

**South Dakota State  
Board of Accountancy  
PUBLIC INFORMATION NEWSLETTER  
Vol. 25, No. 3  
MARCH 2004**

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**IN THIS ISSUE**

**What's New in Regulation.....1**

**10 Reasons To Take The Computerized Exam..2**

**New Licenses.....3**

**NEW FAQS .....3-8**

**National News.....8-9**

**Board Members .....9**

**Address Change Form .....10**

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-  
-

**WHAT'S NEW IN REGULATION**

The GAO's name changed to the Government Accountability Office, effective July 7, 2004.

Candidates may sit for as many or as few parts as they wish.

Candidates must pass all four parts within an 18 month period.

Please read FAQ's in this edition of the Board of Accountancy newsletter for additional information related to the computerized Uniform CPA Exam.

**November 2003 EXAM STATISTICS**

Sixty (60) candidates sat for the May 2003 Uniform CPA Examination. Sixteen (16) were initial candidates and forty-four (44) were re-examination candidates. Forty-one (41) candidates sat for all four sections. Thirteen candidates passed the exam; one (1) passed all four sections. Nine (9) candidates conditioned. Three (3) previously conditioned candidates improved their status by passing an additional part. Congratulations to Amanda Horn, graduate of Mount Marty College for passing all four sections of the exam after one attempt!

**OTHER EXAM STATISTICS**

Sitting Passed % Passed

Auditing 51 19 37

Law 47 9 19

FARE 48 9 18

ARE 48 15 31

All Four 41 2 4.9

**NOVEMBER 2003 EXAM STATISTICS**

(Note – your version of November is misspelled)

Eighty-five (85) candidates sat for the November 2003 Uniform CPA Examination. Twenty-eight (28) were initial candidates and fifty-seven (57) were re-examination candidates. Sixty-three candidates sat for all four sections. Eleven (11) passed the exam; three (3) candidates passed all four sections. Nine (9) candidates conditioned. Five (5) previously conditioned candidates improved their status by passing an additional part. Congratulations to Lisa M. Lentz, graduate of Augustana College, Jamie A. Eldeen, graduate of University of South Dakota and Jackie L. Marshall, graduate of Chadron College for passing all four sections of the exam!

**CONGRATULATIONS NEW LICENSEES**

Catherine Q. Bernard	Erica McNeil
Keith D. Knutson	Julie K. Anderson
Dereck A. Budahl	Yumi Yato
Jacqueline M. Dumansky	Jodi J. Schultz
Michael J. Kogelmann	Jeannie L. Ericsson
Steven R. Dishman	Max J. Barnett, Jr.
Anne Van Vort	Joel D. Parrill
Norman L. Pope	David A. Lindberg
Lorna L. Glenn	Collette L. Johnson
Brian R. Morris	Todd C. Hight
Mark A. Hatting	David A. Westergaard

Eric J. Maas  
 Chris J. Campbell  
 Todd E. Scheibe  
 Dawn M. Burke  
 Mandy L. Torgrude  
 Maki Hondo  
 Stuart E. Pevsner  
 Tara Jo Rus  
 Kathryn A. Enget  
 Ronald T. Linares  
 Heather L. Olson  
 Kimberly J. Wagaman  
 Wade A. Sandy  
 Jered D. Franken  
 Benjamin T. Elliot  
 Scott M. Feiner  
 Trent R. Prins  
 Amber L. Fraasch  
 Anita J. Spitzer  
 Carl A. Schmidtman  
 John E. Schulz  
 Benjamin L. Ellingson  
 Kimberly A. Adamson  
 Craig A. Bumann  
 Mark E. Stevak  
 Ryan L. Kucker  
 Stephanie M. Canfield  
 Beth A. Brekhus  
 Toby J. Qualm  
 Dustin D. Nickle

Kathleen McNamara Gary L. DeVries

Judith G. McLean John D. Skjeveland

### **FREQUENTLY ASKED QUESTIONS**

The first section of the FAQs below will deal with the computerization of the Uniform CPA Examination. The second section will deal with questions frequently asked by licensees.

If you have any questions, please do not hesitate to contact the board office. We are here to provide assistance to you. Helping you understand the accountancy laws and rules governing the accounting profession promotes the Board's mission of public protection!

