

Colorado Division of Registrations
Office of Licensing—Accountants
1560 Broadway, Suite 1350
Denver, CO 80202
Phone: (303) 894-7800
FAX: (303) 894-7693
www.dora.state.co.us/registrations

APPLICATION FOR AMENDMENT TO REGISTRATION—PUBLIC ACCOUNTING FIRM

APPLICANT INSTRUCTIONS

Use this form to report a change in firm name, entity (e.g., from a P.C. to an L.L.C.), responsible party, ownership (adding a shareholder, deleting a partner, etc.), address, or opening/closing office locations.

Mandatory Practice Act. Colorado has a mandatory practice act, which means that you may not function as a Public Accounting Firm in this state without a Colorado registration. Submission of this application does not guarantee registration. Therefore, do not make life or career decisions based on the probability that you may receive a registration. Plan ahead for the time it will take for us to receive all required documents and complete our evaluation.

Basic Requirements. Requirements for registration are outlined in the Colorado Revised Statutes, specifically 12-2-101, and the rules and regulations of the Colorado State Board of Accountancy. Both are available online at www.dora.state.co.us/accountants/firmlicensing.htm.

Explanation of Firm Ownership.

- Non-CPAs may hold minority ownership in a Colorado CPA firm.
- Majority ownership of a CPA firm must be held by CPAs licensed in some state.
- Majority ownership is determined by the financial interests and voting rights of all the partners, officers, shareholders, members or managers.
- One partner, shareholder or member of the firm who is also a CPA licensed in Colorado must be designated the responsible party, to whom all official correspondence will be made.
- The on-site director or manager of the firm must also be licensed in Colorado. The on-site director/manager may or may not be the same individual as the responsible party. There must be a director/manager for each office site within the state.

About the Application. Complete the application for each part that is applicable. You may report more than one change on the application. You may copy as many forms as needed; however, each form submitted must be completed in original ink or typed. Keep a copy of the completed application for your records. Return the completed application to the Office of Licensing.

Application Expiration. Your application will be kept on file for one (1) year from date of receipt in the Division. Your file and all supporting documentation will be purged if you do not submit the required documents and complete your application process in one year. You will need to resubmit a new application packet and fee after that time.

Disclosure of Addresses. Consistent with Colorado law, all addresses and phone numbers on record with the Division are public record and must be provided to the public when requested. It is your responsibility to keep your address, phone numbers, and contact information up-to-date in our database. All letters, renewal notices, and licenses are mailed to the last known address of record. **If your address is not current, it is possible you will not receive important documents.**

APPLICANT CHECKLIST

- Submit a completed application and supporting documentation if required.** Return the completed application and all supporting documentation to the Office of Licensing.
- The responsible party on the firm record must sign the application.** If this is not possible, attach an explanation.
- Enclose the non-refundable application processing fee, if applicable.** See page 1 of the application form for current fees. Fees may be paid by a check or money order drawn in U.S. dollars on a U.S. bank and made payable to the *State of Colorado*. All fees are non-refundable and subject to change every July 1.

Only one fee is applicable, regardless of the number of changes reported.
- Changes of Name or Entity:** Attach a copy of the Organizing Documents, or Articles of Incorporation, or Articles of Organization or amendment as it relates to the specific change. Documents filed with the Colorado Secretary of State's Office should be date stamped by the Secretary of State.

Return your completed application packet and all supporting documentation to:

Division of Registrations
Office of Licensing—Accountants
1560 Broadway, Suite 1350
Denver, CO 80202

The content of this application must not be changed. If the content is changed, the applicant may be referred to the Colorado State Attorney General’s Office for violation of Colorado law.

Fees may be paid by check or money order drawn in U.S. dollars on a U.S. bank and made payable to *State of Colorado*.

Check this box to request a duplicate registration card (optional) and enclose **\$5** fee.

Colorado Public Accounting Firm Registration Number:	Expiration Date:
Firm Name as currently registered:	
Federal Employer Identification Number (FEIN):	

Type of Change (check all that apply and complete the associated parts of the application):		
<input type="checkbox"/> Part 1—Change of Firm Name	Effective (mm/dd/yyyy):	If Firm Name and/or Entity are checked, a single fee of \$25 is required.
<input type="checkbox"/> Part 2—Change of Entity	Effective (mm/dd/yyyy):	
<input type="checkbox"/> Part 3—Change of Responsible Party	Effective (mm/dd/yyyy):	No fee
<input type="checkbox"/> Part 4—Change of Ownership	Effective (mm/dd/yyyy):	No fee
<input type="checkbox"/> Part 5—Change of Address	Effective (mm/dd/yyyy):	No fee
<input type="checkbox"/> Part 6—Opening/Closing of Additional Locations	Effective (mm/dd/yyyy):	No fee

PART 1—CHANGE OF FIRM NAME

New Firm Name:
<input type="checkbox"/> By checking this box, I certify that the name of the entity is in compliance with C.R.S. 12-2-117(3)(d).
Has the entity filed a Certificate of Assumed or Trade Name with the Colorado Secretary of State: <input type="checkbox"/> YES <input type="checkbox"/> NO ➤ If YES , attach a copy of the certificate.
Pursuant to Rule 9.12(c), if the entity uses the designation “and company” or “and associates”, list below any employees, professional associates, or contractual relationships with other professionals that the firm may have. If needed, attach an additional sheet.

