



NMRLD

**NEW MEXICO
REGULATION &
LICENSING DEPARTMENT**

Board of Accountancy

Firm Permit Application User Guide

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Application for Firm Permit

1. In the **Introduction** step, read the information carefully, then click **“Next”**.

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Introduction

Thank you for starting your application for a license with the New Mexico Regulation and Licensing Department. This licensing portal will guide you through the licensing requirements and allow you to save your work and return to your application if you do not complete it all at one time.

This application will confirm that each individual applying meets all requirements for licensure set by either state statute or regulations governing the profession. These licensing requirements, along with continuing education, regular renewals, and compliance monitoring assist to safeguard the profession and certify that licensees meet minimum education, training, and health and safety standards to ensure public trust.

A Certified Public Accountant (CPA) acting as a sole proprietor, partner, shareholder or member of a legal business entity who performs or offers to perform accountancy for a client or potential client by holding themselves out to the public as a CPA or RPA must obtain a firm permit to be granted authority to practice public accountancy as a firm.

Pursuant to Section 61-28B-131 of the act, each branch office of the firm within New Mexico must obtain a firm permit.


Unless EXEMPT because of not performing these services, a firm seeking registration to engage in the practice of public accountancy must undergo a peer review at least once every three years. Participation is required for a firm that performs auditing engagements, including but not limited to audits, reviews, financial statements, compilations, attestation, forecasts, or projections [16.60.4 NMAC]. Firms that perform audits under the Statements on Auditing Standards (SASs), audits under Government Auditing Standards (GAS), and/or examinations under the Statements on Standards for Attestation Engagements (SSAEs) are required to have system peer reviews. Firms that only perform services under Statements on Standards for Accounting and Review Service (SSARs) or services under SSAEs not included in system reviews are required to have an engagement review.

A licensee shall not advertise or conduct business from any location other than that shown on the records of the Public Accountancy Board as the principal place of business unless the firm has received a branch office firm permit for the location.

NOTE FOR OUT OF STATE FIRM PERMIT APPLICANTS: In New Mexico, a firm permit is not required for a firm that does not have a physical office in this state but offers or renders attest and non-attest services in this state. Please read the Firm Mobility section <https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/accountancy/>

If you have further questions regarding licensure or the Regulation and Licensing Department Boards and Commissions Division, please visit the website at www.rld.nm.gov/boards-and-commissions/. Each Board and Commission have their own webpage with specific requirements for licensure, continuing education, renewals, public meeting information, and a direct phone number and email to their respective administrator and other support staff who can be reached for help.

If you are ready to apply, please click the Save & Next button to begin your application.



Please ensure that you are applying for the correct license, permit or exam approval. Incorrect applications or those submitted in error may result in delays or additional application fees. Please note all fees are non-refundable even if the application is denied or withdrawn.

Save for later

Next

2. On the **Basic Information** page, verify that all information is valid and up to date.

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Basic Information

Carefully verify that all contact information is current and correct.

Communication regarding licensing and renewals may be sent through email, and any official legal communication regarding complaints and discipline will be sent to the mailing address on file. It is required that every applicant and licensee maintain a current email and mailing address with the board where mail is checked regularly.

Name changes or other updates to your personal information cannot be processed on this page. Any such changes must be made by clicking on the 'My Profile' button below.

Note: If you change any profile information, you will need to restart your application, so that your application reflects your updates.

My Profile

▼ Applicant Information

*First Name

Middle Name

*Last Name

Any other name(s)

*Phone Number

*Email Address

▼ Mailing Address

*Mailing Street

*Mailing City

*Mailing State

Mailing County (if in New Mexico)

