

Public Accounting Firm Creation Form

Instructions

Please provide the following information required to create a new public accounting firm.

Note: If this new firm is the result of a **firm merger, purchase, sale, or dissolution**, please complete the [Firm Structure Change Form](#) and submit it to your Administering Entity, along with this form.

To avoid processing delays, please return this form to the appropriate peer review administering entity. To determine your firm's [peer review administering entity](#) and find contact information, please visit our website at: AICPA.org, email us at prsupport@aicpa.org, or call the Peer Review Hotline at 919-402-4502 for assistance.

Information about your firm:

1. Firm/Individual Nameⁱ: _____

2. FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)ⁱⁱ
(DO NOT ENTER A SOCIAL SECURITY NUMBER):

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If your firm does not have an EIN, please go to IRS.gov to apply for an EIN online. Providing a valid EIN is required for enrollment and is a condition of cooperation with the program.

3. Main Office Address

Address: _____

City: _____ State: _____ Zip: _____

4. Managing Partnerⁱⁱⁱ Mr. Ms.

First MI Last

Is the Managing Partner an AICPA Member? Yes No

AICPA Member or Customer Number: _____

Is the Managing Partner a state society member? Yes No

State Society Member Number: _____

Telephone (_____) _____

Email _____

5. Contact person for peer review matters^{iv}: Same as Managing Partner

Mr. Ms.

First

MI

Last

Is the Peer Review Contact an AICPA Member? Yes No

AICPA Member or Customer Number: _____

Is the Peer Review Contact a state society member? Yes No

State Society Member Number: _____

Telephone (_____) _____

Email _____

Please return this form within 30 days to your administering entity.

ⁱ **Firm Name:** To ensure that the firm name in correspondence we will send you is accurate, your firm name in our records should agree with your firm's legal name and the firm license(s) issued by your applicable state licensing body(ies).

ⁱⁱ **Firm's Federal EIN:** In support of the AICPA's Enhancing Audit Quality initiatives to improve audit quality and to better serve the profession and the public, enrolling and enrolled firms will now be asked to provide an Employer Identification Number (EIN) to allow comparisons of firms in the peer review database (PRISM) with various regulatory databases. This effort will assist in identifying firms that are not enrolled in peer review (but are required to do so) and those that may not have provided accurate information to their peer reviewers. In either case, such firms are potentially putting enrolled firms at a competitive disadvantage by not complying with the rules, and pose significant risks to the profession and the public. Enter the firm's federal EIN most closely associated with the firm's public accounting practice subject to peer review. Do not enter a social security number. If you are a sole practitioner and do not have an EIN please visit IRS.gov to obtain an EIN and enter it in the boxes provided. Providing this information is required for enrollment and is a condition of cooperation with the program.

ⁱⁱⁱ **Partner:** Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member or proprietor.

^{iv} **Peer Review Contact** The Peer Review Contact should be carefully selected since the contact may be responsible for tasks other than coordinating the peer review. This is due to a change in how MFC forms are addressed by the firm. MFC forms were previously signed by engagement partner(s) for engagement questionnaire matters, or an individual charged with governance responsibility of the firm as a whole for matters relating to functional areas. New guidance requires that the MFC form be signed by the reviewed firm representative, which is the sole practitioner, managing partner or the peer review contact. That reviewed firm representative would also be responsible for discussing the MFC forms with the appropriate individuals within the firm, including those charged with governance. Thus if the reviewed firm representative is the peer review contact, that contact should be familiar with matters and MFC forms. For instance, for System Reviews, a peer reviewer notes a matter as a result of his or her evaluation of the design of the reviewed firm's system of quality control, and/or tests of compliance with it. For Engagement Reviews, a matter is noted as a result of evaluating whether an engagement submitted for review was performed and/or reported on in conformity with applicable professional standards. A matter is documented on an MFC form.