PART 2—CHANGE OF ENTITY

Previous Form of Entity (From):	New Form of Entity (To):
<input type="checkbox"/> Professional Corporation	<input type="checkbox"/> Professional Corporation
<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Company
<input type="checkbox"/> Partnership	<input type="checkbox"/> Partnership
<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Limited Liability Partnership
<input type="checkbox"/> By checking this box, I certify that the organizing documents of the partnership, articles of incorporation of the corporation, or the articles of organization of the limited liability company contain provisions that comply with C.R.S. 12-2-117(3) —OR—	
<input type="checkbox"/> By checking this box, I certify that the firm is exempted from filing organizing documents.	

PART 3—CHANGE OF RESPONSIBLE PARTY

	Name (print)	Title/Position	Colorado CPA License Number	License Expiration Date
Outgoing:				
Incoming:				

Note: List any related change in contact information for the firm registration in Part 5—Change of Address.

Outgoing Responsible Party Signature **Date**

PART 4—CHANGE OF OWNERSHIP

Indicate percentage of ownership of the firm in terms of financial interests and voting rights. See C.R.S. 12-2-117(1)(b)(11) and Explanation of Firm Ownership. If needed, attach an additional sheet using the same format.

ADMISSION OF STOCKHOLDERS, MEMBERS, OR PARTNERS

Name: Last:	First:	Middle:	Suffix:
Title/Position:	Date of Birth:	SSN or Tax ID (FEIN):	% Ownership:
CPA? <input type="checkbox"/> NO <input type="checkbox"/> YES State:	License Number:	Expiration Date:	

Name: Last:	First:	Middle:	Suffix:
Title/Position:	Date of Birth:	SSN or Tax ID (FEIN):	% Ownership:
CPA? <input type="checkbox"/> NO <input type="checkbox"/> YES State:	License Number:	Expiration Date:	

PART 4—CHANGE OF OWNERSHIP (Continued)

WITHDRAWAL OF STOCKHOLDERS, MEMBERS, OR PARTNERS

Name: Last:		First:	Middle:	Suffix:
Title/Position:		Date of Birth:	SSN or Tax ID (FEIN):	% Ownership:
CPA? <input type="checkbox"/> NO <input type="checkbox"/> YES State:	License Number:		Expiration Date:	

Name: Last:		First:	Middle:	Suffix:
Title/Position:		Date of Birth:	SSN or Tax ID (FEIN):	% Ownership:
CPA? <input type="checkbox"/> NO <input type="checkbox"/> YES State:	License Number:		Expiration Date:	

PART 5—CHANGE OF ADDRESS

Firm Mailing Address:	PO Box, Street: City, State, Zip:
Firm Telephone Number: ()	Firm E-mail Address: <i>Preferred method for communication:</i> <input type="checkbox"/> Mail <input type="checkbox"/> E-mail

PART 6—OPENING/CLOSING OF ADDITIONAL LOCATIONS

List additional office locations being opened or closed. If needed, attach an additional sheet using the same format.

OPENING LOCATION

Mailing Address:	PO Box, Street: City, State, Zip:	
Telephone Number: ()	E-mail Address: <i>Preferred method for communication:</i> <input type="checkbox"/> Mail <input type="checkbox"/> E-mail	
Resident Director/Manager Name:	Colorado CPA License Number:	License Expiration Date:

CLOSING LOCATION

Mailing Address:	PO Box, Street: City, State, Zip:	
Telephone Number: ()	E-mail Address: <i>Preferred method for communication:</i> <input type="checkbox"/> Mail <input type="checkbox"/> E-mail	
Resident Director/Manager Name:	Colorado CPA License Number:	License Expiration Date:

FIRM NAME: _____

ATTESTATION

I state under penalty of perjury in the second degree, as defined in C.R.S. 18-8-503, that the information contained in this application is true and correct to the best of my knowledge. In accordance with C.R.S. 18-8-501(2)(a)(I), false statements made herein are punishable by law and may constitute violation of the practice act.

Responsible Party Signature (the incoming responsible party must sign if this is a **Date**
change in responsible party)

Print Name: