ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

Physical Address
770 Washington Ave, Ste 226
Montgomery, AL 36104-3807

Mailing Address
PO Box 300375
Montgomery, AL 36130-0375

Telephone: 334-242-5700
www.asbpa.alabama.gov

D. Boyd Busby, CPA
Executive Director

2026-2027 REGISTRATION OF FIRM NAME AND OFFICE FORM INSTRUCTIONS

Applicable changes in Board laws and rules have been incorporated into these instructions. You are encouraged to read all instructions since there are several changes.

It is the responsibility of the Resident Manager to register the firm timely, regardless of whether he or she receives the Board's courtesy reminder(s).

ANNUAL FIRM REGISTRATION: All Alabama CPA and PA firms are required by the Alabama Accountancy Law (Title 34, Chapter 1, Code of Alabama 1975) to register with the Alabama State Board of Public Accountancy ("the Board") within 30 days after opening and annually thereafter. Each Alabama CPA and PA firm must obtain an annual firm permit to practice.

You may register online by going to the Board's website and clicking on the following link: http://www.asbpa.alabama.gov. Instructions for online registration are provided at every step. All major credit cards (Visa, MC, AmEx, and Discover) can be used for online payment! *If registration is done through the online procedure, the paper form is NOT to be used.* If the CPA or PA chooses to register the firm manually, please print the 2026-2027 Firm Registration Form from the Board's website, complete and mail to the Board with one of these preferred payment methods, **CHECK, MONEY ORDER, or CASHIER'S CHECK**, made payable to the Alabama State Board of Public Accountancy in the amount of **$130.00** for the required annual firm permit fee. The firm registration is due on October 1, 2026; however, the rules do provide a grace period for filing through December 31, 2026. All manually completed firm registration forms and fees should be mailed to the Alabama State Board of Public Accountancy, PO Box 300375, Montgomery, Alabama 36130-0375.

In the event of any change in legal form of a firm, the new or successor firm must apply for an initial firm permit within 30 days and pay the required **$130.00** annual firm permit fee. (Please contact the Board office to complete a firm name change.)

Section 34-1-2 of the Code of Alabama 1975 defines firms as sole proprietorships, partnerships, professional corporations, professional associations, limited liability companies, limited liability partnerships or any other form of business entity now or hereafter recognized by Alabama law. If you are practicing as a sole proprietorship, you must register annually as an individual CPA or PA **and** as a firm. If you are practicing as a sole proprietorship or have created a new firm of another type and such firm is not currently registered with the Board, it is your responsibility to contact the Board office, register the firm and obtain a firm permit to practice for 2026.-2027

Resident managers of all firms and firm offices in Alabama must be CPAs and/or PAs who hold valid annual permits to practice (active status). CPAs and/or PAs not practicing public accounting or who are otherwise ineligible for an annual permit or who have elected inactive or retired status cannot serve in the capacity of resident manager for a firm or firm office in Alabama.

DELINQUENT STATUS: Firm registrations submitted online or postmarked after December 31, 2026 are considered delinquent. A $100.00 penalty is due for firm registrations submitted from January 1, 2027 through February 28, 2027. The penalty increases to $500.00 for firm registrations submitted March 1, 2027 through March 31, 2027. On April 1, 2027 disciplinary actions ensue for unpaid fees and penalties; therefore, we encourage you to file as near the October 1, 2026 due date as possible.

2026-2027 REGISTRATION OF FIRM NAME AND OFFICE FORM: Please complete all applicable data elements.

REGISTRATION OF FIRM NAME AND OFFICE: This section should be self-explanatory with the clarification that the Resident Manager must be an active Alabama CPA or PA. The Resident Manager will be the sole proprietor, managing partner, managing shareholder, or managing member of the firm. The certificate number and last four digits of the Social Security Number of the Resident Manager must be included. **NOTE:** ***The firm registration will not be processed until the individual registration of the firm's Resident Manager has been processed.***

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): Please input your 9-digit FEIN. NOTE: If you are a Sole Proprietor, you may not have a FEIN.

(over)

TYPE OF FIRMS: Sole Proprietor, Partnership, Professional Corporation (PC), Professional Association (PA), Limited Liability Company (LLC), Limited Liability Partnerships (LLP), or Corporation. Please review "*Firm Ownership Quick Guide*" for additional information.

REPORTS ISSUED BY YOUR FIRM: This section must be completed in its entirety. Accurate completion of this section is critical because this data is used to determine whether a firm Peer Review is required.

