AGENCY CUSTOMER ID: _____

ACCOUNTANTS PROFESSIONAL LIABILITY SECTION

DATE (MM/DD/YYYY)

AGENCY		CARRIER	NAIC CODE
POLICY NUMBER	EFFECTIVE DATE	NAMED INSURED	
		DBA:	

NOTICE: THIS APPLICATION IS FOR CLAIMS-MADE AND REPORTED COVERAGE, WHICH APPLIES ONLY TO "CLAIMS" FIRST MADE AND REPORTED IN WRITING DURING THE "POLICY PERIOD," OR ANY EXTENDED REPORTING PERIOD. THE LIMIT OF LIABILITY TO PAY DAMAGES OR SETTLEMENTS WILL BE REDUCED AND MAY BE EXHAUSTED BY "DEFENSE COSTS", AND "DEFENSE COSTS" WILL BE APPLIED AGAINST THE RETENTION AMOUNT. THE COVERAGE AFFORDED UNDER THIS POLICY DIFFERS IN SOME RESPECTS FROM THAT AFFORDED UNDER OTHER POLICIES. READ THE ENTIRE APPLICATION CAREFULLY BEFORE SIGNING.

COVERAGE REQUESTED

* 12:01 AM at the Principal Address of the Applicant

LIMIT	☐ RETENTION ☐ DEDUCTIBLE		ANNUAL PREMIUM	EFFECTIVE DATE *	EXPIRATION DATE *	REQUESTED RETROACTIVE DATE
PER CLAIM: $	PER CLAIM: $	%	$			
AGGR: $	AGGR: $	%	SEPARATE DEFENSE COSTS LIMIT: $		INSIDE	OUTSIDE

ADDITIONAL OFFICES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

NAME	ADDRESS	CITY	STATE	ZIP CODE

AREA(S) OF PRACTICE (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

PRACTICE AREA	DESCRIPTION (if applicable)	PERCENTAGE OF GROSS INCOME (Total must equal 100%)		ENGAGEMENT LETTERS Y / N
		LAST YEAR	THIS YEAR	
ATTEST / ASSURANCE SERVICES (Desribe)		%	%	
AUDIT - PUBLIC COMPANY		%	%	
AUDIT - OTHER		%	%	
BOOKKEEPING		%	%	
BUSINESS PLANNING (Describe)		%	%	
BUSINESS VALUATION		%	%	
COMPILATION		%	%	
CONSULTING SERVICES (Describe)		%	%	
FIDUCIARY SERVICES		%	%	
FORECASTS / PROJECTIONS		%	%	
INVESTMENT ADVISORY SERVICES (Describe)		%	%	
LITIGATION SUPPORT		%	%	
PERSONAL FINANCIAL PLANNING		%	%	
REVIEW		%	%	
SECURITIES ACTIVITIES		%	%	
TAX - BUSINESS		%	%	
TAX - ESTATE		%	%	
TAX - INDIVIDUAL		%	%	
		%	%	
		%	%	
		%	%	
		%	%	

REMARKS (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

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AGENCY CUSTOMER ID: _____

FINANCIAL INFORMATION

	PROJECTED - CURRENT YEAR	LATEST FISCAL YEAR	FIRST PRIOR FISCAL YEAR
ENDING DATE (MM/DD/YYYY)			
GROSS REVENUES			
TOTAL NUMBER OF CLIENTS SERVED IN THE PAST TWELVE (12) MONTHS:			

EMPLOYMENT INFORMATION

INDICATE CURRENT NUMBER OF:	#		#		#
FULL TIME EQUIVALENT CPAs		FULL TIME EQUIVALENT NON-CPA ACCOUNTANTS		FULL TIME EQUIVALENT SUPPORT STAFF	

PREDECESSOR FIRM(S) (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

FIRM NAME	DATE FORMED	PERCENT OWNED	DISSOLVED DATE	NAME CHANGE DATE

APPLICANT / PREDECESSOR FIRM INFORMATION (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