#### **Am I eligible to apply as a South Dakota exam candidate if I live in another state?**

Yes, in anticipation of the computerization of the CPA Examination, the residency rule has been repealed. Uniform CPA Examination Candidates will be allowed to choose the testing site in which they wish to sit for the CPA Examination.

#### **What is the educational requirement to sit for the Uniform CPA Examination?**

The educational requirement, which must be met within 100 days after an applicant sits for the examination, is a minimum of 150 semester hours of college education, including graduation from an accredited college or university with a baccalaureate or graduate major in accounting, or the satisfactory completion of a course of study substantially equivalent to an accounting major, as determined by the Board.

Both a major in accounting and a course of study substantially equivalent to an accounting major must include 24 semester hours in accounting at the undergraduate or graduate level from an accredited college or university, including elementary principles of accounting and at least one course in each of the following: intermediate or advanced accounting, auditing, income tax and cost accounting. Additionally, candidates must include at least 24 semester hours of business courses, other than accounting courses at the undergraduate or graduate level.

#### **What is the educational requirement for a certificate?**

An individual applying for a CPA certificate must have completed the same educational requirement as is required to sit for the CPA Examination.

#### **When will applications for the computer-based exam be available? How do I request an application?**

Initial and re-exam applications are currently available on the South Dakota State Board of Accountancy website at [www.state.sd.us/dol/boards/accountancy](http://www.state.sd.us/dol/boards/accountancy).

If you would like to have an application mailed to you, please call the Board office, 605-367-5770, or send an e-mail to [sdbdacct.sdbd@midconetwork.com](mailto:sdbdacct.sdbd@midconetwork.com) and include your full name, mailing address and telephone number.

#### **Do I have to apply to sit for all four sections at the same time?**

No. You may elect to sit for as many or as few parts as you choose. The board recommends signing up and paying only for the number of exam sections you expect to schedule in each testing window.

#### **What is a testing window?**

A testing window consists of two months within every three month quarter of the calendar year. The first testing window is April – June. Testing is available during April and May of this window. Testing will not be conducted in June. The third month of each window will be designated for refreshing the test item bank and grading purposes.

#### **How much will the computer-based exam cost?**

Each examination fee listed below includes a \$30 application processing fee. This fee is non-refundable.

#### **SECTION EXAM LENGTH EXAM FEE**

**Auditing 4.5 Hours \$165.00**

**Accounting 4.0 Hours \$156.00**

**Regulation 3.0 Hours \$139.00**

**BEC 2.5 Hours \$132.00**

**How much time will I have to pass all four sections of the computer-based exam?**

You must pass all four sections of the Uniform CPA Examination within 18 (add space) months. All parts must be passed during the 18 month period. Credit will be lost for any exam passed outside the 18 month period.

**If I conditioned under the paper-and-pencil exam, how long do I have to complete the computer-based exam.**

Each candidate with conditional credits will be allowed a transition period to complete any remaining test sections. The transition shall not exceed a candidate's completion of the same number of examination opportunities under the computer-based examination that the candidate had remaining to take under the paper-and-pencil examination, or the remaining number of opportunities under the paper-and-pencil examination, multiplied by six months, whichever is first exhausted.

**What is the deadline for filing my application for any given testing window?**

The board recommends filing your application by the 15<sup>th</sup> of the month prior to the testing window for which you wish to sit. For example, if you wish to sit in the first testing window which is April-June, you should file your application with the board by March 15<sup>th</sup> to ensure your desired testing date. However, you are not limited to this deadline. The board will accept applications throughout the year.

**What is the experience requirement to sit for the Uniform CPA Examination?**

There is no experience requirement to sit for the examination.

**What content changes have been made to the computer-based exam?**

You may download the "Proposed Structure & Content Specifications for the Uniform CPA Examination", by visiting [www.cpa-exam.org](http://www.cpa-exam.org). You may also download the white paper on the new Business Environment and Concepts (BEC) section of the examination which will replace the Business Law and Professional Responsibilities section previously given on the paper-and-pencil exam.