PEER REVIEW: The data elements requested in this section should be self-explanatory. **Firms with Peer Reviews due in 2026 but not completed will not be issued a permit until the Peer Review is complete.** Firms with Peer Reviews completed in 2026 must submit a copy of the Peer Review Report **acceptance letter** from the administering entity. The letter may be sent prior to or with the Firm Registration Form, although the earlier submission is encouraged. A Peer Review is considered completed when the firm has taken all actions required by the Peer Review Committee and has been notified of the completion of the review by the administering entity.

REGISTRATION OF ADDITIONAL OFFICE(S): This section should be completed **only** by firms that have more than one physical office in Alabama. The Resident Manager of each additional office must be an active Alabama CPA or PA. Such resident manager may serve in such capacity in only one office in this State, which shall be his principal place of employment and which he manages on a continuous, full-time basis. The certificate number and last four digits of the Social Security Number of the Resident Manager must be included.

FIRM EMPLOYEES: This section must be completed by listing **only** CPAs and PAs affiliated with the firm. The listing must include the names of all CPAs and PAs that are owners and/or employees of the Firm. The data elements requested are name, indication of CPA or PA, certificate number, class within the firm (O=Sole Proprietor, P=Partner, S=Shareholder, M=Member, E=Employee), and office location.

NON-LICENSEE OWNERS: This section must be completed by indicating the percentage of firm ownership by licensees and non-licensees and by listing all non-licensee owners (NLO) affiliated with the firm. The data elements requested are name, indication of previous CPA or PA licensing (yes or no response), percentage of time devoted to the firm (shown as "Percent Work Time"), percentage of firm ownership, and office location. Licensed Owners and all owners are Active Individual licensees as defined by § 34-1-6 (a)(1), Code of Alabama 1975. All NLOs are Active Individual Participants as defined by § 34-1-6 (a)(5)(b), Code of Alabama 1975. **NOTE**: All non-licensee owners of Alabama CPA and PA firms are required by law to register annually with the Alabama State Board of Public Accountancy, pay an annual registration fee, and satisfy continuing education requirements. Registration must be accomplished for renewing and new NLOs. The NLO must register and pay the required amount of $100.00 for the required annual fee, and submit CPE, if applicable.

SELF-REPORTING INFORMATION: Answering questions 1 through 3 is a requirement. Your signature is a required field. **Note**: If the Self-Reporting page is not complete, your registration will be delayed.

SIGNATURE BLOCK: This section requires the original signature of the firm's Resident Manager and the date signed.

FIRM NOTIFICATION REQUIREMENTS: Firms must notify the Board in writing within 30 days of any of the following events occurring:

(a) Change of firm address;
(b) Formation of a new firm;
(c) Addition, withdrawal, retirement, or death of a partner, member, manager, shareholder, or non-licensee owner;
(d) Any change to the name of the firm;
(e) Termination of the firm;
(f) Change in the resident manager of any office or branch office in this state;
(g) Establishment of a new branch office or the closing or change of address of a branch office in this state; and
(h) The occurrence of any event that would cause the firm to be in non-compliance with Alabama's Accountancy Law and Board Rules.

Such changes can be mailed to the Board office. There is also an on-line Firm Change of Information Form on our website at http://www.asbpa.alabama.gov.

2026-2027 REGISTRATION OF FIRM NAME AND OFFICE FORM

ALABAMA **S**TATE **B**OARD OF **P**UBLIC **A**CCOUNTANCY
PO BOX 300375
MONTGOMERY, AL 36130-0375
Phone: 334-242-5700 ~ Website: www.asbpa.alabama.gov

Registration Fee: *$130.00* ***DUE:*** *OCTOBER 1, 2026* ~ ***DELINQUENT:*** *JANUARY 1, 2027*

The following information is required to comply with the provisions of Sections 34-1-6, 34-1-9, 34-1-10, and 34-1-11, Code of Alabama 1975, to register your firm name and office for the fiscal year October 1, 2026 to September 30, 2027.

IMPORTANT PAYMENT INFORMATION*: To register online using a credit card, go to the website listed above.* To **avoid** paying a late penalty, registration forms must be postmarked on or before December 31, 2026. Registration renewals received with a postmark after this date are subject to a late renewal penalty. *The late renewal penalty is $100 for renewals postmarked from January 1, 2027 through February 28, 2027; $500 for renewals postmarked on or after March 1, 2027; on April 1, 2027 disciplinary actions ensue for unpaid fees and penalties. If registering using the paper form, the Board's preferred payment method is either CHECK, MONEY ORDER or CASHIER'S CHECK (no credit cards).*

❑ CPA or ❑ PA Firm #: F_____ Date Firm Created: _____

Firm Name: _____

Mailing Address: _____

City, State, Zip: _____

Firm Phone: _____

Federal Employer Identification Number (FEIN): _____ - _____

Type of Firm – review "*Firm Ownership Quick Guide*" for additional information:
❑ Sole Proprietor ❑ Partnership ❑ PC ❑ PA ❑ LLC ❑ LLP ❑ Corporation ❑ Other

Resident Manager: _____
First Middle Last Suffix

Cert #: _____ SSN: xxx – xx – _____ (last 4-digits only)

Phone: _____ → ❑ Home, ❑ Work or ❑ Cell

Email: _____

REPORTS ISSUED BY YOUR FIRM Mark all applicable reports.