EXPLAIN ALL "YES" RESPONSES	Y / N
1. HAS ANY MEMBER OF THE APPLICANT FIRM OR ANY PREDECESSOR FIRM BEEN THE SUBJECT OF A COMPLAINT, DISCIPLINARY ACTION OR REPRIMAND BY ANY STATE BOARD, THE SEC, I.R.S., GOVERNMENTAL REGULATORY OR TAX AUTHORITIES, OR ANY ACCOUNTING SOCIETY?	
2. DOES THE APPLICANT FIRM SHARE OFFICE SPACE WITH PROFESSIONALS / FIRMS OTHER THAN THOSE LISTED IN THE ADDITIONAL OFFICES SECTION?	
a. IF "YES", DOES YOUR FIRM SEPARATE FILES, EMPLOY SEPARATE SUPPORT STAFF AND PRESENT ITSELF AS AN INDEPENDENT PRACTICE TO THE PUBLIC?	
b. NAME OF THE PROFESSIONALS / FIRM:	
3. IN THE PAST TWO (2) YEARS, HAVE ANY INDIVIDUALS IN THE APPLICANT FIRM OR PREDECESSOR FIRM PROVIDED REGULATORY, SECURITIES OR COMPLIANCE SERVICES TO ANY FINANCIAL INSTITUTION CLIENT?	
4. IN THE PAST TWO (2) YEARS, HAVE ANY INDIVIDUALS IN THE APPLICANT FIRM OR PREDECESSOR FIRM PROVIDED SERVICES FOR AN INSTITUTION IN WHICH AN APPLICANT MEMBER HELD AN EQUITY OR MANAGEMENT INTEREST?	
5. IN THE PAST TWO (2) YEARS, HAVE ANY INDIVIDUALS IN THE APPLICANT FIRM OR PREDECESSOR FIRM PROVIDED SERVICES FOR AN INSTITUTION WHOSE DEPOSITS ARE NOT INSURED BY A GOVERNMENT AGENCY, SUCH AS THE FDIC OR NCUA?	
6. IN THE PAST TWO (2) YEARS, HAVE ANY INDIVIDUALS IN THE APPLICANT FIRM OR PREDECESSOR FIRM PROVIDED SERVICES FOR AN INSTITUTION WHICH WAS EITHER IN ITS FORMATIVE STAGE OR WHICH HAS AT ANY POINT SINCE BEEN INSOLVENT?	
7. IN THE PAST TWO (2) YEARS, HAVE ANY INDIVIDUALS IN THE APPLICANT FIRM OR PREDECESSOR FIRM PROVIDED SERVICES FOR AN INSTITUTION FOR WHICH THEY WERE AN OFFICER, DIRECTOR OR GENERAL COUNSEL?	
8. HAVE ANY SUITS FOR COLLECTION OF FEES BEEN FILED BY THE APPLICANT OR PREDECESSOR FIRMS DURING THE PAST TWO (2) YEARS?	

NUMBER OF SUITS	NUMBER RESOLVED SUCCESSFULLY	DOLLAR AMOUNT OF FEE SUITS LAST YEAR	DOLLAR AMOUNT OF FEE SUITS PREVIOUS YEAR
		$	$

9. HAS ANY APPLICANT FIRM OR ANY PREDECESSOR FIRM EVER CONDUCTED SEC SERVICES OR AUDITS FOR ANY PUBLICALLY HELD COMPANIES?	
10. HAS ANY APPLICANT FIRM OR ANY PREDECESSOR FIRM RECEIVED EQUITY OR ANY OTHER NON-MONETARY COMPENSATION FOR THE RENDERING OF ACCOUNTING SERVICES?	
a. IF "YES", WAS THIS ONLY ON TAX ENGAGEMENTS?	
11. HAS THE APPLICANT FIRM ARRANGED, COORDINATED OR MANAGED ANY INVESTMENT VENTURE?	

AGENCY CUSTOMER ID: _____

APPLICANT / PREDECESSOR FIRM INFORMATION (continued)

EXPLAIN ALL "YES" RESPONSES	Y / N
12. WITHIN THE PAST SIX (6) YEARS, HAVE ANY OF THE APPLICANT FIRM'S ACCOUNTANTS SERVED AS A DIRECTOR, OFFICER OR AN EMPLOYEE OF ANY CLIENT; OWNED AN EQUITY INTEREST IN ANY CLIENT; OR DOES ANY CLIENT REPRESENT MORE THAN TWENTY-FIVE PERCENT OF THE APPLICANT FIRM'S REVENUES? (If "YES", provide the following for each):	

NAME OF CLIENT	NATURE OF BUSINESS	SERVICES PROVIDED
% OF FIRM'S REVENUE: %	EQUITY INTEREST %: %	DOLLAR VALUE OF INTEREST: $
PERSON HOLDING A POSITION FOR THIS CLIENT	TITLE	

NAME OF CLIENT	NATURE OF BUSINESS	SERVICES PROVIDED
% OF FIRM'S REVENUE: %	EQUITY INTEREST %: %	DOLLAR VALUE OF INTEREST: $
PERSON HOLDING A POSITION FOR THIS CLIENT	TITLE	

NAME OF CLIENT	NATURE OF BUSINESS	SERVICES PROVIDED
% OF FIRM'S REVENUE: %	EQUITY INTEREST %: %	DOLLAR VALUE OF INTEREST: $
PERSON HOLDING A POSITION FOR THIS CLIENT	TITLE	

NAME OF CLIENT	NATURE OF BUSINESS	SERVICES PROVIDED
% OF FIRM'S REVENUE: %	EQUITY INTEREST %: %	DOLLAR VALUE OF INTEREST: $
PERSON HOLDING A POSITION FOR THIS CLIENT	TITLE	

(ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

13. DOES ANY MEMBER OF THE APPLICANT FIRM HOLD ANY PROFESSIONAL LICENSE OTHER THAN FOR ACCOUNTANCY?			
NAME OF INDIVIDUAL			
PROFESSION			
ANNUAL INCOME FROM PROFESSION			
INSURANCE CARRIER			

(ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

14. WITHIN THE PAST THREE (3) YEARS, HAS THE APPLICANT FIRM OR PREDECESSOR FIRM OR ANY AFFILIATED ENTITY THEREOF RENDERED AUDIT OR ATTEST SERVICES FOR A BUSINESS CLIENT, FOR WHICH EITHER THE CLIENT OR A PARENT OF THE CLIENT SUBSEQUENTLY DECLARED OR FILED BANKRUPTCY, DEFAULTED ON A DEBT OBLIGATION OR BECAME INSOLVENT?			
NAME OF CLIENT			
CLIENT INDUSTRY			
TYPE OF SERVICE RENDERED			
DATES OF SERVICE	—	—	—
GOING CONCERN (Y / N)			
DATE OF BANKRUPTCY / INSOLVENCY / DEFAULT			

(ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

15. DURING THE PAST SIX (6) YEARS, HAS ANY INSURER OF THE APPLICANT FIRM, PREDECESSOR FIRM OR PRIOR FIRM CANCELED OR REFUSED TO RENEW PROFESSIONAL LIABILITY INSURANCE FOR ANY REASON OTHER THAN THE CARRIER'S WITHDRAWAL FROM THE MARKET?
(Missouri Applicants - Do not answer this question)

16. IN THE PAST THREE (3) YEARS, HAS THE APPLICANT FIRM UNDERGONE ANY PEER OR QUALITY REVIEW SPONSORED BY THE AICPA OR ANY STATE SOCIETY OF CPAs? (If "YES"):

THE RESULTS WERE: ☐ UNQUALIFIED ☐ QUALIFIED, MODIFIED OR ADVERSE

PRIOR COVERAGE

PRIOR CARRIER	EFF DATE (MM/DD/YYYY)	EXP DATE (MM/DD/YYYY)	LIMITS OF LIABILITY (per claim / aggregate)	DEFENSE LIMITS Y/N INSIDE	DEFENSE LIMITS Y/N OUTSIDE	RETENTION (R) / DEDUCTIBLE (D)	NUMBER OF ACCOUNTANTS	ANNUAL PREMIUM
						☐ R ☐ D		$
						☐ R ☐ D		$
						☐ R ☐ D		$
						☐ R ☐ D		$
						☐ R ☐ D		$
						☐ R ☐ D		$
						☐ R ☐ D		$

INDICATE APPLICANT FIRM'S RETROACTIVE DATE OF THEIR CURRENT POLICY (if applicable): _____ **(MM/DD/YYYY)**

AGENCY CUSTOMER ID: _____

LOSS HISTORY ☐ Check if none

EXPLAIN ALL "YES" RESPONSES	Y / N
1. AFTER INQUIRY, ARE ANY INDIVIDUALS OF THE APPLICANT FIRM AWARE OF ANY PROFESSIONAL LIABILITY CLAIMS MADE AGAINST THEM, THE APPLICANT FIRM OR A PREDECESSOR FIRM IN THE PAST SIX (6) YEARS, INCLUDING THOSE WHICH MAY HAVE BEEN MADE AGAINST THEM WHILE WITH PRIOR FIRM(S)? (If "YES", provide details in the table below)	
2. AFTER INQUIRY, ARE ANY INDIVIDUALS OF THE APPLICANT FIRM AWARE OF ANY ACTUAL OR ALLEGED ACT, ERROR, OMISSION, INCIDENT OR CIRCUMSTANCE, WHICH MIGHT REASONABLY RESULT IN A CLAIM AGAINST THEM, THE APPLICANT FIRM OR AGAINST ANY MEMBERS OF A PREDECESSOR FIRM IN THE PAST SIX (6) YEARS? (If "YES", provide details in the table below)	

