

**Georgia State Board of Accountancy**  
**2014-2016 Public Accounting Firm Registration**  
**RENEWAL APPLICATION**

**INSTRUCTIONS FOR RENEWING YOUR LICENSE BY MAIL**

**Public Accounting Firm Registration License Renewals**

**RENEWAL DEADLINE: By 9/30/14\*\***

**(NON-REFUNDABLE RENEWAL FEE: \$75.00)**

**LATE RENEWAL PERIOD: Postmarked 10/1/14-10/31/14**

**(NON-REFUNDABLE LATE RENEWAL FEE: \$325.00)**

\*\* The Board extended the license renewal deadline for Public Accounting Firm registrations from June 30, 2014 to September 30, 2014 for this current renewal period only. Firm licenses renewed during this current renewal period will expire on June 30, 2016.

A Public Accounting Firm which continues to practice with an expired license after September 30, 2014 may be subject to a fine and a public disciplinary action. After October 31, 2014, Public Accounting Firms must reinstate their licenses by completing the *Application for Reinstatement of Public Accountancy Firm License* form. *Please note that reinstatement is at the discretion of the Board.*

**Citizenship Affidavit**

Pursuant to Georgia law, every applicant must provide a notarized affidavit of citizenship and at least one secure and verifiable document to verify the applicant's lawful residence. This process must be completed only once. These documents may be uploaded electronically as part of the online renewal process, if used, or mailed to *GSBA, 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334*. Please be sure to include your license number with all submissions.

**Other Documentation**

The license renewal process requires that all licensees who are owners, partners, shareholders or directors of the firm provide the Board with information relevant to any arrests, convictions, pleas, substance abuse treatment or board actions taken in another jurisdiction which have occurred since initial licensure or the last renewal period. To satisfy this requirement, please submit a detailed letter of explanation, a certified copy of the final disposition of the case and/or a certified copy of the other board's action. If there is not yet a final disposition in the case, submit a letter of explanation and a certified copy of the arrest citation. Information may be submitted by email to [GSBA@sao.ga.gov](mailto:GSBA@sao.ga.gov) or mailed to *GSBA, 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334*. Please be sure to include your license number with all submissions.

The Board considers the renewal process as incomplete if the licensee fails to submit the required letter of explanation and certified copy of the arrest citation or final disposition by the license renewal deadline. The license **WILL NOT BE RENEWED**. The license will be **LAPSED**, and the licensee will not be able to practice. See O.C.G.A. § 43-26-9(b).

**Fee Payments**

- Submit the Firm Renewal Fee of **\$75.00** via check or money order made payable to the Georgia State Board of Accountancy, to: *Georgia State Board of Accountancy, 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334*. This completed Application and fee payment must be postmarked by September 30, 2014. Payments may be made via credit card only by using the online application process. Do NOT send cash.
- Late renewals postmarked between October 1 through October 31, 2014 must submit the Late Payment Renewal Fee of **\$325.00**.
- Write your Firm License Number on your check or money order.
- Checks returned for insufficient funds will be assessed a \$30.00 service charge pursuant to O.C.G.A. Sec. 16-9-20.

**Your Public Accounting Firm license renewal will not be finalized until you have completed and signed this Renewal Application in its entirety, submitted the Affidavit of Citizenship and secure and verifiable document, renewal fee(s), and other documents required herein. Public Accounting Firms must complete the Peer Review Program Compliance requirements, and submit a Peer Review Report and Acceptance Letter (if applicable).**

**Georgia State Board of Accountancy  
2014-2016 Public Accounting Firm Registration  
RENEWAL APPLICATION**

**PLEASE PRINT!!**

Firm License Number: **ACF** \_\_\_\_\_ FEI Number: \_\_\_\_\_

Firm Name: \_\_\_\_\_

Email Address: \_\_\_\_\_ Business Phone Number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_

**Physical Address:** (P.O. Box is NOT acceptable.) **Mailing Address:** (P.O. Box is acceptable.)

\_\_\_\_\_  
(Street Address) (Mailing Address or P.O. Box Number)

(City) (State) (ZIP) (City) (State) (ZIP)

1. List name(s) of all owners, partners, directors, and shareholders personally engaged in the practice of public accountancy in Georgia. (They must hold an active license to practice in Georgia.)

NAME	GEORGIA CERTIFICATE NUMBER	EXP DATE (Must be 12/31/15)

2. In addition to the owner/partners, does this firm have one or more employees who hold active licenses to practice in Georgia? \_\_\_Yes \_\_\_No

3. REGISTRATION OF OFFICE(S): Complete the following for every office which performs public accounting services in Georgia. (Please see the Board’s “Statement of Policy #14.)