*Mailing Zip

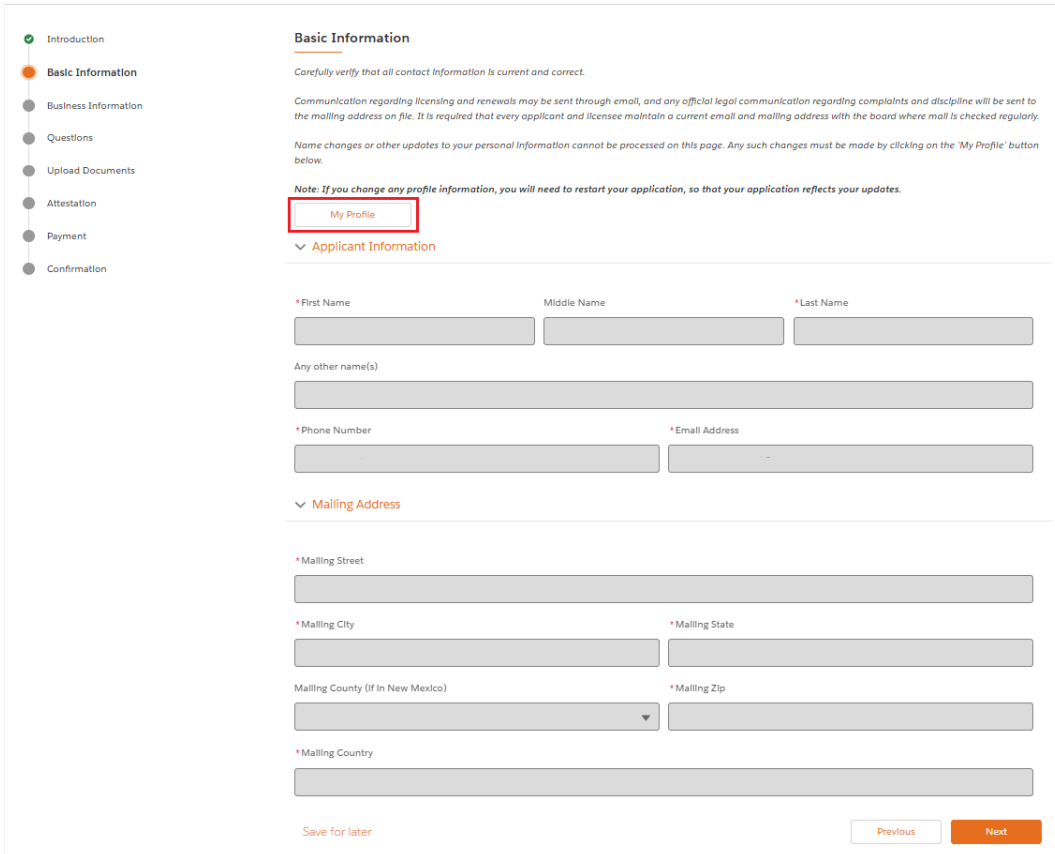
*Mailing Country

Save for later

Previous

Next

- a. If your information is **Not Up to Date**, select the **“My Profile”** button at the top left to update your information.



Basic Information

Carefully verify that all contact information is current and correct.

Communication regarding licensing and renewals may be sent through email, and any official legal communication regarding complaints and discipline will be sent to the mailing address on file. It is required that every applicant and licensee maintain a current email and mailing address with the board where mail is checked regularly.

Name changes or other updates to your personal information cannot be processed on this page. Any such changes must be made by clicking on the "My Profile" button below.

Note: If you change any profile information, you will need to restart your application, so that your application reflects your updates.

My Profile

Applicant Information

* First Name Middle Name * Last Name

Any other name(s)

* Phone Number * Email Address

Mailing Address

* Mailing Street


* Mailing City * Mailing State

Mailing County (If in New Mexico) * Mailing Zip

* Mailing Country

Save for later Previous Next

- i. Select the **“Edit”** button at the bottom right of the page.



My Profile

Person Information

* First Name Middle Name * Last Name

Have you ever used another name under which records relating to your application, education, training or experience may be filed?

Race Ethnicity Preferred Language Are you a New Mexico Resident?

Date of Birth Gender

Primary Phone No Business Phone No

Identifier Type Identifier Number

Mailing Address

Mailing Street

City State/Province

Country Zip Code Country (If in New Mexico)

Edit

- ii. Enter in all relevant updated data and select **“Save”** at the bottom right when completed, then return to your application and click **“Next”**.