ENTER ALL CLAIMS OR LOSSES (REGARDLESS OF FAULT AND WHETHER OR NOT INSURED) OR OCCURRENCES THAT MAY GIVE RISE TO CLAIMS FOR THE LAST FIVE (5) YEARS

TOTAL LOSSES: $

DATE OF OCCURRENCE	TYPE / DESCRIPTION OF OCCURRENCE OR CLAIM	DATE OF CLAIM	AMOUNT PAID	AMOUNT RESERVED	SUBRO-GATION Y / N	CLAIM OPEN Y / N

REMARKS / ATTACHMENTS (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

☐	LETTERHEAD	☐	CLAIMS INFORMATION	☐	
☐	CURRENT RETROACTIVE DATE ENDORSEMENT	☐	ORGANIZATIONAL CHART	☐	
☐	CURRENT DECLARATIONS PAGE	☐		☐	

SIGNATURE

Applicable in AL, AR, DC, LA, MD, NM, RI and WV

Any person who knowingly (or willfully)* presents a false or fraudulent claim for payment of a loss or benefit or knowingly (or willfully)* presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison. *Applies in MD Only.

Applicable in CO

It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

Applicable in FL and OK

Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony (of the third degree)*. *Applies in FL Only.

Applicable in KS

Any person who, knowingly and with intent to defraud, presents, causes to be presented or prepares with knowledge or belief that it will be presented to or by an insurer, purported insurer, broker or any agent thereof, any written statement as part of, or in support of, an application for the issuance of, or the rating of an insurance policy for personal or commercial insurance, or a claim for payment or other benefit pursuant to an insurance policy for commercial or personal insurance which such person knows to contain materially false information concerning any fact material thereto; or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act.

Applicable in KY, NY, OH and PA

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties* (not to exceed five thousand dollars and the stated value of the claim for each such violation)*. *Applies in NY Only.

Applicable in ME, TN, VA and WA

It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties (may)* include imprisonment, fines and denial of insurance benefits. *Applies in ME Only.

Applicable in NJ

Any person who includes any false or misleading information on an application for an insurance policy is subject to criminal and civil penalties.

Applicable in OR

Any person who knowingly and with intent to defraud or solicit another to defraud the insurer by submitting an application containing a false statement as to any material fact may be violating state law.

Applicable in PR

Any person who knowingly and with the intention of defrauding presents false information in an insurance application, or presents, helps, or causes the presentation of a fraudulent claim for the payment of a loss or any other benefit, or presents more than one claim for the same damage or loss, shall incur a felony and, upon conviction, shall be sanctioned for each violation by a fine of not less than five thousand dollars ($5,000) and not more than ten thousand dollars ($10,000), or a fixed term of imprisonment for three (3) years, or both penalties. Should aggravating circumstances [be] present, the penalty thus established may be increased to a maximum of five (5) years, if extenuating circumstances are present, it may be reduced to a minimum of two (2) years.

I REPRESENT THAT I AM AN AUTHORIZED EMPLOYEE OF THE PROSPECTIVE NAMED INSURED. I ALSO REPRESENT THAT REASONABLE INQUIRY HAS BEEN MADE TO OBTAIN THE ANSWERS HEREIN WHICH ARE TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

I UNDERSTAND THAT SIGNING THIS APPLICATION SHALL NOT CONSTITUTE A BINDER OR OBLIGATE THE COMPANY TO COMPLETE THIS INSURANCE, BUT IT IS AGREED THAT THIS APPLICATION SHALL BE THE BASIS UPON WHICH A POLICY MAY BE ISSUED. (Not applicable in North Carolina)

PRODUCER'S SIGNATURE	PRODUCER'S NAME (Please Print)		STATE PRODUCER LICENSE NO (Required in FL and NE)
APPLICANT'S SIGNATURE		DATE	NATIONAL PRODUCER NUMBER