

**The Commonwealth of Massachusetts  
Board of Public Accountancy  
1000 Washington Street, Suite 710  
Boston, MA 02118-6100**

[www.mass.gov/dpl/boards/pa](http://www.mass.gov/dpl/boards/pa)

617-727-1806

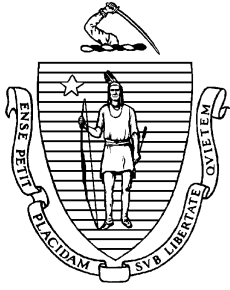
**APPLICATION FOR A PARTNERSHIP LICENSE**

CPAs that form a Partnership to practice public accounting within the Commonwealth of Massachusetts, must apply for a Partnership license. The CPAs must hold a current CPA.. For information on Non-CPA owners, see informational sheet included with this application package. The Rules and Regulations (252 CMR) and Statute (M.G.L. c. 112, § 87A-E½) are available at [www.state.ma.us/reg/boards/pa](http://www.state.ma.us/reg/boards/pa).

Application for registration to practice as a CPA Partnership shall be made upon the Registration Affidavit by a managing partner of a Partnership who meets the Board's requirements. Registration will not be granted until all of the following items are completed and forwarded to the Board.

- A) Completed Partnership Registration Affidavit;
- B) Registration fee: \$351.00,- check/money order payable to the Comm. of Massachusetts;
- C) Photocopy of CPAs current license(s);
- D) If applicable, for information on Non-CPA owner(s) of Licensed CPA Firms, see informational sheet included with this application.

For information on acceptable Firm Names, including using the designation "and Associates," or "and Company", please see Board Rules and Regulations 252 CMR, 3.05 (4) (b) Firm Names. Available at [www.state.ma.us/reg/boards/pa](http://www.state.ma.us/reg/boards/pa)



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Division of Professional Licensure  
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PARTNERSHIP REGISTRATION AFFIDAVIT

Partnership Name: \_\_\_\_\_

Address: \_\_\_\_\_  
No. City/Town State Zip Code

Phone Number: \_\_\_\_\_ Federal ID # \_\_\_\_\_

List the names of all partners, include license number, expiration date and license type

NAME	LICENSE #	EXPIRATION DATE	LICENSE TYPE

If you need more space continue on a separate page.

Date Partnership established \_\_\_\_\_

I agree that the Partnership will abide by statute M.G.L. c. 112, § 87A-E½ and the rules 252 CMR and will report to the Board in writing any changes in partners or any other company 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 Partner's Signature and Title

\_\_\_\_\_  
Date

**The following items must be included with completed Partnership Registration Affidavit**

- \_\_\_ Registration fee: \$351.00, -check/money order payable to the Comm. of Massachusetts
- \_\_\_ Photocopy of all partners' current licenses
- \_\_\_ Firms with Non-CPA owners include statement

## NON-CPA OWNERSHIP OF LICENSED CPA FIRMS

**Per recent amendments to M.G.L. c. 112, § 87B½, CPA firms (business corporations (BC), partnerships, LLPs and LLCs) will be allowed to become licensed and admit non-CPAs as shareholders (and officers and directors), partners or members (managers) provided that the following conditions exist:**

1. That a simple majority of the ownership of the firm in terms of financial interests and voting rights (control) of the firm belong to holders of a CPA certificate and current license.
2. All non-CPAs must be natural persons and actively involved in providing professional services for the licensed entity or its affiliated entities.
3. The managing partner or agent of the firm must be a licensed CPA.
4. Non-CPA owners do not hold themselves out to the public as CPAs or sign reports on financial statements.
5. The firm and its entire ownership, including non-CPA owners must comply with all other requirements of 252 CMR (available at [www.state.ma.us/reg/boards/pa](http://www.state.ma.us/reg/boards/pa)).

**In order to become licensed as a CPA firm (with two or more CPA owners), the managing partner will complete the registration affidavit of the entity along with information regarding non-CPA owner(s) and their non-CPA licenses, if applicable. In addition, the managing partner must include a written statement with each non-CPA(s) individual's name(s), the date of admission as a shareholder, partner or member and the managing partner must also certify in this letter to the Board that each non-CPA partner:**

1. Has not been convicted of a felony or any other crime, an element of which is dishonesty or fraud, under the laws of any state of the United States or of any other jurisdiction if the acts committed would constitute a crime under the laws of the Commonwealth; and
2. If applicable, (a) has not had any individual professional or vocational license or the right to practice a profession or vocation revoked or suspended for reasons other than nonpayment of dues or fees, or (b) does not have a pending disciplinary investigation, or (c) has not been denied reinstatement by a licensing agency of any state or the United States, or of any other jurisdiction; and
3. Has not been in violation of any rule or regulation regarding character or conduct adopted in 252 CMR; and
4. Has not failed to timely file a report of the conditions set forth above as required by subparagraph 4 of M.G.L. c. 112, §87B½ (available at [www.state.ma.us/reg/boards/pa](http://www.state.ma.us/reg/boards/pa)).

**At that point, the firm could become licensed utilizing one or all of the licensed CPAs names (two or more CPA owners) and include the designation "and Company" or "and Associates" if they choose. These firms can also utilize Certified Public Accountants or CPAs in the firm name. The Board will not allow CPA firms to use fictitious names or the names of any non-CPA in the firm name.**

**For all CPAs who wish to register the CPA firm with non-CPA owners and only one licensed CPA owner, the Board will only allow a business corporation to use the CPA shareholders' name in the name of the firm. The Board will only allow the CPA's name and the designation "and Company" or "and Associates" if the firm maintains at least one other CPA as a full-time employee. For partnerships, LLCs and LLPs with one CPA owner of majority interest and one or more non-CPA owners of minority interest, these entities must also have at least one full-time CPA as an employee to use designations as above. Each of these entities can only designate themselves as Certified Public Accountant or use CPA in the firm name (example, G. Washington, CPA Inc. or LLC or LLP; G. Washington, Inc, Certified Public Accountant). Otherwise, the CPA owner has to verify that there is at least one CPA employee at registration of the firm (and at all times in the future) in order to use the designation as a firm of CPAs.**