OFFICE	RESIDENT MANAGER’S NAME	GA CERTIF NO	OFFICE ADDRESS (Physical Location)
#1			
#2			
#3			

4. If main office is located outside of Georgia, indicate I which state office is located: \_\_\_\_\_
5. Since June 30, 2012, have any of the owners, partners, directors or shareholders of the firm been arrested, convicted, or entered a plea of guilty, nolo contendere, or been sentenced under the “First Offender Act” for any felony, misdemeanor or any offense other than a minor traffic violation? (DWI and DUI are not minor traffic violations.)  
\_\_\_\_\_Yes \_\_\_\_\_No
6. Since June 30, 2012, has any disciplinary action been taken against the firm or any of its owners, partners, directors or shareholders by any state board or other regulatory board? \_\_\_\_\_Yes \_\_\_\_\_No

**IF “YES” IS ANSWERED TO EITHER Q.5 OR Q.6, SUBMIT CERTIFIED COPIES OF COURT RECORDS, COURT DISPOSITIONS OR BOARD DISCIPLINARY ACTIONS TO THE BOARD WITH THIS APPLICATION.**

**7. PEER REVIEW PROGRAM COMPLIANCE - Answer the following questions for the firm.**

**A) Has this firm issued any of the following reports during the period of July 1, 2012 to June 30, 2014?**

- Audit                     Yes    No
- Review                    Yes    No
- Compilation             Yes    No

If the firm answered "NO" to all of the above, the firm is exempt from the peer review program requirements. Skip to Q.8 and finalize this Application.

If the firm answered "YES" to any of the above, the firm may be required to report having complied with the peer review requirements described in Chapter 20-13 of the Rules of the Georgia State Board of Accountancy. Proceed to Q.7B, below.

**B) Is "Peer Review Requirements Met" stamped on the front of your renewal form, or was the firm licensed July 1, 2012 or after?    Yes    No**

If "YES", the Board office has evidence of completion of a Board Approved Peer Review Program previously submitted by the firm. No additional evidence is required to show compliance with the Program requirements for the 2014-2016 firm renewal. Skip to Q.8 and finalize this Application.

If "NO", the firm must report having complied with the peer review requirements described in Chapter 20-13 of the Rules of the Georgia State Board of Accountancy. Proceed to Q.7C.

**C) Has this firm met the peer review requirements described in Chapter 20-13 of the Rules of the Georgia State Board of Accountancy?    Yes    No**

Has this firm enclosed evidence (including the peer reviewer's report and the letter of acceptance issued by the Board Approved Peer Review Program) that this firm has satisfactorily completed a Board Approved Peer Review Program during the preceding three-year period of July 1, 2011 – June 30, 2014?    Yes    No

If the firm answered "YES" to BOTH questions in Q.7C, skip to Q.8 and finalize this application.

If the firm answered "NO" to EITHER question in Q.7C, and the firm has issued an audit, review, or compilation report during the period of July 1, 2012 to June 30, 2014, the following information **MUST** be submitted with this Application for firm renewal:

- Any documents related to a peer review of the firm conducted within the 36 months preceding June 30, 2014.
- A letter explaining the failure to comply with the Peer Review Program Requirements.

Upon receipt of the above referenced materials, the Board may deny renewal, waive the peer review requirements, renew with a limited registration, or renew with conditions. Once the materials are attached, proceed to Q.8 and finalize this application.

**8. Is the owner/partner, signing below, a U.S. citizen? \_\_\_\_Yes \_\_\_\_No**

*Georgia law requires that the Board verify lawful presence in the U.S. of any natural person 18 years or older who has applied for a state benefit, such as a license, certificate, or registration. Amendments to O.C.G.A. §50-36-1 became effective January 1, 2014 that require all applicants for licensure, and all those applying for renewal of an existing license, to submit a notarized affidavit of citizenship with their application. A copy of the affidavit may be found on the Board's website. If you received your license while residing outside the U.S. and are still living outside the U.S., federal law dictates that your license will be renewed. See O.C. G.A. §50-36-1.\**

\*If you are a qualified alien, please submit a copy of your qualified alien documentation to the Board office.

**I am applying for renewal of my Public Accounting Firm registration, and I authorize the Board to receive from any federal, state, or local criminal justice agency any criminal history regarding me. Under penalty of perjury, I swear or affirm that the information I have provided in this application is correct to the best of my knowledge. I further state that I have read and understand the current rules and regulations of the Georgia State Board of Accountancy, and that I will advise the Board office of any changes in this registration within 30 days of such change.**

**Signature of Owner/Partner:** \_\_\_\_\_ **Date:** \_\_\_\_\_