

**PALAU BOARD OF ACCOUNTANCY  
P. O. BOX 850  
KOROR, REPUBLIC OF PALAU 96940**

APPLICATION FOR PERMIT TO PRACTICE - FIRMS  
(FEE \$100.00)  
APPLICATION FOR PERMIT TO PRACTICE (RENEWAL) - FIRMS  
(FEE \$100.00)

*Initial* \_\_\_\_\_ *Renewal* \_\_\_\_\_ *(Check one)*

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**FIRM NAME:** \_\_\_\_\_

**Main Office Mailing Address:**

**Branch Office in Palau:**

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**Main Office Phone Numbers:**

**Branch Office Phone Numbers:**

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**Branch Manager(s)**

**Notification of Changes by Firms**

A firm registered pursuant to RPPL No. 3-71 shall file with the Board a written notification of any of the following events within thirty(30) days after its occurrence:

- 1) Formation of a new partnership or corporation;
- 2) Admission of a partner or a shareholder;
- 3) Retirement or death of a partner or shareholder;
- 4) Any change in the name of the firm;
- 5) Termination of the partnership or corporation;
- 6) Change in the management of any branch office in Palau
- 7) Establishment of a new branch office or the closing or change of address of a branch office in Palau; and
- 8) The occurrence of any event or events which would cause such partnership or corporation not to be in conformity with the provisions of RPPL No. 3-71 or these rules.

In the event of any change in legal form of a firm, as between a proprietorship, a partnership or a corporation, such new firm shall within thirty (30) days of the change file an application for an initial permit.

If a partnership, list partners practicing in Palau and attach a certified copy of partnership agreement. If corporation, list shareholders, directors and officers practicing in Palau and attach a certified copy of the articles of incorporation and bylaws: *(If more space is needed, please attach a separate sheet of paper)*

<u>Name</u>	<u>Certificate No.</u>	<u>Permit No.</u>	<u>Valid Through</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Also list all employees holding certificate who regularly work in Palau:

<u>Name</u>	<u>Certificate No.</u>	<u>Permit No.</u>	<u>Valid Through</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Please list all other jurisdictions in which they have applied for a permit to practice.

<u>Name</u>	<u>Permit No.</u>	<u>Jurisdiction</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

If a sole proprietor applying for a firm permit, please attach this form to "Application for Initial Certification"/"Application for Reciprocity"/"Application for Permit to Practice".

**IMPORTANT INFORMATION**

The appropriate fee must accompany this application and shall not be refunded. Please issue preprinted personalized check, money order or cashier's check payable to "National Treasury of Republic of Palau".

Under penalties of perjury, I hereby certify that the foregoing statements are true and correct and that I have not omitted or suppressed any information which might have a bearing on this application.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date Signed

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(ss  
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SUBSCRIBED and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

)Seal(

\_\_\_\_\_  
Notary Public

**FOR BOARD USE ONLY**

CERTIFICATE NO.:

DATE GRANTED:

PERMIT NO.:

DATE GRANTED: