



The Premier Plan- Application Client No. _____

Part of the AICPA Professional Liability Insurance Program

A. Firm Information

Firm Name: _____

Address: _____ City: _____ State: _____ Zip: _____

Date Established: _____ Firm Phone Number: _____ Fax Number: _____

Contact Person: Mr. Ms. _____ Contact Phone: _____

E-mail Address: _____

Yes, I would like to receive the free AICPA Insurance Programs E-Newsletter. The E-Newsletter offers Risk Management alerts, new information on products and program sponsored CPA events. My e-mail address is noted above.

Is at least one member of your firm an active member of one of the following professional associations?

AICPA State CPA Society Other _____

Does the firm belong to the PCPS section of the AICPA? Yes No

1. Does your firm or any owners, partners or officers render services or conduct **any** business activities under a separate entity name? Yes No

a. If yes, complete **SEPARATE ENTITY SUPPLEMENT on page S-1** for all such entities whether coverage is desired or not.

b. Coverage may be available for such entities by endorsement to your policy subject to underwriting approval.

Would you like coverage for these entities? Yes No

If yes, please list the entities for which you are seeking coverage: _____

Please complete the remainder of the application with respect to the firm and all entities indicated in 1b. above. Wherever the words "firm affiliates" are used, they will be deemed to include the entities listed in 1b. above.

2. Please indicate the number of personnel for firm and firm affiliates:

Owners, Partners, & Officers _____ Consulting Professionals _____

Employed CPAs (other than identified above) _____ Support Staff (all others) _____

Other Accounting or Tax Professionals _____ **Total Firm Personnel** _____

3. Within the past 3 years, has your firm or any firm affiliate:

a. merged with or acquired the business of any sole practitioner, accounting firm or other business entity? Yes No

b. reduced the number of its owners, partners, or officers by 50% or more? Yes No

If yes to any above, provide complete details on a separate sheet.

4. Gross annual revenue for the firm and firm affiliates:

Second to Last Fiscal Year			Last Fiscal Year			Estimate For Current Year		
FYE:	/	/	FYE:	/	/	FYE:	/	/
\$			\$			\$		

B. Nature of Practice

5. Provide the percentage of gross annual revenue derived from the areas of practice listed below. **Total of all items must equal 100%.**

	Are annual engagement letters used?		Are annual engagement letters used?
A. Business Tax Services _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	K. Other Assurance Services _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No
B. Estate Tax Services _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	(Please describe) _____	
C. Individual Tax Services _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	L. Business Planning _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No
D. Financial Planning and Investment Advisory Services _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	M. Information Technology _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No
E. Bookkeeping/Write-up _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	N. Business Valuation _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No
F. Compilation _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	O. Litigation Consulting _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No
G. Review _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	P. Other Consulting _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No
H. Audit: Non-public clients _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	(Please describe) _____	
I. Audit: Publicly-held clients _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	
J. Forecasts/Projections _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	

6. Estimated total number of clients for last fiscal year: _____
7. a. Percentage of revenue from largest client (include related entities): _____% Client name: _____
 Client industry: _____ Services rendered by firm: _____
- b. Percentage of revenue from second largest client (include related entities): _____% Client name: _____
 Client industry: _____ Services rendered by firm: _____
8. Within the past 3 years, have personnel of the firm or firm affiliates rendered assurances as to care received by an individual, consulted with clients on care options, provided assistance with daily activities, or coordinated the provision of such services for any client? Yes No
If yes, complete ELDER CARE SERVICES SUPPLEMENT on page S-1.
9. Within the past 3 years, has your firm, firm affiliates or their personnel:
- a. Rendered financial planning, asset management, or investment advisory services? Yes No
- b. Received commissions, referral fees, reciprocity or other inducements arising from the sale, promotion or recommendation of securities, insurance products, real estate or other investments? Yes No
If yes to either 9.a. or 9.b., complete FINANCIAL PLANNING & INVESTMENT ADVISORY SERVICES SUPPLEMENT on page S-2.
10. Within the past 3 years, has your firm, firm affiliates or their personnel rendered the following services:
- a. Audits of publicly-held clients? Yes No
If yes, complete PUBLIC AUDIT CLIENT SUPPLEMENT on page S-4.
- b. Information technology services? Yes No
If yes, complete INFORMATION TECHNOLOGY SUPPLEMENT on page S-5.
- c. Controlled or disbursed client funds? Yes No
If yes, complete FUNDS CONTROLLED SUPPLEMENT on page S-5.
- d. Served as a trustee, co-trustee, executor, administrator, or personal representative? Yes No
If yes, complete TRUSTEE & ESTATE SUPPLEMENT on page S-6.
- e. Performed services or consented to the use of your work product in connection with public or private offerings of securities, real estate, or other investments? Yes No
If yes, complete the PUBLIC & PRIVATE OFFERINGS SUPPLEMENT on page S-6.
- f. Audits of non-publicly-held clients? Yes No
If yes, complete NON-PUBLIC AUDIT CLIENT SUPPLEMENT on page S-6.
11. Within the past 3 years, has your firm, firm affiliates or their personnel:
- a. Organized, promoted, or referred others to invest in investment ventures? Yes No
- b. Provided management services for investment ventures? Yes No
- c. Invested in any non-public investment venture that a client has also invested in? Yes No
If yes to any above, complete INVESTMENT VENTURE SUPPLEMENT on page S-7.
12. Within the past 3 years, has your firm or firm affiliates rendered services, **other than tax**, for any client in which firm personnel, or the spouse of firm personnel, owned or received an equity interest or served as an officer, director, partner, manager or other member of a client's governing body? Yes No
If yes, complete OUTSIDE INTEREST SUPPLEMENT on page S-7.
13. Within the past 3 years has your firm, firm affiliates or their personnel received non-monetary compensation for professional services? (i.e. stock, options, services, products, property, etc.) Yes No
If yes, please describe the services you rendered and the compensation you received including the amount and form of compensation on a separate sheet.
14. Within the past 3 years, has your firm, firm affiliates or their personnel arranged debt or equity financing, acted as a business broker, underwritten the offering of public or private securities, or prepared fairness opinions? Yes No
If yes, on a separate sheet provide the name of each client, the services rendered, and the amount and form of compensation paid to your firm, firm affiliates, or their personnel.
15. Within the past 3 years, has your firm or firm affiliates rendered audit or attest services for a business client that subsequently declared or filed bankruptcy, defaulted on a debt obligation, or became insolvent? Yes No
If yes, provide:

