

**GEORGIA STATE BOARD OF ACCOUNTANCY
STATEMENT OF POLICY NO. 11**

(For use in administering O.C.G.A. 43-3-21 and 43-3-24
Registration of firms and issuance of temporary permits to nonresidents)

Adopted by the Board of Accountancy February 22, 2006

The Board receives inquiries from nonresident CPAs and CPA firms located in other states regarding the requirements to register with the Board or apply for a temporary permit to practice in Georgia where certain non attest services are provided to clients having nexus in Georgia or filing or reporting requirements in Georgia and where the services are provided solely outside the State of Georgia.

For purposes of this policy "a client or clients in Georgia", is defined as any person, entity or enterprise having nexus in Georgia or having a filing or reporting requirement within the State of Georgia.

The requirements for registration with the Board and the requirements for issuance of temporary permits to practice shall not apply to nonresident CPAs and/or CPA firms providing services to clients in which ***all of the following conditions are met:***

1. The CPA firm does not have nexus in Georgia and none of the CPA owners of the firm or providers of services to clients in Georgia are residents of the State of Georgia.
2. Neither the CPAs nor the firm hold themselves out as practicing public accountancy in Georgia as defined in rule 20-2-.11.
3. The service provided to clients in Georgia consists solely of the preparation of tax returns.
4. The services are provided outside the State of Georgia.