**What can I do to prepare for the computer-based exam?**

Visit [www.cpa-exam.org](http://www.cpa-exam.org) and participate in the tutorial available. Also, familiarize yourself with the professional literature governing accounting, auditing and tax standards. You may visit [www.aicpa.org](http://www.aicpa.org) to find information pertaining to the AICPA Professional Standards. The Financial Accounting Standards Board (FASB) has made their professional literature available at their website [www.fasb.org](http://www.fasb.org). All sections of the computerized exam except the BEC section require candidates to access professional standards in the research portion of the simulations. Familiarization with accessing of professional standards on line is critical to your successful completion of this segment of the exam section(s). The AICPA offers a one year subscription to the on-line Professional Standards for exam candidates. Please visit their website for information on obtaining a subscription to on-line professional standards for both student members and non-student members.

**After I am deemed eligible by the Board, what can I expect?**

Once the board has reviewed your application and determined your eligibility to sit for the examination, you will receive a letter from the board. This letter will confirm your eligibility and notify you that you will be receiving a "notice to schedule" (NTS). The board will enter a authorization to test with the National Association of State Boards of Accountancy (NASBA). Once this is received and processed you will be issued a NTS. You can expect to receive your NTS within a week of having your application processed.

**How long is my NTS valid?**

Your NTS will be valid for one year. This will be your set period of time to schedule and take the exam section(s) for which you have been issued a NTS. After one year of receiving a NTS for any given section your NTS will expire and you will be required to re-apply.

**How often can I take the computerized exam?**

A candidate may sit for as many parts of the exam as they register for within any given window. Duplicate sections will not be allowed within the same testing window. You may register to sit for the exam during each testing window throughout the calendar year. The board does not recommend registering for more parts than you can reasonably expect to complete within a given window. You will be issued a notice to schedule for each section for which you make application. The notice to schedule expires after one-year. If for some unanticipated reason you are unable to schedule a test for which you have been issued an NTS within the one-year allotted time period, you will be required to re-register and pay for those sections not taken.

**Will I be required to pass one section of the exam before applying to take another section?**

Candidates will not be required to pass one section before applying to take another section of the exam.

**How do I schedule a test time?**

Information provided to you from the board with your NTS will provide you the information necessary to schedule your testing times. You

may also visit the Board's website at [www.state.sd.us/dol/boards/accountancy](http://www.state.sd.us/dol/boards/accountancy) and click on Licensing Information/Forms. Under Uniform CPA Examination you will find "What to Know Before You Go", which provides information relevant to the testing site, identification requirements for testing, ADA policies and other useful information.

#### **Where will I sit for the exam?**

There is one Prometric testing site in South Dakota, located in the Sylvan Learning Center one block west of Louise on 57<sup>th</sup> Street in Sioux Falls.

#### **Who will be responsible for certifying someone as an ADA candidate?**

The Board will continue to determine if a candidate qualifies as an ADA candidate.

#### **When will I receive my scores/grades?**

There will no longer be a uniform grade mailing date. Your responses will be transmitted to the American Institute of Certified Public Accountants (AICPA) for scoring. It is anticipated that grades will be released after the end of each testing window during the first year. After the first year of computerized testing, we anticipate grade release within a two week period of completing an exam section, however grades will continue to be released by the AICPA and they will be responsible for making the final determination on score/grade release dates.

### **FAQ – LICENSING INFORMATION**

#### **After I pass the exam, what do I have to do to get a CPA certificate?**

You must first complete the one year experience requirement and the AICPA Professional Ethics for CPAs course. The Ethics Course can be ordered from the AICPA or the South Dakota CPA Society. This is an open book home study course which is graded by the AICPA. You will advise the AICPA that you wish your grade to be sent to the Board office. In the meantime, you should obtain and complete an application for a CPA certificate from the Board office. The initial certificate fee is \$50, the fee for subsequent renewal of the certificate is \$50. Character reference forms will be sent to three individuals whose names you provide. These references cannot be relatives and you must have known them for at least one year. Once the board has received the results of your ethics examination the character reference and certificate of experience forms your application can be processed.

#### **After I have passed the Uniform CPA Examination, and if I am working for a licensed CPA firm, when am I required to apply for a certificate?**

An individual employed by a licensed firm is required to obtain a certificate within 90 days of completing the experience requirement. There is a \$50 additional fee for failing to apply for the certificate within the 90 day period allowed.

#### **If I am not working for a licensed CPA firm, is there a deadline to apply for my CPA certificate?**

An applicant has 3 years from the time of passing the CPA exam to apply for a CPA certificate. If an applicant passes the examination but fails to apply for a certificate after 3 years of meeting the requirements for licensure, the board may require them to apply as an initial candidate to sit for the Uniform CPA Examination.

