APPLICATION FOR A PROFESSIONAL CORPORATION LICENSE
PER MGL CHAPTER 156A

A CPA firm wishing to engage within the Commonwealth of Massachusetts in the practice of public accounting as a Professional Corporation (PC) must register with the Board of Public Accountancy as such; provided, that the incorporators, officers, directors and shareholders, engaged within the Commonwealth in the practice of public accounting, are certified public accountants registered and currently licensed in the Commonwealth of Massachusetts.

Application for registration shall be made upon the affidavit of an officer, director or shareholder of the PC who holds a valid current license as a CPA. The Board of Public Accountancy will grant a license to the PC provided that all of the following steps are completed.

STEP 1. Complete Certificate By Regulatory Board by listing the exact name of the PC and the incorporators, officers, directors and shareholders of the PC who will be practicing public accountancy in the Commonwealth of Massachusetts and hold a current Massachusetts CPA license. Mail the complete Certificate to the Board of Public Accountancy with a fee of $15.00 per CPA shareholder (check or money order payable to the Commonwealth of Massachusetts). The Board will verify the shareholder’s current licensure status by signing, dating & sealing the Certificate and returning this to sender so that you may proceed to STEP 2.

STEP 2. Proceed to the Secretary of the Commonwealth of Massachusetts, Corporations Division with the completed Certificate By Regulatory Board and any other forms and fees that they may require to register the PC with them. For further information contact the Corporations Division at 617-727-2850 or visit their web site at www.state.ma.us/sec.

STEP 3. After incorporating the PC with the Secretary of the Commonwealth of Massachusetts, submit the following items to the Board of Public Accountancy within ten business days of incorporation;

A) Completed Professional Corporation Registration Affidavit,
B) Registration fee: $351.00 -check/money order made payable to the Comm. of Massachusetts.
C) Copy of Articles of Organization (MGL c. 156A) approved by the Massachusetts Secretary of the Commonwealth Corporation Division and
D) Photocopy of all shareholders’ current CPA licenses.

For information on acceptable Firm Names, including using the designation “and Associates”, or “and Company”, please see Board’s Rules and Regulations 252 CMR 3.05(5) (b) and (c).

The Secretary of the Commonwealth will not allow Non-CPA shareholders to register as owners of a Professional Corporation.
PROFESSIONAL CORPORATION (PC) REGISTRATION AFFIDAVIT
PER MGL CHAPTER 156A

PC Name: _________________________________________________________________

Address: ___________________________________________________________________
          No.            City/Town  State  Zip Code

Phone Number: __________________________ Federal ID #_________________________

List the names of all CPA shareholders with a Massachusetts license.

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<th>NAME</th>
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Date PC was approved by the Secretary of the Commonwealth ________________________

I agree that the PC will abide by the law M.G.L. c. 112, § 87A-E½ and rules 252 CMR and will report to the Board in writing any changes in shareholders, officers or directors or any corporate change within thirty (30) days of the change. I attest that all statements made herein are truthful and are made under the pains and penalties of perjury.

_________________________________________   _______________________
CPA’s Officer Signature and Title      Date

The following items must be included with completed Professional Corporation Registration Affidavit

___ Registration fee: $351.00 (check/money order payable to the Commonwealth of Massachusetts
___ Copy of Articles of Organization (MGL c. 156A) approved by the Massachusetts Secretary of the Commonwealth, Corporation Division;
___ Photocopy of all shareholders current CPA licenses.

PC Affidavit Form 2010
CERTIFICATE BY REGULATORY BOARD**
(General Laws, Chapter 112 or 221)

In compliance with General Laws, Chapter 156A, Section 7, the MASSACHUSETTS BOARD OF PUBLIC ACCOUNTANCY hereby certifies that in connection with the incorporation of

______________________________________________
(Exact name of corporation)

a professional corporation formed to render ________________________________________________ services,
(Type of professional service to be rendered)

the below listed incorporators, officers, directors, and shareholders are duly licensed as Certified Public Accountants by the Commonwealth of Massachusetts.

INCORPORATORS  RESIDENTIAL ADDRESS

OFFICERS  RESIDENTIAL ADDRESS

DIRECTORS  RESIDENTIAL ADDRESS

SHAREHOLDERS  RESIDENTIAL ADDRESS

BOARD OF PUBLIC ACCOUNTANCY USE ONLY

SIGNED this ____________ day of ________________________________, 20 ________________

By __________________________________________________________________________* Chairman/*Clerk

* Delete the inapplicable word.

** Certain regulatory boards require a fee for the issuance of this certificate.