

## ***Certified Public Accountant Firm Permits***

***Firm permits to practice public accountancy as a certified public accounting firm are issued under the authority of SDCL 36-20B-32. SDCL:36-20B-32 requires a firm with multiple locations to obtain a permit for each location in this state. A firm must hold a firm permit issued under this section to provide attest services defined in 36-20B-2 or to use the title, CPAs, CPA firm, PAs, or PA firm. SDCL 36-20B-1 (4) defines a "firm" as a sole proprietor, a corporation, a partnership or any other form of organization permitted by law issued a permit under this chapter. Any individual qualified as a CPA or PA performing accounting services, including attest functions for the public in South Dakota must hold an Active CPA license to practice or a non-resident notification. All attest functions must be completed through a licensed firm.***

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