIS FORM TO EXPLAIN IF ANY OF THE GRADES WERE CHANGED; IF AN EXAM OTHER THAN THE UNIFORM CPA EXAM WAS USED; OR IF THERE IS ANY REASON WHY THE GRADES SHOULD NOT BE ACCEPTED). (IF SEPARATE SHEET IS ATTACHED, PLEASE AFFIX OFFICIAL SIGNATURE AND BOARD SEAL).

PLEASE LIST ALL GRADES, INCLUDING FAILING GRADES, RECORDED FOR APPLICANT

DATE OF EXAMINATION	AICPA I.D. NUMBER	AUDITING	LAW	THEORY	PRACTICE

1. WAS APPLICANT EVER DENIED ADMISSION TO THE EXAM? YES NO
(IF YES, PLEASE USE SECTION D OF THIS FORM TO EXPLAIN)
2. IF THE APPLICANT HAS NOT COMPLETED THE CPA EXAM, ARE THERE ANY RESTRICTIONS PREVENTING HIM/HER FROM SITTING IN YOUR STATE? (USE SECTION D TO EXPLAIN) YES NO
3. NUMBER OF SUBJECTS WITH WHICH CANDIDATE IS CREDITED, IF ANY
4. DATE CREDITS/OR GRADES EXPIRE, IF ANY

NUMBER		N/A	
	MONTH	DAY	YEAR



SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS

CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT

TYPE APPLICANT HOLDS <input type="checkbox"/> ORIGINAL <input type="checkbox"/> RECIPROCAL	CPA CERTIFICATE NUMBER	CERTIFICATE DATE			THIS CERTIFICATE IS IN GOOD STANDING UNLESS OTHERWISE NOTED IN SECTION D OF THIS FORM
		MONTH	DAY	YEAR	
ETHICS EXAM COMPLETED? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	EXAM PREPARED AND GRADED BY <input type="checkbox"/> BOARD <input type="checkbox"/> AICPA <input type="checkbox"/> OTHER	DATE OF EXAM			EXAM GRADE
		MONTH	DAY	YEAR	

LICENSE/PERMIT TO PRACTICE PUBLIC ACCOUNTING

1. IF LICENSING IS THE RESPONSIBILITY OF ANOTHER AGENCY, PLEASE FORWARD AND REQUEST COMPLETION OF APPLICABLE SECTION

2. THE APPLICANT HOLDS A LICENSE/PERMIT FROM THIS BOARD FOR THE PERIOD ENDING

MONTH	DAY	YEAR

AND IS CURRENTLY IN GOOD STANDING IN THIS STATE. (PLEASE NOTE ANY EXCEPTIONS TO THE ABOVE STATEMENTS IN SECTION D OF THIS FORM.)

3. IF APPLICANT DOES NOT HOLD A LICENSE FROM YOUR BOARD, PLEASE INDICATE THE REQUIREMENTS TO BE MET FOR ISSUANCE OR REINSTATEMENT:

LICENSE/PERMIT NOT REQUIRED COMPLETE ACCEPTABLE ACCOUNTING/ AUDITING EXPERIENCE OTHER (PLEASE SPECIFY)

PAY APPROPRIATE FEES AND/OR POST BOND COMPLETE CONTINUING EDUCATION REQUIREMENTS

4. HAS YOUR BOARD EVER TAKEN ANY DISCIPLINARY ACTION AGAINST THE APPLICANT'S LICENSE/PERMIT? YES NO

(IF YES, PROVIDE DETAILS IN SECTION D BELOW)

SECTION C: ADDITIONAL INFORMATION REQUESTED

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED

(OFFICIAL SEAL AND SIGNATURE MUST BE AFFIXED TO ATTACHED SHEETS IF NEEDED TO RESPOND TO THIS INQUIRY)

OFFICIAL BOARD SEAL	THE INFORMATION PROVIDED HEREIN IS CORRECT TO THE BEST OF MY KNOWLEDGE.	BOARD/AGENCY		
		OFFICIAL SIGNATURE		
		TITLE	DATE	
		SECOND OFFICIAL SIGNATURE (IF NECESSARY)		
TITLE		DATE		

4 CSR 10-2.040 Taking the Examination (Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.041 Eligibility Requirements for the C.P.A. Examination

PURPOSE: This rule determines the eligibility requirements an applicant shall meet in order to qualify to sit for the certified public accountant examination as a Missouri candidate.

(1) The applicant must comply with subsection 326.060.1(1), (2) and (3), RSMo and either—

(A) If s/he applies for the initial examination prior to June 30, 1999, hold a baccalaureate or higher degree conferred by an accredited college or university recognized by the board with a concentration or major in accounting or substantially the equivalent of a concentration in accounting as described in subsection (2)(A) or (B) of this rule; or

(B) If s/he applies for the initial examination on or after June 30, 1999, have at least one hundred fifty (150) semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university recognized by the board with a concentration or major in accounting or substantially the equivalent of a concentration in accounting as described in subsection (2)(C) of this rule.

(2) The equivalent of a concentration in accounting shall be determined in the following manner:

(A) For candidates who sat for the examination for the first time prior to May 1996, thirty-six (36) semester hours or fifty-four (54) quarter hours of accounting and other related courses are required. At least eighteen (18) semester hours or twenty-seven (27) quarter hours shall be accounting courses with at least one (1) course in auditing. The remaining eighteen (18) semester hours or twenty-seven (27) quarter hours shall be in accounting or other areas of business administration such as business law, tax, statistics, economics, finance, marketing, management, data processing and business communications. These courses shall be taken at an accredited college or university recognized by the board.

(B) For candidates who sat for the examination for the first time during or after May 1996, and whose initial applications for the

examination were postmarked prior to June 30, 1999, the requirements in subsection (2)(A) shall continue in effect except that principles of accounting (or introductory accounting) courses will not be credited toward the required number of hours of accounting courses, but may be credited toward the other related courses.

(C) For candidates whose applications for the initial examination were postmarked on or after June 30, 1999, the equivalent of a concentration in accounting shall be sixty (60) semester hours or ninety (90) quarter hours of accounting and other related courses. At least twenty-seven (27) semester hours or forty (40) quarter hours shall be accounting courses with at least one (1) course in auditing and at least eighteen (18) semester hours or twenty-seven (27) quarter hours of accounting courses taken at the upper division level. Principles of accounting (or introductory accounting) courses will not be credited toward the required number of hours of accounting courses, but may be credited toward the other related courses. The remaining thirty-three (33) semester hours or fifty (50) quarter hours shall be in accounting or other areas of business administration such as business law, statistics, economics, finance, marketing, management, data processing and business communications. These courses shall be taken at an accredited college or university recognized by the board.

(3) An applicant for the examination whose initial application to Missouri is postmarked on or after June 30, 1999, who meets the qualifications in subsections 326.060.1(1), (2) and (3), RSMo—

(A) Who sat for the examination in another jurisdiction prior to June 30, 1999, or whose original application for the examination was postmarked to the other jurisdiction prior to June 30, 1999, if s/he meets the standard in subsections (1)(A) and (2)(A) or (B) of this rule, then examination credit will be granted in accordance with the provisions of section 326.060, RSMo and rule 4 CSR 10-2.140 just as though the candidate had been approved and had sat in Missouri and s/he will be approved to sit as a Missouri candidate; or

(B) Whose original application for the examination was postmarked to another jurisdiction on or after June 30, 1999 or, if the postmark date is not available, who first sat for the examination in the other jurisdiction after June 30, 1999, if s/he meets the standard in subsections (1)(B) and (2)(C) of this rule, then examination credit will be granted in accordance with the provisions of section 326.060, RSMo and rule 4 CSR 10-2.140

just as though the candidate had been approved and had sat in Missouri and s/he will be approved to sit as a Missouri candidate.