#### **What is the experience requirement for a certificate?**

The experience requirement is one year, and shall include providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. Acceptable experience may be gained through employment in government, industry, academia, or public practice. One year equals 2,000 hours.

#### **Is the requirement simply 2,000 hours or do you have to have a certain number of hours in any particular area?**

Individuals responsible for the performance of attest services, audits, compilations or reviews who sign or authorize someone to sign on behalf of the firm the accountant's report on the financial statements, must have experience in audit, compilation or review, in any combination, which totals at least 375 hours. The individual's experience must be earned within the ten year period immediately preceding the latest application for a certificate under the 2002 South Dakota Accountancy Act.

#### **How do I verify these hours to the Board?**

A Certificate of Experience form should be obtained from the Board office. This form should be completed by the applicant and certified by the applicant's supervisor.

#### **Can the experience be fulfilled in less than an actual 1 year period?**

Yes, if you accumulate 2,000 hours in less than a 1 year period, you should request and complete a Certificate of Experience form at that time. Once you have met the experience requirement you are required to obtain a certificate within 90 days.

**What if I have obtained a CPA certificate, but am not working for a public accounting firm, can I use the CPA designation? If so, when?**

Anyone registering their certificate as active may use the CPA designation. Individuals registering their certificate as inactive must include the caveat (inactive) in the same font as the CPA designation.

**What is the CPE requirement for a CPA certificate? Do I need to renew my certificate?**

A holder of an active CPA certificate must comply with the continuing professional education (CPE) requirement established by the board. The current requirement for active certificate holders is 120 hours in a three year rolling period. Individuals registering inactive are not required to comply with the CPE requirement. Both active and inactive certificates must be renewed annually.

**What is the CPE requirement for an initial certificate holder?**

An individual certificate holder whose initial certificate was issued by another state less than three years before the renewal date shall fulfill the following minimum requirements of CPE:

Initial certificate issued less than one year before the renewal date – none

Initial certificate issued at least one year before the renewal date - 20 hours

Initial certificate issued at least two years but less than three years – 40 hours.

A minimum of 20 hours of CPE credits per year must be reported, regardless of the number of hours accumulated within the three year cycle.

**Does the three year renewal cycle start over every three years?**

No. CPE is figured on a rolling three year cycle. Each June 30th, you must have a total of at least 120 hours when you add the current year just ending and the previous 2 years. Each year, the previous 3rd total drops off. You always count the current year and the previous two years.

**What happens if I am not able to acquire the minimum number of hours?**

If you find you are going to be short hours, please contact the Board office as soon as possible and explain the situation. ARSD 20:75:04:11 allows for extensions to complete CPE hours. A 30 to 90 day extension period may administratively be granted on a one time basis. The board shall review subsequent requests for extensions and may grant them on a case by case basis for good cause. Good cause includes personal emergencies, acts of God, or administrative errors made by the board.

**How do I know if a course qualifies as CPE?**

ARSD 20:75:04:02 describes the general qualifying criteria of continuing professional education. It must be a program of formal learning that directly contributes to the professional competence of a licensee in the practice of accountancy. A program that promotes professional competence in the practice of accountancy is defined as one that refers to the process, methods, or principles of accounting or directly relates to the licensee's employment and is above the level of the licensee's current knowledge.

Course sponsors should keep attendance for at least four years; provide a course outline and a certificate of completion.

Self study courses must be graded and a completion certificate must be received.

CPE credit is granted based on a 50 minute hour. After the first hour of instruction, a half credit increment may be granted for 25 minutes of course instruction.

**Should I submit documentation when I report my hours at renewal time?**

It is not necessary to submit substantiating documentation for CPE reported. However, please keep accurate records of what you report to the board. In the event that you are chosen for the board's annual CPE audit you will then be required to substantiate all CPE reported during your three-year CPE cycle.

**What are the procedures for a licensee of another state transferring to South Dakota?**

If you are a licensee of another state transferring to South Dakota you must contact the Board. Based on licensing information taken from you, the board staff will determine whether the state you hold a license in is substantially equivalent to South Dakota. If the state you are transferring from is not substantially equivalent to South Dakota, your individual qualifications may qualify you for substantial equivalency under South Dakota law.

