

17 CAR § 236-604. Application forms.

(a)(1) Each applicant for registration as a CPA firm under this subpart shall register with the Arkansas State Board of Public Accountancy prior to performing public accounting work in the state of Arkansas.

(2) The application form for an Arkansas registered business entity or sole proprietorship must include an affidavit signed by a general partner, shareholder, or member of such business entity who is a certified public accountant of Arkansas in good standing attesting to the accuracy of the information in the application materials.

(3) The application form for an out-of-state registered business entity must include an affidavit signed by a general partner, shareholder, or member of such business entity who holds a current valid license in good standing as a certified public accountant in Arkansas or some other state or jurisdiction of the United States attesting to the accuracy of the information in the application materials.

(b) After the board has accepted the initial registration application and has issued a license to practice, the registered business entity may practice in the State of Arkansas under the title which appears on the license to practice as the name of the business entity.

(c)(1) Arkansas registered business entities shall renew their registration on an annual basis.

(2) Failure or refusal to provide complete and accurate responses to all questions on the registration renewal by December 31 of each year may be grounds for refusal to renew such registration.

(d) Arkansas registered business entities shall include on their initial registration and subsequent renewal applications a complete listing of the names and the state of residency of all owners and the percentage of ownership and voting rights of each owner.

(e) In the case of firms with multiple offices, the licensee shall identify on its original and each renewal application each office to be registered.