(4) Once an applicant has qualified under sections (1) and (2) of this rule and been approved by the board as a Missouri candidate for the examination, and as long as s/he continues to meet the requirement of subsection 326.060.1(3), RSMo and has not committed an act or acts which would be cause to deny an application under section 326.130, RSMo, s/he will be considered qualified for subsequent examinations.

(5) An applicant who satisfies the requirements of section 326.060.1(1), (2) and (3), RSMo shall be eligible to take the examination if the applicant reasonably expects to satisfy the educational requirements of section 326.060.1(4), RSMo within sixty (60) days after the examination. No certificate shall be issued or credit for the examination issued unless the educational requirement is, in fact, met within the sixty (60)-day period.

(6) Any university or college accredited by the Middle States Association of Colleges and Schools, New England Association of Schools and Colleges, North Central Association of Colleges and Schools, Northwest Association of Schools and Colleges, Southern Association of Colleges and Schools or Western Association of Schools and Colleges is recognized by the board and will satisfy the requirements of section 326.060.1, RSMo and this rule.

(7) To satisfy the requirements of this rule, employment in Missouri need not be in public accounting.

AUTHORITY: section 326.110, RSMo Supp. 1997. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Sept. 6, 1983, effective Jan. 13, 1984. Amended: Filed Dec. 15, 1983, effective April 12, 1984. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed Oct. 13, 1993, effective May 9, 1994. Amended: Filed March 17, 1994, effective Sept. 30, 1994. Amended: Filed June 10, 1998, effective Dec. 30, 1998.*

**Original authority 1943, amended 1977, 1981, 1984, 1993.*

4 CSR 10-2.042 Definition of a Resident of This State

PURPOSE: This rule defines the phrase "a resident of this state" as used in section



326.060, RSMo and rules 4 CSR 10-2.010 and 4 CSR 10-2.041.

(1) Individuals shall be considered to be residents of this state as specified in section 326.060, RSMo provided—

(A) The individual maintains a permanent place of residence in Missouri and actually resides in Missouri;

(B) A candidate for the certified public accountant (C.P.A.) examination is a permanent resident of Missouri but is attending college as a full-time student out-of-state;

(C) A candidate for the C.P.A. examination is a student at a Missouri college or university and has a Missouri address at the time of the examination;

(D) A candidate for the C.P.A. examination graduated from a Missouri college or university no more than six (6) months before his/her application for the next examination and had a Missouri address at the time of graduation; or

(E) The individual is a permanent resident of Missouri and is serving on active duty in the armed services or the individual is a permanent resident of Missouri and is the spouse of an individual serving on active duty in the armed services.

(2) A person who is employed full-time in another state and actually resides in another state shall not be considered a resident of Missouri as specified in section 326.060, RSMo even though s/he may own property in Missouri and vote in Missouri except where covered by subsection (1)(D) or (E) of this rule.

AUTHORITY: section 326.110, RSMo 1994. Original rule filed Sept. 12, 1984, effective Jan. 12, 1985.*

**Original authority 1943, amended 1977, 1981, 1984, 1993.*

4 CSR 10-2.050 Internal Revenue Agents
(Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.051 Registration of Firms, Partnerships, Limited Liability Companies and Professional Corporations as Certified Public Accountants and Public Accountants

PURPOSE: This rule clarifies the requirements of sections 326.040 and 326.050, RSMo for registration of firms, partnerships,

limited liability companies and professional corporations as certified public accountants and public accountants.

(1) Applications for approval of the registration of a firm, partnership, limited liability company or professional corporation and a permit to practice as required in sections 326.040 and 326.050, RSMo shall be filed with the board prior to the date the firm, partnership, limited liability company or professional corporation begins the practice of public accounting in this state.