My Profile

Person Information

*First Name Middle Name *Last Name

Have you ever used another name under which records relating to your application, education, training or experience may be filed?

*Race *Ethnicity *Preferred Language *Are you a New Mexico Resident?

*Date of Birth *Gender

*Primary Phone No Business Phone No

*Identifier Type *Identifier Number

Mailing Address

*Mailing Street

*City State/Province

Country *Zip Code County (If In New Mexico)

- b. If your information is **Up to Date**, select the **“Next”** button at the bottom right of the page.

Introduction Basic Information Business Information Questions Upload Documents Attestation Payment Confirmation

Basic Information

Carefully verify that all contact information is current and correct.

Communication regarding licensing and renewals may be sent through email, and any official legal communication regarding complaints and discipline will be sent to the mailing address on file. It is required that every applicant and licensee maintain a current email and mailing address with the board where mail is checked regularly.

Name changes or other updates to your personal information cannot be processed on this page. Any such changes must be made by clicking on the 'My Profile' button below.

Note: If you change any profile information, you will need to restart your application, so that your application reflects your updates.

Applicant Information

*First Name Middle Name *Last Name

Any other name(s)

*Phone Number *Email Address

Mailing Address

*Mailing Street

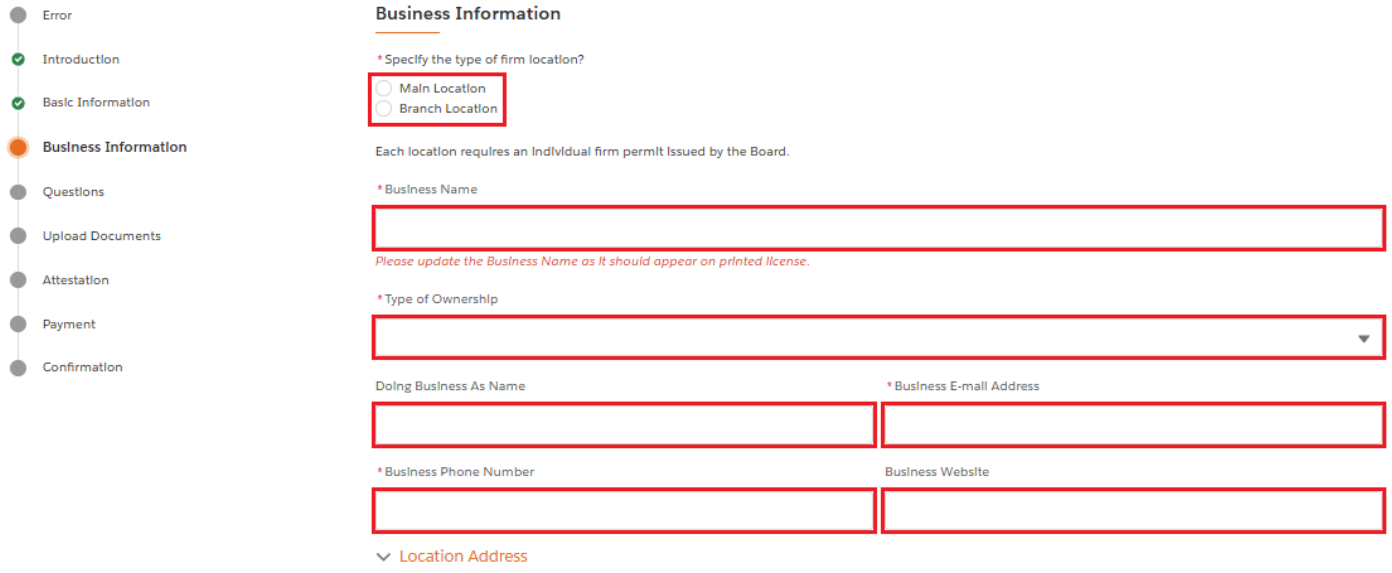
*Mailing City *Mailing State

Mailing County (If In New Mexico) *Mailing Zip

*Mailing Country

3. In the **Business Information** section, you'll enter the logistical information of the business the Firm Permit is intended for. All fields marked with a red asterisk (*) are mandatory for your application.
- First, select the **Type of Firm Location** from the radio button options, "**Main Location**" or "**Branch Location**". Then enter the **Business Name** into the text field exactly as it should appear on the printed license. You'll then enter the **Type of Ownership** for your business from the dropdown list. Finally, use the text boxes to enter the **DBA, Business Email/Phone/Website** into the appropriately labeled text box.

