

SOUTH DAKOTA DEPARTMENT OF LABOR AND REGULATION
SOUTH DAKOTA BOARD OF ACCOUNTANCY

301 East 14th Street Suite 200, Sioux Falls, SD 57104
(605) 367-5770 accountancy.sd.gov

INITIAL APPLICATION FOR FIRM PERMIT TO PRACTICE PUBLIC ACCOUNTANCY FOR YEAR ENDING JULY 31, 2026

1. Firm Name: _____ EIN: _____
2. Principal Office Address: _____
3. Principal Office Phone: _____ Fax Number: _____ e-mail: _____
 (a) Person to contact regarding firm applications: _____
 (List address and phone number if different than principal office) _____
 (b) Licensee in charge: _____
4. Designation used: Certified Public Accountant(s) Public Accountant(s)
5. Type of entity: Proprietorship Partnership Professional Corp Limited Liability Co Limited Liability Partnership
6. Are all owners of this firm, active certificate holders? Yes No How many firm owners are there? _____

What percentage of the firm is owned by licensees? _____ by non-licensees? _____

Note: the definition of owner may be found at SDCL 36-20B-1(12A)

Attach a list of all non-CPA/PA owners. Include name, address, job title, percent of ownership, and percent of time devoted to the firm.

8. List all states (**other than SD**) in which this firm has applied for or holds a permit to practice public accountancy:

9. Pursuant to SDCL 36-20B-35, each holder of or applicant for a permit under this chapter shall notify the board in writing, within thirty days after its occurrence, of any change in the identity of any partner, officer, shareholder, member, or manager whose principal place of business is in this state, any change in the identity of the person in charge of the firm, and any issuance, denial, revocation, or suspension of a permit by any other state.

If you answer "Yes" to any of the questions below, you must provide a statement of explanation with this application.

- | | | |
|-----|----|---|
| yes | no | Has this firm ever had an application for a permit to practice public accountancy denied or had such a permit revoked or suspended by any state or Federal agency? |
| yes | no | Has this firm been investigated, charged, or disciplined; or are you currently under investigation by a governing or licensing board or by a state or federal agency or the AICPA or any state CPA society? |
| yes | no | Has this firm been party to any civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence? |

10. Attach check to South Dakota Board of Accountancy.
11. ATTACH A SAMPLE OF LETTERHEAD USED BY THE FIRM. (Actual letterhead; not a copy)
 Check if firm has no letterhead

EXEMPTION FROM PEER REVIEW

If the firm wishes to claim exemption from Peer Review, the following statement must be completed and signed.

I, _____, _____ of _____ do hereby
(Name) (Title) (Firm)

represent to the South Dakota Board of Accountancy this firm has not and will not engage in the financial reporting area of practice, including audits, reviews, compilations, accounting services on prospective financial information, and any examination, review, or agreed upon procedures engagement to be performed in accordance with SSAE in South Dakota between January 1 and December 31, 2025, and it will immediately notify the board in writing if it engages in such practice in South Dakota.

Signature

CERTIFIED TRUE STATEMENT

I, the undersigned, declare and affirm under the penalties of perjury that this claim (petition, application, information) has been examined by me, and to the best of my knowledge and belief, is in all things true and correct. Any person who signs such statement as provided for in this section, knowing the same to be false or untrue, in whole or in part, shall be guilty of perjury. I understand when a firm permit to practice public accountancy is issued to a firm, it must be surrendered upon demand by the State Board of Accountancy upon the firm's failure to pay the fees or upon revocation by the State Board of the firm permit for other causes as prescribed by law.

Date

Signature

FRAUD OR DECEIT IN THIS APPLICATION IS CAUSE FOR DENIAL OR REVOCATION OF THE FIRM PERMIT

FOR OFFICE USE ONLY

Initial Firm Permit No. _____ approved on _____

Received Letterhead: Yes _____ No _____

Articles Received: Yes _____ No _____

WEB ID & Password sent _____

NOTES: