

Part I – Audit Office Information							
1. IPA Name:				2. Tax EIN No.:			
3. Office Location:				4. Office UII No.:			
Part II – Audit Office Address Information							
5. Address:							
6. City:				7. State:		8. Zip Code:	
9. Telephone Number:							
Part III – Audit Office Point of Contact Information							
10. First Name:			11. Middle Name:			12. Last Name:	
13. Title:							
14. Telephone Number and Extension:							
15. Fax Number:				16. E-Mail:			
Part IV – State(s) or Jurisdiction(s) Applying for Listing							
License No.		License No.		License No.		License No.	
AL		IA		MS		PW	
AK		ID		MT		RI	
AR		IL		NC		SC	
AS		IN		ND		SD	
AZ		KS		NE		TN	
CA		KY		NH		TX	
CO		LA		NJ		UT	
CT		MA		NM		VA	
DC		MD		NV		VI	
DE		ME		NY		VT	
FL		MH		OH		WA	
FM		MI		OK		WI	
GA		MN		OR		WV	
GU		MO		PA		WY	
HI		MP		PR			
Part V – Applicant Certification							
<p>In consideration of being listed on the IPA Roster for the specific state(s) or jurisdiction(s) applied for in Part IV, the applicant certifies and agrees that the IPA:</p> <ol style="list-style-type: none"> 1. Is licensed or authorized to practice in the specific state(s) or jurisdiction(s) for which the IPA has applied for listing in Part IV. 2. Is not, or employ or contract with anyone for the performance of audits or related services who is: suspended, debarred, voluntarily excluded, subject to a limited denial of participation, or subject to any order of disbarment or other denial of right to practice before the Securities and Exchange Commission. 3. Shall accept only those engagements for audits or related services where it meets the minimum qualifications specified by the Generally Accepted Government Auditing Standards (GAGAS). 4. Shall accept only those engagements for Filers located in states or jurisdictions in which the IPA is listed. 5. Will establish and implement quality control procedures sufficient to satisfy the quality control standards of GAGAS. 6. Shall comply with the professional standards applicable to any audit or related service performed for Filers. 7. Shall comply with any accountancy laws and rules of each state or jurisdiction for which the IPA is to be listed. 8. Will comply with all applicable HUD rules and instructions relating to Filers' financial reporting, and audits or related services performed for Filers. 9. Shall submit to and cooperate with reviews by the Department of the IPA's performance of audits or related services for Filers. 10. Shall comply with any requests for information made by the Department. 							
17. Signature:							
Print Name:							
18. Date:							
19. Title:							

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The information will be used for HUD to list IPAs that have been approved to perform audits or related services for filers. HUD relies on the audited financial information submitted to it to ensure the integrity of financial data submitting to HUD. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid control number.

Instructions for IPA Roster Application

Part I – Audit Office Information

Line 1, IPA Name: Provide the name of the independent public accountant or the public accounting firm (collectively referred to as IPA) applying for listing on the HUD’s IPA Roster.

Line 2, Tax EIN No.: Provide the IPA’s employer identification number issued to the IPA by the Internal Revenue Service.

Line 3, Office Location: If the IPA has established more than one office location, each office must apply separately for listing on the IPA Roster. Please provide the name of the IPA’s office location (e.g., New York, Chicago, Los Angeles, etc.) applying for placement on the IPA Roster.

Line 4, Office UII No.: If the IPA has been assigned a Unique Independent Public Accountant Identifier (UII) number under the provisions of the Uniform Financial Reporting Standards (UFRS) regulation, please report that number. If no number has been assigned please answer “none.”

Part II – Audit Office Address

Line 5, Address: Provide the street address where the IPA’s office applying for registration is located.

Line 6, City: Provide the city where the IPA’s office applying for registration is located.

Line 7, State: Provide the state or jurisdiction where the IPA’s office applying for registration is located.

Line 8, Zip Code: Provide the U.S. Postal service zip code where the IPA’s office applying for registration is located.

Line 9, Telephone Number: Provide the primary phone number where the IPA’s office applying for registration can be contacted.

Part III – Audit Office Point of Contact Information

Line 10, First Name: Provide the first name of the individual to contact with questions regarding this application for listing on the IPA Roster.

Line 11, Middle Name: Provide the middle name of the individual to contact with questions regarding this application for listing on the IPA Roster.

Line 12, Last Name: Provide the last name of the individual to contact with questions regarding this application for listing on the IPA Roster.

Line 13, Title: Provide the title of the individual to contact with questions regarding this application for listing on the IPA Roster.

Line 14, Telephone Number: Provide the phone number (and extension, if applicable) of the individual to contact with questions regarding this application for listing on the IPA Roster.

Line 15, Fax Number: Provide the fax number of the individual to contact with questions regarding this application for listing on the IPA Roster.

Line 16, E-Mail: Provide the e-mail address of the individual to contact with questions regarding this application for listing on the IPA Roster.

Part IV – State(s) or Jurisdiction(s) Applying for Listing

Provide in the box next to all applicable state or jurisdiction abbreviations the IPA’s license or certificate number issued by the state or jurisdiction’s oversight governing body. Attach to the application a copy of the license or certificate for each state or jurisdiction that the IPA is applying for listing. If a license or certificate has not been issued by the state or jurisdiction but the IPA is still legally allowed to practice in that state or jurisdiction (through reciprocity or similar provision) the IPA shall enter “see attachment” in the box and attach a signed statement citing the accountancy law(s) and rules of the state or jurisdiction that permit the IPA to practice. The IPA shall also certify on the attachment that the IPA has complied with the requirements cited.

Part V- Applicant Certification

Line 17, Signature and Print Name: Provide the signature and printed name of the individual certifying on behalf of the IPA.

Line 18, Date: Provide the date that the certification was made by the individual on behalf of the IPA.

Line 19, Title: Provide that title of the individual (e.g., partner, member, etc) certifying on behalf of the IPA.