Name of client and client industry	Type of services you rendered & dates of your services	Type of audit opinion	Going concern reference? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of bankruptcy, insolvency, or default

16. Do any personnel of the firm or firm affiliates maintain a professional license **other than** as an accountant, registered representative, insurance agent, or investment advisor? Yes No
If yes, provide person's name, type of license, revenues from activity, professional liability insurer, limits of liability, and expiration date of policy on a separate sheet.

C. Quality Controls

- 17. Have any personnel attended an AICPA Professional Liability Risk Management Seminar within the past 3 years? . . . Yes No
If yes, provide: Number of attendees _____ Date of seminar ____ / ____ / ____
- 18. Within the past 3 years, has your firm or firm affiliates sued to collect fees, including small claims court? Yes No
If yes, provide on a separate sheet the amount, status, reason for suit, and procedures for monitoring outstanding fees.
- 19. Within the past 3 years, has your firm undergone a peer or quality review offered by the AICPA or any state CPA Society? Yes No
Opinion rendered Unqualified/Unmodified Qualified/Modified Other _____ Date issued ____ / ____ / ____
If opinion was Qualified, Modified, or Other, please attach a copy of the *Peer Review Report* as well as the *Letter of Comments* and the firm's *Letter of Response*.

D. Claims and Prior Insurance Information

- 20. After inquiry of all owners, partners and officers of the firm and firm affiliates, within the past **5 years** have any past or present personnel:
 - a. been the subject of any regulatory investigation or inquiry; suspended from practice; or charged, indicted, plead guilty or convicted of any felony charge? Yes No
If yes, provide details on a separate sheet.
 - b. become aware of any professional liability claims made against the firm, firm affiliates, their personnel, or the firm's predecessors in business? Yes No
 - c. become aware of any act, omission or fee dispute which might be expected to be the basis of a claim or suit against the firm, firm affiliates, their personnel, or the firm's predecessors in business? Yes No
If yes to b. or c. above, complete **CLAIM/INCIDENT SUPPLEMENT on page S-8.**

NOTICE

- 1. Any claim or potential claim identified in response to question 20, or which any owners, partners, or officers of the applicant firm have any knowledge of prior to inception of any CNA policy will not be afforded coverage under any policy which may subsequently be issued by CNA.
- 2. Failure to identify in writing to CNA, any claim made against the applicant firm or any of the firm's personnel, firm affiliates or the firm's predecessors in business during the applicant firm's current policy term, or facts, circumstances, or events which may give rise to a claim against the applicant firm's current insurance company **BEFORE** policy expiration, may be considered fraudulent and invalidate any policy which may subsequently be issued by CNA.

- 21. Does your firm currently carry professional liability insurance? Yes No
If yes, provide: Insurance Company: _____ Policy Period: _____
Policy Limits: _____ Deductible: _____ Premium: _____
 Claim expenses **reduce** limits of liability Claim expenses are paid in **addition to** limits of liability
 - a. Indicate the prior acts date (also known as retroactive date) for your policy and attach a copy of your current declarations page including any prior acts endorsements: Prior Acts Date ____ / ____ / ____ **OR** Full Prior Acts
 - b. Is your policy endorsed to **provide** coverage for any predecessor firms, firm affiliates, specific clients, special engagements, etc.? Yes No
If yes, please attach a copy of such endorsements.
 - c. Is your policy endorsed to **exclude** coverage for any predecessor firms, firm affiliates, specific clients, special engagements, etc.? Yes No
If yes, please attach a copy of such endorsements.
- 22. Within the past five years, has the firm, firm affiliates or their personnel been declined, canceled, or non-renewed for professional liability insurance for any reason **other than** nonpayment of premium?
If yes, please attach a detailed explanation. (This question is not applicable to Missouri residents.) Yes No

