



Acquisitions, Mergers, and Material Changes Supplemental Application

Please complete a separate questionnaire for each merged or acquired firm.

1. Merged/acquired firm name _____

- Individual Partnership P.A. P.C.
 L.L.C. L.L. P. Other: _____

2. Date acquired: ____/____/____

3. Location of entity: _____

4. Percent of billings assigned to successor firm _____%

5. Number of partners, principals, officers or owners that previously held the merged or acquired firm. _____

List all who are joining your firm:

6. Staff Information – List all professional staff coming from the merged or acquired firm.
Please include all participating owners, partners and/or stockholders listed above in your total.

Staff Type	Full Time	Part Time *
CPAs		
Degreed Accountants		
Other Professionals with Billed Time		
Administrative/Support Staff		
Non-employee Consulting Professionals or Independent Contractors providing Professional Services on your behalf **		
Other (describe):		

*Part time is less than 1000 hours per year

** Please indicate percentage of annual revenues associated with non-employee Consulting Professionals or Independent Contractors providing professional services on your behalf _____%
What type of accounting services are provided by these professionals?

7. Are there any services that the merged or acquired firm performed that were not being offered by your firm? Yes No

If yes, please explain: _____

8. Gross Annual Revenues of the merged or acquired firm from the most recent financial statement:

\$ _____

9. **Areas of practice:** Check the boxes for the areas of practice where the firm has performed services in the past 5 years. Re-assess the areas of practice for your firm to incorporate services from the merged or acquired firm; complete percentage of combined firm revenues and supplements, as indicated, where new clients have been acquired. *Please describe any other services and/ or those marked with an asterisk on a separate sheet.

Area of Practice	% of Revenues	Annual Engagement Letter?
General Accounting Services		
<input type="checkbox"/> Bookkeeping		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Write up		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Payroll Services		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Other *		<input type="checkbox"/> Yes <input type="checkbox"/> No
Tax Services		
<input type="checkbox"/> Individual Tax		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Business Tax		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Estate/Trust Tax		<input type="checkbox"/> Yes <input type="checkbox"/> No
Audit and Attest Services		
<input type="checkbox"/> Compilations		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Reviews		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Audit Supplement if any audit services provided		
<input type="checkbox"/> Audit: Public Entities		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Audit: Private Companies		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Non-Profit Audit		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Benefit Plan Audit		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Governmental Audit		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Other Audit*		<input type="checkbox"/> Yes <input type="checkbox"/> No
Consulting Services		
<input type="checkbox"/> Management Advisory Services*		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Litigation Support		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Business Investment Advice		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Valuations		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Valuations Supplement		
Special Services		
<input type="checkbox"/> ERISA/Benefit Plans Other than Audit*		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Securities Services (other than tax and audit)		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Securities Services Supplement		
<input type="checkbox"/> Fiduciary Services other than Trustee		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Fiduciary Services Supplement		
<input type="checkbox"/> Executor/Trustee other than tax		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Trustee/Estate Supplement		
<input type="checkbox"/> Personal Financial Planning		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Financial Planning-Insurance-Real Estate Supplement		
<input type="checkbox"/> Forensic Accounting		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Personal Business Management		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Elder Care		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Forecasts and Projections		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Registered Investment Advisory		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Financial Planning-Insurance-Real Estate Supplement		
<input type="checkbox"/> Real Estate Agent		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Financial Planning-Insurance-Real Estate Supplement		
<input type="checkbox"/> Life/Health Insurance Agent		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Financial Planning-Insurance-Real Estate Supplement		
<input type="checkbox"/> Information Technology		<input type="checkbox"/> Yes <input type="checkbox"/> No
Complete Information Technology Supplement		
<input type="checkbox"/> Other Services*		<input type="checkbox"/> Yes <input type="checkbox"/> No

10. If any of the new personnel maintain a non-CPA professional license or designation for other than accounting services, please complete the following. If none, please mark N/A. N/A

Name of Member	Type of License	Type of Professional Services	Annual Revenues from these services	Are the Revenues included in total firm revenue reported above?	Current professional liability policy limit	Name of Carrier
				<input type="checkbox"/> Yes <input type="checkbox"/> No		
				<input type="checkbox"/> Yes <input type="checkbox"/> No		
				<input type="checkbox"/> Yes <input type="checkbox"/> No		
				<input type="checkbox"/> Yes <input type="checkbox"/> No		

Add on a separate sheet if additional space is needed

11. Did the merged/acquired entity have professional liability insurance? Yes No
 If yes, please provide a copy of the last Declarations Page and any restrictive endorsements.

12. Has any member of the merged/acquired firm been subject to an investigation by any governmental agency including state licensing board or regulatory agency? Yes No
 If yes, please provide the board transcript or other documentation including the resolution.

13. Has any member of the merged/acquired firm been charged or plead guilty to or indicted on a criminal charge? Yes No
 If yes, please provide details including date of occurrence, member(s) of the firm involved and the resolution on a separate sheet.

14. Have any lawsuits or claims been made against the merged/acquired firm, their predecessor firms or personnel on behalf of the forgoing during the past five years? Yes No

If yes please complete the Claims/Incident Supplement for each claim.

15. Is the merged/acquired firm aware of any act, omission, fee dispute, Personal Injury, loss or fraudulent use of personal identity information or other circumstance which might be expected to be the basis of a claim or suit against the merged/acquired firm, their predecessor firms or their personnel on behalf of the forgoing during the past five years, regardless of the actual validity of such a claim? Yes No

If yes, please complete the Claims Supplement for each incident

The applicant understands the information submitted herein becomes a part of the applicant's application and is subject to the same representations and conditions.

Signature of Authorized Representative of the Firm

Date

Print Name

Title (must be signed by managing partner or managing executive of the Firm)

Attest _____

Producer / Agent _____

License Number _____

Address _____