**If I am deemed to be substantially equivalent, what procedures should I follow to become eligible to practice or to use the CPA**

**designation in South Dakota?**

You will be asked to complete an application provided by the board, and to send a "interstate exchange form" to the board in which your license was issued. Once the board receives the licensing fee and processes the forms, you will be registered to practice accounting in South Dakota. If you are planning to work in public accounting, you must meet the 375 hours of experience requirement for attest work to perform audits, reviews and compilations, the board office will provide a certificate of experience form for these purposes. Individuals working in private industry need only comply with the one-year experience requirement defined in 36-20B-21. If you are not providing accounting services to the public, you may register your certificate/license as inactive. Inactive licensees are not required to comply with the continuing professional education requirement, however, they must use the caveat "inactive" next to their CPA designation.

**What is South Dakota's licensing requirement for a licensee living in another state, performing or offering to perform accounting services to South Dakota clients?**

Non-resident CPA's licensed in another state, may file notification with the South Dakota State Board. Notification must be filed annually. The fee for filing notification is \$50.

**If I received a South Dakota license based on my license in another state, does South Dakota require that I keep the license in the other state in good standing?**

No, once you have been issued a South Dakota license it is not a requirement of South Dakota that you remain licensed in the original state of licensure. However, the board cautions individuals to contact the board in which their original license was granted to ensure continued compliance with the regulations in that State.

**If I maintain my license in the issuing state, and report CPE to this state, must I also report CPE to South Dakota?**

No. You may sign a waiver on the back of the annual renewal form, which states, you are reporting to another state. The board will verify with the issuing state on an annual basis.

**Do I need an Active certificate to perform tax and/or bookkeeping?**

Yes. Although tax and bookkeeping are not regulated under the South Dakota Accountancy Act, the CPA designation is. If you are a CPA, performing or offering to perform any type of accounting services to the public, you must maintain an active CPA license.

**When do I need a firm permit?**

If you are performing or offering to perform reviews, audits or compilations (attest functions) to the public, you must do so through a licensed firm. You may obtain a firm permit from the board office or by accessing our website and clicking on licensing forms.

**Is a firm permit required for bookkeeping and/or the preparation of tax returns?**

No. However, if you include the word CPA, Accounting or Accountancy in your business name, you will be required to have a firm permit. If you are representing yourself as a CPA firm to the public, you must be licensed, even if you are not offering to perform attest services. The CPA designation is regulated under the Accountancy Act.

**When am I required to submit to a Peer Review?**

If you are performing audits, compilations and/or reviews you are subject to peer review. If you are only preparing compilations without disclosures, you may qualify for an off-site review. If you are required to have a peer review by the AICPA, you may apply to the board for an equivalent review. You will be required to complete a request for an equivalent review and submit it to the South Dakota board along with a fee of \$75. Once the review is complete, the firm is required to submit the letter of acceptance, letter of comments, if any, and response to letter of comments within 30 days of issuance or pay a late fee penalty of \$50.

If the firm is not subject to a peer review by the AICPA, the firm may apply for a South Dakota review. The fee is \$75 and documentation is required to be submitted within 30 days of receipt from the peer reviewer. You may request a list of qualified reviewers in your area from the board office. All firms performing attest must submit to a peer review once every three years. New firms must submit to a peer review after the first year of operating as a South Dakota firm.

**ATTENTION FIRMS – MENTORS NEEDED**

The board has identified a need for graduate students in South Dakota to be offered the opportunity to become familiar with the accessing of Professional Standards on-line.

The computerized CPA Examination set for launch in April 2004 requires candidates to access professional literature on line within simulations, which account for up to 20% of the section score. If you have future exam candidates working within your firm, please provide this valuable training and allow future candidates to gain the experience required to be successful on the new computerized Uniform CPA Examination.

Plans for South Dakota Colleges and Universities to incorporate on-line access to professional standards are currently under consideration, however, at this writing they have not yet been implemented into the curriculum. Any firm interested in mentoring a graduate student this summer and/or fall in the utilization of these research tools is encouraged to contact the South Dakota State Board Office. We will put you in touch with future exam candidates that have been identified as requiring exposure and training in accessing on-line professional literature.

This is a wonderful way to promote the profession and at the same time help South Dakota's graduate students, as they embark on a new career.