(2) If a partner, member or shareholder is admitted or a partner, member or shareholder withdraws and there is a resulting change in the name of the firm, partnership, limited liability company or professional corporation, it shall be considered by the board as a new firm, partnership, limited liability company or professional corporation which must file applications for registration and a permit to practice.

(3) All out-of-state certified public accountant firms, partnerships, limited liability companies and professional corporations which regularly practice public accounting in this state must be registered with the board under section 326.040 or 326.050, RSMo and must obtain a permit to practice and all partners, members, shareholders and employees of these firms, partnerships, limited liability companies and professional corporations who regularly practice in this state must obtain a permit to practice issued under section 326.210, RSMo.

AUTHORITY: section 326.110, RSMo 1994. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed March 14, 1984, effective July 12, 1984. Amended: Filed Oct. 13, 1993, effective May 9, 1994.*

**Original authority 1943, amended 1977, 1981, 1984, 1993.*



STATE OF MISSOURI
BOARD OF ACCOUNTANCY
**APPLICATION FOR REGISTRATION
AND PERMIT - PARTNERSHIP**

P.O. BOX 613
JEFFERSON CITY, MO 65102

INSTRUCTIONS

THIS FORM IS TO BE USED TO MAKE APPLICATION FOR REGISTRATION UNDER 326.040 RSMo AND PERMIT TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT PARTNERSHIP AND REGISTRATION OF PUBLIC ACCOUNTING OFFICE(S) OF THE PARTNERSHIP UNDER 326.055 RSMo.

1. Print or type all answers. Answer all questions. Attach additional pages if necessary.
2. Attach check in the amount of \$90 payable to Missouri State Board of Accountancy. A delinquent fee of \$25 per month or portion of a month is also charged for failure to obtain a permit timely. All fees are nonrefundable and cannot be applied to another application.

PART I - GENERAL INFORMATION

PARTNERSHIP NAME _____

DATE FIRM BEGAN OR EXPECTS TO BEGIN PRACTICE IN MISSOURI _____

Attached is a separate sheet listing names and addresses of all out-of-state partners of the firm who are not listed in Part IV of this application.

Attached is a separate sheet listing any actions by state boards or federal agencies affecting the validity or good standing of the firm or of certificates held by partners of the firm.

PART II - MISSOURI OFFICES

LIST ALL OFFICES LOCATED IN THE STATE OF MISSOURI. USE ADDITIONAL PAGES IF NECESSARY.

OFFICE NUMBER 1

ADDRESS (STREET, CITY, STATE, ZIP CODE) _____

RESIDENT MANAGER'S NAME	MISSOURI CERTIFICATE NUMBER	OFFICE TELEPHONE NUMBER			
NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE <input type="checkbox"/> LESS THAN 5 <input type="checkbox"/> 5 TO 25 <input type="checkbox"/> OVER 25	THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:				
NUMBER OF CPAs IN THE OFFICE	AUDITS	REVIEWS	COMPILATIONS	TAX	OTHER
THIS OFFICE IS OPERATED ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS	%	%	%	%	%

OFFICE NUMBER 2

ADDRESS (STREET, CITY, STATE, ZIP CODE) _____

RESIDENT MANAGER'S NAME	MISSOURI CERTIFICATE NUMBER	OFFICE TELEPHONE NUMBER			
NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE <input type="checkbox"/> LESS THAN 5 <input type="checkbox"/> 5 TO 25 <input type="checkbox"/> OVER 25	THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:				
NUMBER OF CPAs IN THE OFFICE	AUDITS	REVIEWS	COMPILATIONS	TAX	OTHER
THIS OFFICE IS OPERATED ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS	%	%	%	%	%

