

Disclosure Statement for Separation of Services Provided By a CPA Firm and the Affiliate or Subsidiary

This written disclosure form is required by the Nebraska Board of Public Accountancy for use by a non-CPA entity offering services under a similar name or contact information with a duly licensed CPA firm; certified public accountants (CPAs); or public accountants (PAs) who are in common ownership or affiliation. The purpose is to protect the public by informing the public that the services they may receive are not provided by a licensed CPA firm regulated by the Nebraska Board of Public Accountancy, under the authority of the Nebraska Public Accountancy Act and Title 288 Revised Rules and Regulations. There may be overlapping services with the CPA firm, therefore, if you are uncertain which entity is providing any of the services, you should ask for clarification from the individual providing such service.

CPA Firm: _____

The following affiliated entities are not CPA firms:

Offered by: _____

Accepted by: _____

PRINTED NAME OF ENTITY

PRINTED NAME OF CLIENT(S)

By: _____
AUTHORIZED AGENT

SIGNATURE OF CLIENT(S)

DATE

DATE

This form is to be executed in triplicate with one copy to be presented to the client at the time of signature, one copy for the CPA firm, and one copy for the affiliate. The CPA or PA is required to obtain and maintain evidence of this form for a minimum of five years and is subject to a random audit by the Board or its designee for compliance with written disclosure provisions. Questions on this form or the above prohibitions and conditions should be directed to the Nebraska Board of Public Accountancy, P.O. Box 94725, Lincoln, NE 68509, (402) 471-3595. Revised 3-2006