RLD Intake



Business Information

* Specify the type of firm location?

Main Location
 Branch Location

Each location requires an Individual firm permit issued by the Board.

* Business Name

Please update the Business Name as it should appear on printed license.

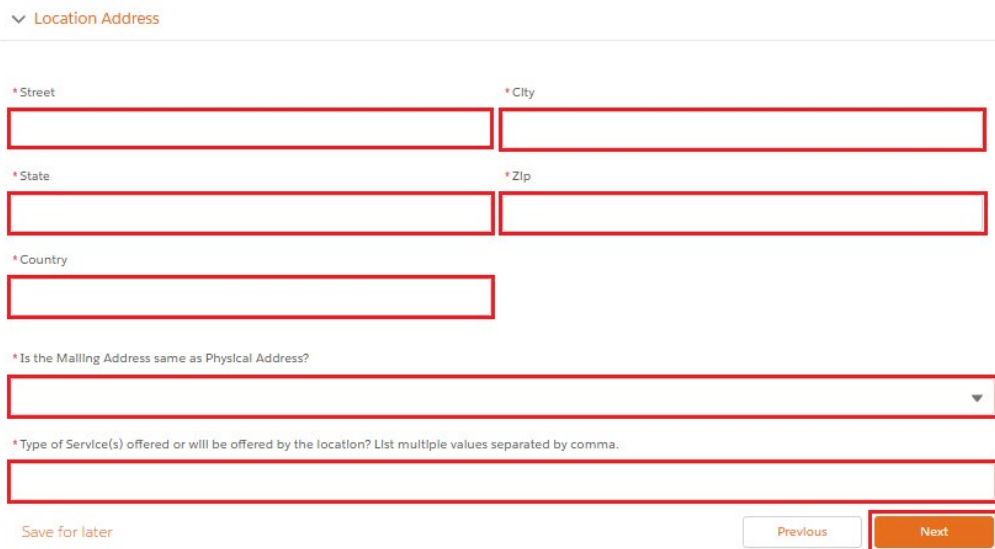
* Type of Ownership

Doing Business As Name * Business E-mail Address

* Business Phone Number Business Website

▼ Location Address

- Use the text fields to enter the **Street, City, State, Zip, and Country** of your business. If your **Mailing Address** is different from your **Physical Address**, select "No" to create additional fields. Enter your **Physical Address** into the appropriately labeled **Street, City, State, Zip, and Country** fields.



▼ Location Address

* Street * City

* State * Zip

* Country

* Is the Mailing Address same as Physical Address?

* Type of Service(s) offered or will be offered by the location? List multiple values separated by comma.

Save for later Previous **Next**

- Finally, enter the **Service(s) Offered** by your Firm into the final text box, separating each service with a comma. When all sections of the **Business Information** tab are complete, click "**Next**" to continue.

4. In the **Questions** section, you will answer questions about your licensure, education, and background. Please complete each section of this page, as they are all required to proceed.
- a. Read each question carefully before selecting an answer. Answer Questions 1 and 2 by selecting either the “**Yes**” or “**No**” radio buttons located underneath the question. If you choose “**Yes**” to Question 2, new fields will populate for you to enter more information about the **Designated CPA**. Use the **Designated CPA Name** and **Designated CPA License Number** text fields to enter the appropriate information. Fill the **Designated CPA License State/Jurisdiction** dropdown by selecting the location from the list. Finally, answer the last question regarding the **Designated CPA** by selecting either the “**Yes**” or “**No**” radio buttons located underneath the question.