OFFICE NUMBER 3

ADDRESS (STREET, CITY, STATE, ZIP CODE) _____

RESIDENT MANAGER'S NAME	MISSOURI CERTIFICATE NUMBER	OFFICE TELEPHONE NUMBER			
NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE <input type="checkbox"/> LESS THAN 5 <input type="checkbox"/> 5 TO 25 <input type="checkbox"/> OVER 25	THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:				
NUMBER OF CPAs IN THE OFFICE	AUDITS	REVIEWS	COMPILATIONS	TAX	OTHER
THIS OFFICE IS OPERATED ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS	%	%	%	%	%

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CONTINUE ON REVERSE



PART III - OUT-OF-STATE OFFICES

If your firm does not have an office in Missouri, list all offices outside the state of Missouri that are practicing as a firm within the state of Missouri. Attach additional pages if necessary.

ADDRESS (STREET, CITY, STATE, ZIP CODE)		TELEPHONE NUMBER
RESIDENT MANAGER'S NAME	STATE OF CERTIFICATION	CERTIFICATE NUMBER

PART IV - PARTNERS

List all partners of the offices listed in Part II and all partners of offices listed in Part III who practice in Missouri. Attach additional page if necessary.

PARTNER NAME	OFFICE LOCATION	MISSOURI CERT. NO.

AFFIDAVIT

I hereby declare that the firm has registered all offices of this firm which are practicing in the state of Missouri, or intend to practice in the state of Missouri.

I further declare that I have listed all partners of the firm who are practicing in the state of Missouri or who intend to practice in the state of Missouri.

I further declare that all partners of the firm engaged in the practice of public accounting in the United States are in good standing as certified public accountants in one or more states; and all employees and/or partners practicing in Missouri who are Missouri CPAs hold or have applied for current permits to practice, and all employees and/or partners practicing in Missouri who hold CPA certificates issued by another state have applied for Missouri CPA certificates by reciprocity and permits to practice.

I further declare that I am a partner of the firm and that all information and statements in or submitted as a part of this application are true, complete and correct to my best knowledge subject to the penalties of making a false affidavit or declaration.

MUST BE SIGNED IN PRESENCE OF NOTARY	APPLICANT SIGNATURE		DATE
	NOTARY PUBLIC EMBOSSEER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF 19		USE RUBBER STAMP IN CLEAR AREA BELOW.
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)			

FOR BOARD USE ONLY

APPROVED	REJECTED	DATE	FEES	REGISTRATION NUMBER
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MO 419-0711 (3-92)



STATE OF MISSOURI
 BOARD OF ACCOUNTANCY
**APPLICATION FOR REGISTRATION AND
 PERMIT - PROFESSIONAL CORPORATION**

P.O. BOX 613
 JEFFERSON CITY, MO 65102

INSTRUCTIONS

THIS FORM IS TO BE USED TO MAKE APPLICATION FOR REGISTRATION UNDER 326.050 RSMo AND PERMIT TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT PROFESSIONAL CORPORATION AND REGISTRATION OF PUBLIC ACCOUNTING OFFICE(S) OF THE CORPORATION UNDER 326.055 RSMo.

1. Print or type all answers. Answer all questions. Attach additional pages if necessary.
2. Attach check in the amount of \$90 payable to Missouri State Board of Accountancy. A delinquent fee of \$25 per month or portion of a month is also charged for failure to obtain a permit timely. All fees are nonrefundable and cannot be applied to another application.

PART I - GENERAL INFORMATION

CORPORATION NAME _____

STATE OF INCORPORATION _____	DATE OF INCORPORATION _____	DATE CORPORATION BEGAN OR EXPECTS TO BEGIN PRACTICE IN MISSOURI _____
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Attached is a separate sheet listing names and addresses of all out-of-state shareholders of the corporation who are not listed in Part IV of this application.

Attached is a separate sheet listing any actions by state boards or federal agencies affecting the validity or good standing of the corporation or of certificates held by shareholders of the corporation.

PART II - MISSOURI OFFICES

LIST ALL OFFICES LOCATED IN THE STATE OF MISSOURI. USE ADDITIONAL PAGES IF NECESSARY.