## **PCAOB RELEASES REGISTRATION PLAN**

Registration with the Public Company Accounting Oversight Board (PCAOB) will be required for all firms that wish to prepare or issue audit reports on SEC registrants. This will include sole practitioners, but not all individual accountants. However, as part of the firm's registration application, disclosure of the names of all accountants associated with the firm will be required. The PCAOB proposal does not exempt non-US public accounting firms from registration. For updates on new regulations governing accounting firms with SEC clients check the sec.gov website.

## **FASB Establishes Small Business Advisory Committee**

FASB has established a Small Business Advisory Committee to help in developing U.S. Accounting standards. Committee members will be a resource to the FASB in providing additional and ongoing input on accounting issues before the Board.

While FASB has met with members of small businesses in the past as part of its due process procedures, establishment of a formal committee that provides the perspectives of this group will offer greater opportunity to share ideas, knowledge and experience with the Board as well as with the other group members.

The Committee is comprised of 24 lenders, investors and analyst, preparers of financial statements from a broad range of businesses, including controllers and chief financial officers, and auditors from the small business community.

The Committee's inaugural meeting is slated for May at the FASB's offices in Norwalk, Connecticut.

In response to the many issues facing small businesses and the CPA's who represent them, the AICPA appointed a task force to study the issue of reporting for privately-held business in December 2003.

The task force which is chaired by former AICPA Chairman, Jim Castellano, hopes to engage in dialogue about GAAP-based financial statements and embrace a grass roots effort to speak with constituents of private company financial reporting, with a particularly strong focus on the users of that reporting.

Some concerns that have come to the forefront in the post Sarbanes-Oxley environment from CPA's offering services to small businesses include:

- Some level of frustration with the relevance of the current body of GAAP literature to small businesses.
- The belief among some CPAs that lenders don't appear to be using all of the GAAP information required in financial statements.
- The cost/benefit equation for private companies of certain reporting and disclosures which may have been designed primarily for public companies.
- A trend in recent efforts of the Financial Accounting Standards Board (FASB) towards convergence with International standards and fair value accounting.

FASB is now essentially financed by the SEC registrant community. The AICPA has established the Private Company Financial Reporting Task Force to help ensure concerns of small businesses and the CPAs that serve them get the appropriate attention in this new environment.

## **Focus on the Users**

The strategy for the task force is to first determine "if" there is an issue with traditional GAAP financial statements of private companies, particularly among those who rely on those statements in making lending, investing and other business decisions.

The task force will be taking unprecedented steps to reach out to these users by publishing articles, participating at conferences, conducting focus groups and "town hall" type forums. It will gather input from lenders, investors, business owners, **practitioners** and other stakeholders through these efforts and through various other survey and research methods.

Due to the geographical make up of South Dakota, CPA's licensed in South Dakota primarily provide services to small businesses in rural



communities. This information has been provided to encourage you to monitor the activities of the PRIVATE COMPANY FINANCIAL REPORTING TASK FORCE, established by the AICPA and provide feedback to the process by logging on to [www.aicpa.org](http://www.aicpa.org). You may also find it useful to monitor the new Small business Advisory Committee established by FASB by logging on to [www.fasb.org](http://www.fasb.org).

**STATE BOARD OF  
BOARD OF ACCOUNTANCY**

**(605) 367-5770**

**(605) 367-5773 – FAX**

**[www.state.sd.us/dol/boards/accountancy](http://www.state.sd.us/dol/boards/accountancy)**

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Chair

Madison

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Mitchell

John E. Peterson, PhD

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Aberdeen

Bobbi Barnhill

Executive Director

**Julie Iverson**

**Administrative Assistant**

**MOVING - LET US KNOW**

**SDCL: 36-20B-29 requires holders of certificates to notify the Board within 30 days of change of address or in employment.**

**Certificate**

**Holder** \_\_\_\_\_

**Last name Jr./III First Middle**

**Certificate #** \_\_\_\_\_ **Send Mail to** \_\_\_\_\_ **Home**  
\_\_\_\_\_ **Business**

**New Home Address**

\_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
\_\_\_\_\_

CPA Firm/Business Name \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
\_\_\_\_\_

**New Business Address**

\_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
\_\_\_\_\_

Bus. Telephone: ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_  
\_\_\_\_\_

Bus. Fax ( ) \_\_\_\_\_ E-mail address \_\_\_\_\_  
\_\_\_\_\_

**Mail to: SD State Board of Accountancy Fax to: (605) 367-5773**

South Dakota State Board of Accountancy

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