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Questions

* Does the firm understand its option under Firm Mobility?

Yes
 No

For Out Of State Firm Permit Holder: In New Mexico, a firm permit is not required for a firm that does not have a physical office in this state but offers or renders attest and non-attest services in this state.

* Does the individual responsible for the proper registration of the firm possess a valid Certified Public Accountant license?

Yes
 No

To obtain a permit in New Mexico, a firm must have a designated individual who must hold a valid CPA license that is in good standing issued by New Mexico or from a state or jurisdiction with licensing requirements that are similar to New Mexico. This individual is responsible for supervising attestation services, signs or authorizes someone to sign the accountant's report on audits and financial statements on behalf of the firm and must meet the experience requirements set forth in the professional standards for such services.

* Designated CPA Name

* Designated CPA License State/Jurisdiction

* Designated CPA License Number

* Does the designated CPA of firm have attest experience?


Yes
 No

b. Answer Question 3 regarding **Peer Review** by selecting the radio button next to your answer. If you select “**Yes**”, additional fields will populate to enter details about your participation in the **Peer Review Program**. Answer each question using the available radio buttons, then enter the dates of the **Peer Review** in **MM/DD/YYYY** format, or you can use the **Calendar** icon to select the date from the full calendar view.


* Has the Firm enrolled in an AICPA affiliated Peer Review Program?
 Yes
 No

New firms are required to submit a peer review within 18 months of their first engagement and enroll in a qualified program within 30 days of completing the engagement.

* Has the firm gone through a peer review which is accepted by RAB (Report Acceptance Board)?
 Yes
 No

* Date of Last Peer Review
 

* Result of Last Peer Review
 Pass
 Fail
 Pass with Deficiencies

Due Date of Next Peer Review
 

* Will the New Mexico licensed firm comply with NMSA 61-28B-13 of the New Mexico Public Accountancy Act?
 Yes
 No

c. Answer the remaining questions by selecting the “**Yes**” or “**No**” buttons under each. If you select “**Yes**” to any of the final four questions, an additional text field will populate for you to **Provide Any Relevant Details** pertaining to the question. You will have an opportunity to upload **Supporting Documents** in a later section of the application.

* Will the New Mexico licensed firm comply with NMSA 61-28B-13 of the New Mexico Public Accountancy Act?
 Yes
 No

Please review the Public Accountancy Act by clicking the link:
www.rid.nm.gov/boards-and-commissions/individual-boards-and-commissions/accountancy/
 A firm registered pursuant to Section 13 of the act shall file written notification with the board of any of the following events concerning the practice of public accountancy within this state within 30 days of occurrence:

1. formation of a new firm;
2. change in legal form or name of a firm;
3. firm termination;
4. establishment of a new branch office, (register by obtaining a new firm permit for the new branch office, pursuant to Section 61-28B-13I, NMSA 1978) or the closing or change of address of a branch office in this state; or
5. the occurrence of any event or events which would cause such firm not to be in conformity with the provisions of the act or these rules.

* Has the principal owner ever lost the authorization to practice before the SEC, the PCAOB, the IRS, or another state board of accountancy, or a federal or state taxing, insurance or securities regulatory authority, or a foreign authority or credentialing body that regulates the practice of accountancy?
 Yes
 No

* Has the principal owner ever had an application or license in this profession denied, suspended, revoked, surrendered, or had any other form of discipline or disciplinary action by a licensing board in another state or jurisdiction?
 Yes
 No

* Has the principal owner ever been convicted of a felony offense in any jurisdiction that would be considered a disqualifying criminal conviction, as outlined in 16.60.5.14 NMAC?
 Yes
 No

* Is the principal owner currently more than thirty days in arrears in payment of amounts required to be paid pursuant to an outstanding judgment and order for child support in New Mexico or any other state?
 Yes
 No

A certified public accountant firm which submits an application for an initial license or renewal of a license is not eligible for issuance of the license if the principal owner is not in compliance with a judgment and order for support or subpoenas or warrants relating to paternity or child support proceedings.