OFFICE NUMBER 1

ADDRESS (STREET, CITY, STATE, ZIP CODE) _____

RESIDENT MANAGER'S NAME _____	MISSOURI CERTIFICATE NUMBER _____	OFFICE TELEPHONE NUMBER _____			
NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE <input type="checkbox"/> LESS THAN 5 <input type="checkbox"/> 5 TO 25 <input type="checkbox"/> OVER 25	THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:				
NUMBER OF CPAs IN THE OFFICE _____	AUDITS	REVIEWS	COMPILATIONS	TAX	OTHER
THIS OFFICE IS OPERATED ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS	%	%	%	%	%

OFFICE NUMBER 2

ADDRESS (STREET, CITY, STATE, ZIP CODE) _____

RESIDENT MANAGER'S NAME _____	MISSOURI CERTIFICATE NUMBER _____	OFFICE TELEPHONE NUMBER _____			
NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE <input type="checkbox"/> LESS THAN 5 <input type="checkbox"/> 5 TO 25 <input type="checkbox"/> OVER 25	THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:				
NUMBER OF CPAs IN THE OFFICE _____	AUDITS	REVIEWS	COMPILATIONS	TAX	OTHER
THIS OFFICE IS OPERATED ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS	%	%	%	%	%

OFFICE NUMBER 3

ADDRESS (STREET, CITY, STATE, ZIP CODE) _____

RESIDENT MANAGER'S NAME _____	MISSOURI CERTIFICATE NUMBER _____	OFFICE TELEPHONE NUMBER _____			
NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE <input type="checkbox"/> LESS THAN 5 <input type="checkbox"/> 5 TO 25 <input type="checkbox"/> OVER 25	THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:				
NUMBER OF CPAs IN THE OFFICE _____	AUDITS	REVIEWS	COMPILATIONS	TAX	OTHER
THIS OFFICE IS OPERATED ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS	%	%	%	%	%

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PART III - OUT-OF-STATE OFFICES

If your corporation does not have an office in Missouri, list all offices outside the state of Missouri that are practicing as a corporation within the state of Missouri. Attach additional pages if necessary.

ADDRESS (STREET, CITY, STATE, ZIP CODE)		TELEPHONE NUMBER
RESIDENT MANAGER'S NAME	STATE OF CERTIFICATION	CERTIFICATE NUMBER

PART IV - SHAREHOLDERS

List all shareholders of the offices listed in Part II and all shareholders of offices listed in Part III who practice in Missouri. Attach additional page if necessary.

SHAREHOLDER NAME	OFFICE HELD	OFFICE LOCATION	MISSOURI CERT. NO.

AFFIDAVIT

I hereby declare that the corporation has registered all offices of this corporation which are practicing in the state of Missouri, or intend to practice in the state of Missouri.

I further declare that I have listed all shareholders of the corporation who are practicing in the state of Missouri or who intend to practice in the state of Missouri.

I further declare that all shareholders of the corporation engaged in the practice of public accounting in the United States are in good standing as certified public accountants in one or more states; and all employees and/or shareholders practicing in Missouri who are Missouri CPAs hold or have applied for current permits to practice, and all employees and/or shareholders practicing in Missouri who hold CPA certificates issued by another state have applied for Missouri CPA certificates by reciprocity and permits to practice.

I further declare that I am a shareholder and officer of the corporation and that all information and statements in or submitted as a part of this application are true, complete and correct to my best knowledge subject to the penalties of making a false affidavit or declaration.

MUST BE SIGNED IN PRESENCE OF NOTARY	APPLICANT SIGNATURE		DATE
	NOTARY PUBLIC EMOSSER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF 19		USE RUBBER STAMP IN CLEAR AREA BELOW.
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)			

FOR BOARD USE ONLY

APPROVED	REJECTED	DATE	FEES	REGISTRATION NUMBER
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