OWNERSHIP LISTING FORM

Board of Accountancy
Washington State

INSTRUCTIONS: Complete this form and provide the required information for **all owners**. Sole-proprietorship firms are not required to submit the Ownership Listing form. Note:

1. At least one general partner of a partnership (including LLP's), one shareholder of a corporation (including PC's or PS's), and one manager of a limited liability company must hold a Washington State CPA license.
2. Any CPA proprietor, partner, shareholder, member, or manager who is either a resident or is entering the state and practicing public accountancy in Washington state must hold a valid Washington state license or practice privileges. If a CPA owner is a Washington resident, they must obtain a Washington CPA license.
3. All **resident non-CPA owners must be registered with the Board** prior to holding an ownership interest in a Washington CPA firm.
4. Include percentage of ownership interest in the firm for each owner. **Note**: A simple majority of the ownership of the licensed firm in terms of financial interests and voting rights of all owners must be licensees in this state or holders of a valid license to practice public accountancy issued by another state; entitled to practice public accounting in this state; and principally employed by the firm or actively engaged in its business.
5. Attach additional sheets if necessary. **Note:** If attaching additional sheets, all required information must be provided in a clear, easy to read, and usable format.

FIRM NAME: _____

CPA OWNER(S) - Note: All CPA Owners Must be Listed Regardless of State of Licensure or Residency				**Percentage of Ownership Interest:**	
Name	**Address**	**License No.**	**State**	**Financial Interest**	**Voting Rights**
Total - CPA Owner(s) - Total Percentage of CPA Ownership Interest must be over 50%					

***NON*-CPA OWNER(S) - Note: All Non-CPA Owners Must be Listed Regardless of Residency**			**Percentage of Ownership Interest:**	
Name	**Address**	**Registration No. ***	**Financial Interest**	**Voting Rights**
Total - *NON*-CPA Owner(s) - Total Percentage of Non-CPA Ownership Interest must be less than 50%				

Total Ownership Interest - Must be 100%		

*Only Non-CPA Owners **resident** in Washington State are required to register with the Board.