* Provide any relevant details below. It is also recommended that you upload any supporting documentation on the document upload page, later in this application.





d. Once all sections of the **Question** page are complete and correct, click “**Next**” to proceed.

5. In the **Uploaded Documents** section, click the blue **“Upload”** icon to begin selecting the document to upload. All fields marked with a red asterisk (*) are mandatory for your application.

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Upload Documents

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Document Name	Document Description	Uploaded Files
* Firm Ownership Profile	Include the licensing information and attest experience of all Shareholder(s), Stockholder(s), Proprietor(s), Partner(s) and any other employees holding a CPA license.	
* Peer Review Acceptance Letter	Peer Review Acceptance Letter, most recent letter provided by the RAB (Report Acceptance Board).	
* Peer Review Reviewers Report	Peer Review Reviewers Report, submitted and accepted by the RAB (Report Acceptance Board).	
Other Supporting Documents	Any supporting documents that could assist in review of the application.	

Save for later Previous **Next**


- a. Select the **“Upload Files”** button to open the file directory of your computer.

Upload

Please attach a copy of the required document.

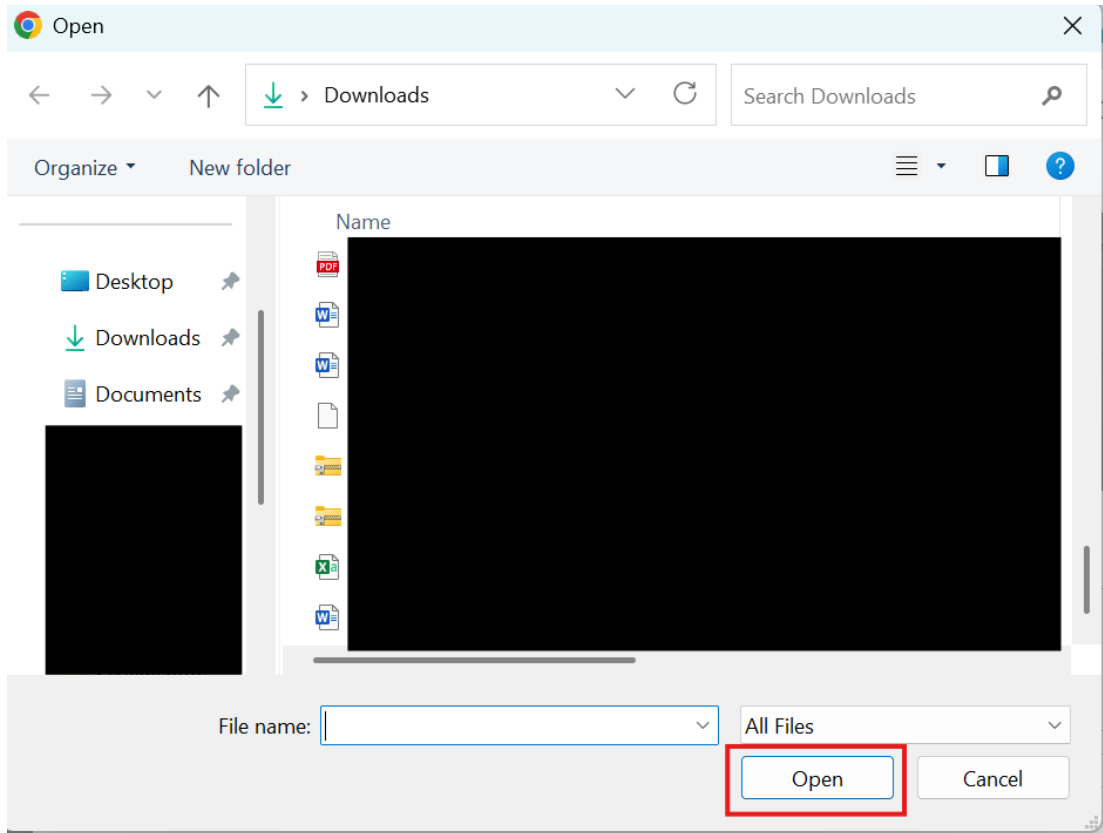
Note that:

