

## Notification of Change in Firm Structure Form

### Instructions

#### Firm Name Change

**Page 2**

If your firm is undergoing a firm name change due to one of the following, complete this section:

- A partner is leaving the firm and not taking accounting or auditing clients from this firm to a new firm.
- A partner is joining the firm and not bringing accounting or auditing clients into the firm.
- A staff member has been promoted to partner.
- A firm name is changed for commercial purposes (i.e. PLLC, LLC, PC)

If the firm name change is for any other reason, please check the applicable section below.

#### Firm Dissolution (A&A Partner Leaving Firm)

**Page 3**

If your firm is dissolving due to a partner leaving the firm and the partner is taking audit or accounting clients from your firm, complete this section. However, if the partner is leaving and taking all of the audit and accounting clients, complete page 8 (note this is considered a "Firm Sale" for peer review purposes).

#### Firm Merger

**Page 5**

If your firm is combining with another firm, complete this section.

#### Firm Purchase

**Page 7**

If your firm purchased another firm, complete this section.

#### Firm Sale

**Page 8**

If your firm was acquired by another firm or a partner is leaving and taking all of the audit and accounting clients (note this is considered a "Firm Sale" for peer review purposes), complete this section.

#### Job Class Change

**Page 9**

If you will no longer be a partner in a firm due to retirement or an industry/job change, complete this section.

#### For firms enrolled in the AICPA Peer Review Program:

If you need assistance in completing this form, please contact your administering state society or the AICPA Peer Review Program at (919) 402-4502 (option 2).

Email, fax or mail the completed form to your administering state society. Please see Exhibit A for a complete list of contact information for all administering entities.

#### For firms enrolled in the CPCAF Peer Review Program:

If you need assistance in completing this form, please contact the CPCAF Peer Review Program at (919) 402-4502 (option 0).

Email, fax or mail the completed form to the CPCAF Peer Review Program at:

Email: [centerprp@aicpa.org](mailto:centerprp@aicpa.org)

Fax: (919) 402-4876

Address: CPCAF Peer Review Program

220 Leigh Farm Road

Durham, NC 27707

ATTN: Administrative Supervisor

**If this form does not apply to your situation, please provide the following information under separate cover.**

- The full firm name, address, e-mail address, phone and fax numbers of your current employer.  
*(If you are not employed at this time, please provide your current status including mailing address, e-mail address and telephone numbers. For example: retired, temporarily left the work force, business/industry, unemployed, etc.)*
- The date your employment began
- The percentages of the A&A practice that you took/brought with you
- Your current job title
- Please indicate whether your current employer is in public accounting or industry

***Firm Name Change***  
Please PRINT legibly on this form

Member Name \_\_\_\_\_

Original Firm Name \_\_\_\_\_

Original Firm Number \_\_\_\_\_

New Firm Name \_\_\_\_\_

Reason for Name  
Change \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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*Comments:*

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Completed By \_\_\_\_\_ Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

### ***Firm Dissolution***

**In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please PRINT legibly on this form.**

Effective Date of Dissolution \_\_\_\_\_ Original Firm Number \_\_\_\_\_

Original Firm Name \_\_\_\_\_

**List below the names and addresses of each resulting firm. For each firm, indicate the percentage of accounting and auditing (A&A) hours (excluding tax or management consulting services) taken from the original firm. All firms must be retaining accounting and audit clients and the hours from such clients MUST TOTAL 100% in order to complete this section. If only one firm will retain accounting and audit clients, this section does not apply – instead, complete page 8 as this is considered a “Firm Sale” for peer review purposes.**

Firm Name 1 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Managing Partner \_\_\_\_\_ Peer Review Contact \_\_\_\_\_

*List all AICPA members who will be practicing within this firm below, attach copies as needed:*

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Firm 1 A&A percentage

Firm Name 2 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Managing Partner \_\_\_\_\_ Peer Review Contact \_\_\_\_\_

*List all AICPA members who will be practicing within this firm below, attach copies as needed:*

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Firm 2 A&A percentage

***Firm Dissolution (continued)***

Firm Name 3 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

List all AICPA members who will be practicing within this firm below, attach copies as needed:

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
 Check One: Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Firm 3 A&A percentage

**TOTAL FIRM A&A PERCENTAGES**

*(Total must equal 100%)*

Firm 1 A&A percentage

Firm 2 A&A percentage

Firm 3 A&A percentage

**TOTAL A&A 100%**

Comments:

Completed By \_\_\_\_\_

Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_

Phone Number \_\_\_\_\_

## Firm Merger

In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please PRINT legibly on this form.

