

# APPLICATION FOR TEMPORARY PRACTICE PERMIT

## *Instructions and Requirements*

1. Print clearly all required information in blue or black ink.
2. Sign and date application – allow 15 days processing time.
3. Verification of licensure and expiration date must be received directly from your state of licensure. Applicant is responsible for requesting this information.
4. Review and adhere to the following regulation.

### §11.5 Temporary practice in this Commonwealth.

(a) *Requirements for temporary practice.* A certified public accountant, or partnership or corporation composed of certified public accountants, of another state or other jurisdiction of the United States may temporarily practice public accountancy in this Commonwealth, if the certified public accountant, or partnership or corporation:

- (1) Holds a valid license or registration to practice public accountancy in the other state or jurisdiction.
- (2) Concurrently practices public accountancy in the other state or jurisdiction.
- (3) Does not maintain an office in this commonwealth.
- (4) Pays a fee of \$25 to cover the administration of this section.
- (5) Obtains a temporary practice permit prior to performing the temporary work from the State Board of Accountancy.

(b) *Temporary practice permit.* The temporary practice permit:

- (1) Allows a certified public accountant, or partnership or corporation, who meets the requirements of §§(a) to work for not more than 500 hours in this Commonwealth during a 12-month period, except that this 500 hour limitation does not apply if the holder of a temporary practice permit is working only on a single, nonrecurring engagement.
- (2) Is valid for not more than 12 months.
- (2) Is renewable if the permit was not granted for a single, nonrecurring engagement in excess of 500 hours.

(c) *Failure to meet requirements for temporary practice.* A person, partnership or corporation, of another state or other jurisdiction who wishes to practice public accountancy in this Commonwealth but does not meet the requirements of §§(a) is subject to the full licensing requirements of §8.2 of the act.

(d) *Exemption from requirement of temporary practice permit.* The requirement of a temporary practice permit does not apply to a person, partnership or corporation, who renders bookkeeping and similar technical services, prepares income tax returns, or prepares financial statements, but does not issue a report that expresses an opinion or assurance on the statements.

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### Notes:

A temporary practice permit allows an applicant to work for not more than 500 hours in Pennsylvania during the 12-month period beginning on the date of issuance.

A temporary practice permit is only issued to a certified public accountant, or partnership or corporation composed of certified public accountants, of another state or jurisdiction of the United States.

# STATE BOARD OF ACCOUNTANCY

**MAILING ADDRESS**  
STATE BOARD OF ACCOUNTANCY  
P.O. BOX 2649  
HARRISBURG, PA 17105

**COURIER ADDRESS**  
STATE BOARD OF ACCOUNTANCY  
2601 NORTH THIRD STREET  
HARRISBURG, PA 17110

**PHONE** 717-783-1404  
**FAX** 717-705-5540  
**E-MAIL** [st-accountancy@pa.gov](mailto:st-accountancy@pa.gov)  
**WEBSITE** [www.dos.state.pa.us](http://www.dos.state.pa.us)

## TEMPORARY PRACTICE PERMIT APPLICATION - FEE \$25.00

 FIRM

 INDIVIDUAL

CHECK OR MONEY ORDER PAYABLE TO "COMMONWEALTH OF PA." FEES ARE NON-REFUNDABLE AND NON-TRANSFERABLE. \$20.00 PROCESSING FEE WILL BE CHARGED FOR ANY PAYMENT RETURNED BY YOUR BANK, REGARDLESS OF THE REASON FOR NONPAYMENT. COMPLETE USING BLUE OR BLACK INK-NO TYPEWRITTEN FORMS ACCEPTED

**SECTION 1: Verification of current licensure must be received directly from the state in which you hold a license.**

APPLICANT NAME		
FIRM NAME		
FIRM ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
BUSINESS TELEPHONE NUMBER		
CPA LICENSE NUMBER & STATE		
SOCIAL SECURITY NUMBER		Date of Birth
EMAIL ADDRESS:		

### SECTION 2:

CLIENT NAME		
CLIENT ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
PROJECT LOCATION		
PERIOD OF PERFORMANCE	FROM	TO

### SECTION 3: Brief description of professional services to be performed under temporary permit.


### SECTION 4: Verify that firm does NOT maintain an office in Pennsylvania and list estimated hours of engagement.

<input type="checkbox"/> FIRM DOES NOT MAINTAIN AN OFFICE IN PENNSYLVANIA
ESTIMATED HOURS OF ENGAGEMENT

**SECTION 5:**

LIST TEMPORARY PERMITS PREVIOUSLY ISSUED TO APPLICANT FOR PERFORMANCE IN PENNSYLVANIA:

**SECTION 6: THE FOLLOWING QUESTIONS MUST BE ANSWERED:**

*If you answered "yes" to #2, #3 or #4 provide a certified copy of the record with this application.*

	YES	NO
<b>1. Do you hold a license to practice this profession in any other state or jurisdiction?</b> List:		
<b>2. Have you had any disciplinary action instituted or taken against your license in any state or jurisdiction?</b>	<input type="checkbox"/> Check here if action was taken in PA Certified Copies Not Required	
<b>3. Have you withdrawn an application for a license, had an application for a license denied or refused, or agreed not to reapply for a license in any state or jurisdiction?</b>		
<b>4. Have you been convicted, found guilty or pleaded nolo contendere, or received probation without verdict or accelerated rehabilitative disposition (ARD) as to any felony or misdemeanor, including any drug law violations, or do you have any criminal charges pending and unresolved in any state or jurisdiction? You are not required to disclose any ARD or other criminal matter that has been expunged by order of a court.</b>		

**SECTION 7:**

By signing below, I verify that this form is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 PA.C.S. §4911.

Additionally, I certify that the statements in this application are true and correct to the best of my knowledge, information and belief, and that I am of good moral character. I understand that any false statement made is subject to the penalties of 18 Pa. C.S. §4904 relating to unsworn falsification to authorities and may result in the suspension or revocation of my license or certificate.

\_\_\_\_\_  
 Applicant signature (same person as listed in Section 1 or Officer of Firm)

\_\_\_\_\_  
 Date

## **SOCIAL SECURITY ACT CERTIFICATION**

**This licensing board is obligated to inform each applicant or licensee from whom it requests a Social Security number on any application or form that disclosing such number is mandatory in order for this licensing board to comply with the requirements of the federal Social Security Act pertaining to child support enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa. C.S. § 4304.1(a). In order to enforce domestic support orders, at the request of the Commonwealth's Department of Public Welfare (DPW), this licensing board must provide to DPW information prescribed by DPW about the licensee, including the Social Security number.**

**In the event that this licensing board takes disciplinary action against an applicant or licensee, this board may disclose their Social Security number if applicant or licensee voluntarily agrees to the disclosure of this information to the appropriate professional association. This organization compiles information about individual applicants and licensees and transmits that information to other licensing boards in order to coordinate licensure and disciplinary activities between the individual states. If you do not voluntarily provide your Social Security number for this purpose, information about you will still be transmitted to this organization should you be disciplined by this licensing board, but that information will not include your Social Security number.**

**I certify that I have read the above statement, understand the full intent and I do give this licensing board permission to report my Social Security number to the appropriate professional association or licensing board.**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**