1. File size should not exceed 10MB.
2. File extensions will be accepted only of type doc, docx, pdf, png, tiff, jpg, jpeg, txt, csv.
3. Documents may be uploaded as individual files or as a single merged file on the next page.

 or drop files

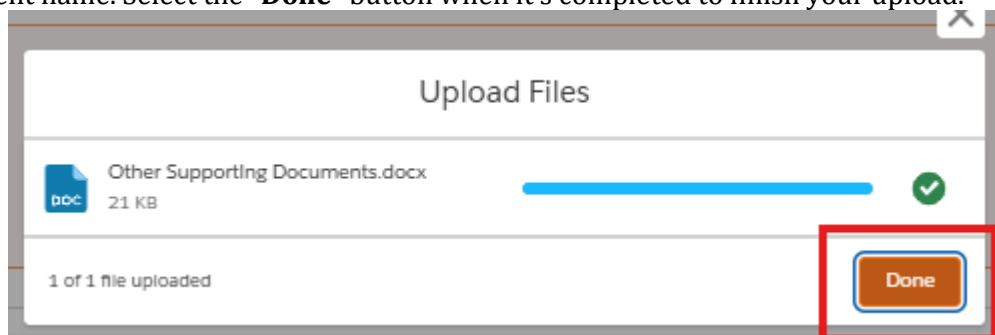
Close

- b. Select the appropriate document requested by your Board from your files, and then select “**Open**” to upload it to your application.

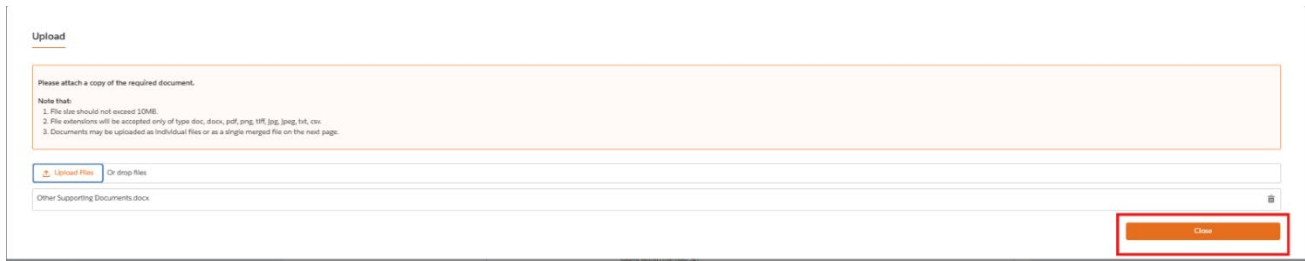


Note: The document must be under 10MB, and of a supported file type (.doc, .docx, .pdf, .png, .tiff, .jpg, jpeg, txt, csv). If you experience issues, we recommend clearing your cache and cookies for the site and then trying to upload the documents again. If the secondary window does not appear when you click the upload button, you may need to enable pop-ups in your web browser as well.

- c. The file will notify you when it has finished uploading with a green check mark to the right of the document name. Select the “**Done**” button when it’s completed to finish your upload.



d. You will be able to see your document added and can then select the “Close” option.



Upload

Please attach a copy of the required document.

Note that:

1. File size should not exceed 50MB.
2. File extensions will be accepted only of type doc, docx, pdf, png, jpg, jpeg, tiff, csv.
3. Documents may be uploaded as individual files or as a single merged file on the next page.

Upload Files Or drag files














Other Supporting Documents.docx

Close

e. You will be able to see the documents in each section once you have completed an upload. If you would like to remove any uploaded documents, you can click the red “Trash Can” icon to delete it from your application. Use the orange Eye icon to preview your document and the Download icon to save the uploaded document to your computer.