Effective Date of Merger \_\_\_\_\_

Resulting Firm Name \_\_\_\_\_

List below the names and addresses of each merging firm. For each firm, indicate the percentage of accounting and auditing (A&A) hours (excluding tax or management consulting services) brought into the resulting firm. The percentage from all firms MUST TOTAL 100% in order to complete this section. If only one firm will bring accounting and audit clients, this section does not apply – instead, complete the page 7 as this is considered a “Firm Purchase” for peer review purposes.

Firm Name 1 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Firm Number \_\_\_\_\_

List all AICPA members from Firm 1 who will be practicing within the resulting firm, attach copies as needed:

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 1 A&A percentage

Firm Name 2 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Firm Number \_\_\_\_\_

List all AICPA members from Firm 2 who will be practicing within the resulting firm, attach copies as needed:

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 2 A&A percentage

**Firm Merger (continued)**

Firm Name 3 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Firm Number \_\_\_\_\_

List all AICPA members from Firm 3 who will be practicing within the resulting firm, attach copies as needed:

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 3 percentage

**TOTAL FIRM A&A PERCENTAGES**

*(Total must equal 100%)*

Firm 1 A&A percentage

Firm 2 A&A percentage

Firm 3 A&A percentage

TOTAL A&A	<b>100%</b>
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Comments:

Completed By \_\_\_\_\_

Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_

Phone Number \_\_\_\_\_

**Firm Purchase**

Please PRINT legibly on this form

Effective Date of Purchase \_\_\_\_\_

Name of Purchased Firm \_\_\_\_\_

Firm Number of Purchased Firm \_\_\_\_\_

Information for Purchasing Firm:

Firm Name \_\_\_\_\_

Firm Number \_\_\_\_\_

Firm Address \_\_\_\_\_

Email Address \_\_\_\_\_

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Are any of the purchased firms' members working for the purchasing firm? Yes \_\_\_ No \_\_\_

*If yes, list all AICPA members of the purchased firm who will be working for the purchasing firm, attach copies as needed:*

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
Check One: Staff \_\_\_ Sole Practitioner \_\_\_ Partner \_\_\_ Shareholder \_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
Check One: Staff \_\_\_ Sole Practitioner \_\_\_ Partner \_\_\_ Shareholder \_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
Check One: Staff \_\_\_ Sole Practitioner \_\_\_ Partner \_\_\_ Shareholder \_\_\_

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Comments:

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Completed By \_\_\_\_\_ Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

## ***Firm Sale***

Please PRINT legibly on this form

Effective Date of Sale \_\_\_\_\_

Name of Firm Sold \_\_\_\_\_

Firm Number  
of Firm Sold \_\_\_\_\_

Please provide the name & address of the purchasing firm:

Firm Name \_\_\_\_\_

Firm Address \_\_\_\_\_

Email Address \_\_\_\_\_

1. Are you currently working for this firm? Yes \_\_\_ No \_\_\_

If yes, in what capacity? Staff \_\_\_ Sole Practitioner \_\_\_ Partner \_\_\_ Shareholder \_\_\_  
Other (Please List) \_\_\_\_\_

If no, is your firm still in existence? Yes \_\_\_ No \_\_\_

2. If your firm is still in existence, are you performing any attest services? Yes \_\_\_ No \_\_\_

If yes, what type of attest services are you performing? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

If no, please fill out the Job Class Change section on page 9.

3. Are any of the sold firms' members working for the purchasing firm? Yes \_\_\_ No \_\_\_

*If yes, list all AICPA members of the sold firm who will be working for the purchasing firm, attach copies as needed:*

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

***Any AICPA members who will not be working for the purchasing firm need to contact Member Services at (888) 777-7077 as soon as possible.***

Completed By \_\_\_\_\_

Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_

Phone Number \_\_\_\_\_

**Job Class Change**  
Please PRINT legibly on this form

**If you no longer work in public accounting or are retiring, please provide the following information.**

Member Name \_\_\_\_\_ Member Number \_\_\_\_\_

Please tell us what Business Category you will be working in and your title?

<b>Business Category</b>	<b>Title</b>
<input type="checkbox"/> Business/Industry	_____
<input type="checkbox"/> Education	_____
<input type="checkbox"/> Government	_____
<input type="checkbox"/> Law Firm	_____
<input type="checkbox"/> Temporarily Left the Workforce	_____
<input type="checkbox"/> Retired	_____

If you have checked retired, please tell us the date of your retirement. \_\_\_\_\_

Please fill out the remaining information if applicable:

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

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*Comments:*

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Completed By \_\_\_\_\_ Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_