_____ Audit Reports
_____ Compilation Reports
_____ Employee Benefit Plan Audit Reports (ERISA)
_____ Government Single Audit Reports

CHECK if No Reports Issued

_____ Review Reports
_____ Special Reports
_____ General Contractors Board Reports

PEER REVIEW Firms with Peer Reviews **due in 2026**, must submit a copy of the Peer Review Report acceptance letter from the administering entity.

Date of Last Review: _____ Peer Review Number: _____

Performed by: _____ End Date of Last Review Period: _____

Next Review Due: _____

ASBPA USE ONLY

Date Received: _____ Date Processed: _____ Deposit Date: _____

Regis Fee: _____ Late Fee: _____ Admin Fine: _____ Reinstate Fee: _____ TOTAL: _____
NOTES:

Firm Name: _____ Firm No: _____

2026-2027 REGISTRATION OF FIRM NAME AND OFFICE FORM

OFFICES, EMPLOYEES, NON-LICENSED OWNERS

REGISTRATION OF ADDITIONAL OFFICE(S) *This section should be completed only by firms that have more than one office in Alabama. The name, Alabama certificate number and Social Security Number of the Resident Manager are required. Use additional pages if necessary.*

❑ **CHECK if no Additional Offices**.

Address of Additional Office(s)	Resident Manager/Alabama Cert. No./SSN

FIRM EMPLOYEES *(include Resident Manager) Alabama CPAs and PAs Only – use additional pages if necessary.*

CHECK if the Resident Manager is the only Employee.

Name	CPA/PA	Cert #	Class[1]	Office Location

[1]Use the following codes: O=Sole Proprietor P=Partner S=Shareholder M=Member E=Employee

NON-LICENSEE OWNERS *Reference instructions for NLO details. Use additional pages if necessary.*

❑ **CHECK if no Non-licensee Owners.**

Percent of the firm owned by licensees: _____ Percent of the firm owned by non-licensees _____

Name & NLO #* *Please register as an NLO, if not currently registered	Previously a CPA or PA?	Percent Work Time	Percent Ownership	Office Location

Firm Name: _____ Firm No: _____

2026-2027 REGISTRATION OF FIRM NAME AND OFFICE FORM

SELF-REPORTING INFORMATION

DIRECTIONS: *For the* ***period of October 1, 2025 through today's date*** *please read and answer each of the following questions carefully. For each YES answer, attach a separate sheet with a thorough explanation and include appropriate documentation such as related complaints, pleadings, judgments, orders, and settlement agreements.* ***Please check a YES or NO response for each question.***	**YES**	**NO**
1. Has your firm been or is your firm currently a defendant in any type of civil or administrative action related to the practice of public accounting, or in which allegations of accounting violations, dishonesty, fraud, misrepresentation, or breach of fiduciary have been made *that has not previously reported to the Board*?		
2. Has your firm had its authority to practice as a CPA/PA firm denied, placed on probation, suspended, revoked, censured, reprimanded, sanctioned, civil penalty, fine, modification of a license, disciplined, or otherwise restricted (other than failure to pay license or registration fee) by the IRS, SEC, or any other federal or state agency *that has not previously reported to the Board*?		
3. Has your firm had an award or judgment of $150,000 or more against the firm based on a claim of or action for gross negligence, violation of a specific standard of practice, fraud, or misappropriation of money in the practice of public accounting *that has not previously reported to the Board*?		

DISCLAIMER: *I declare that I have registered all offices of this firm which practice Public Accountancy in Alabama; that I have listed the name, Social Security Number, and Alabama certificate number of the resident manager; and that I have listed the names of all Alabama Certified Public Accountants, Public Accountants, and non-licensee owners affiliated with this firm. I further declare that I will promptly report to the Alabama State Board of Public Accountancy any changes to the lists of offices, partners, shareholders, members, resident managers, or non-licensee owners that occur during the period of this registration. Furthermore, I certify under penalty of perjury that all representations made on this form are true and accurate.*

Signature of Resident Manager _____

Date _____