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Upload Documents

Document Name	Document Description	Uploaded Files
* Firm Ownership Profile	Include the licensing information and attest experience of all Shareholder(s), Stockholder(s), Proprietor(s), Partner(s) and any other employees holding a CPA license.	   
* Peer Review Acceptance Letter	Peer Review Acceptance Letter, most recent letter provided by the RAB (Report Acceptance Board).	   
* Peer Review Reviewers Report	Peer Review Reviewers Report, submitted and accepted by the RAB (Report Acceptance Board).	   
Other Supporting Documents	Any supporting documents that could assist in review of the application.	

Save for later

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f. Repeat step 5 of this guide until all required documents (*) have been uploaded. Then click the “Next” button to proceed.

6. On the **Attestation** page, review the statement on the screen. Then select the **checkbox** to certify your agreement. After, **enter your name** and select the **“Next”** button at the bottom right.

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Attestation

Application Attestation

I hereby certify that I am the person described and identified in this application; this application contains no willful misrepresentation; and the information given by me is true and complete to the best of my knowledge and belief.
I further certify I have read the Public Accountancy Act and Rules and fully understand that I bind myself to be governed by them.

* Applicant Name: Date:

Save for later Previous **Next**

7. On the **Payment** page, review the notice before making any selections.

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Payment

Select your mode of payment and click "Pay and Submit" to input your payment information.
Payments made with a Visa or Mastercard will be charged a 2.5% transaction fee. This is a fee imposed directly by the bank, and no portion of the fee is paid to or collected by the RLD. Payments made by e-check will not result in any transaction fee.

Note: Only select 'Operating Transfer' if your fee will be paid by another New Mexico state agency and you have received formal confirmation from the agency that it is transferring the funds to RLD through an operating transfer. Renewals will not be approved until an operating transfer is confirmed by RLD. If this option is selected, users can bypass the fee payment.

* Mode of Payment:

The amount to be paid is \$
Please click the **Pay & Submit** button to proceed with the payment.

Save for later Previous **Pay and Submit**

*Note: **Military Applications DO NOT** require payment.*

- a. Select a **Mode of Payment** then the **“Pay and Submit”** button. When selecting either **Credit Card (Visa or Mastercard)** or **E-Check** as your payment method, a new tab will open directing you to the **CyberSource Payment Gateway** screen. Please disable any pop-up blockers to ensure the page opens correctly in the new tab.

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- **Payment**
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Payment

Select your mode of payment and click "Pay and Submit" to input your payment information. Payments made with a Visa or Mastercard will be charged a 2.5% transaction fee. This is a fee imposed directly by the bank, and no portion of the fee is paid to or collected by the RLD. Payments made by e-check will not result in any transaction fee.

Note: Only select "Operating Transfer" if your fee will be paid by another New Mexico state agency and you have received formal confirmation from the agency that it is transferring the funds to RLD through an operating transfer. Renewals will not be approved until an operating transfer is confirmed by RLD. If this option is selected, users can bypass the fee payment.

* Mode of Payment

The amount to be paid is \$

Please click the **Pay & Submit** button to proceed with the payment.

[Save for later](#) [Previous](#) [Pay and Submit](#)

Note: Payments are processed through a separate system, and your credit card info is not stored or saved by RLD. Cybersource is a SoNM billing platform, and this is not phishing or other malware. Upon payment completion, you will receive a payment receipt to the email address you have entered in the Payment Gateway.

- b. Fill out all fields in the **Billing Information** and **Payment Information** portions, then **Review** the transaction information before paying. Click the **“Next”** button to proceed through the entire payment process. Once your payment is completed, you may close your tab with Cybersource where you processed your payment.

Billing
Payment
Review
Receipt

Billing Information

* Required field

First Name *

Last Name *

Company Name

Address Line 1

City

Country/Region
United States of America

State/Province
New Mexico

Zip/Postal Code

Phone Number *

Email *

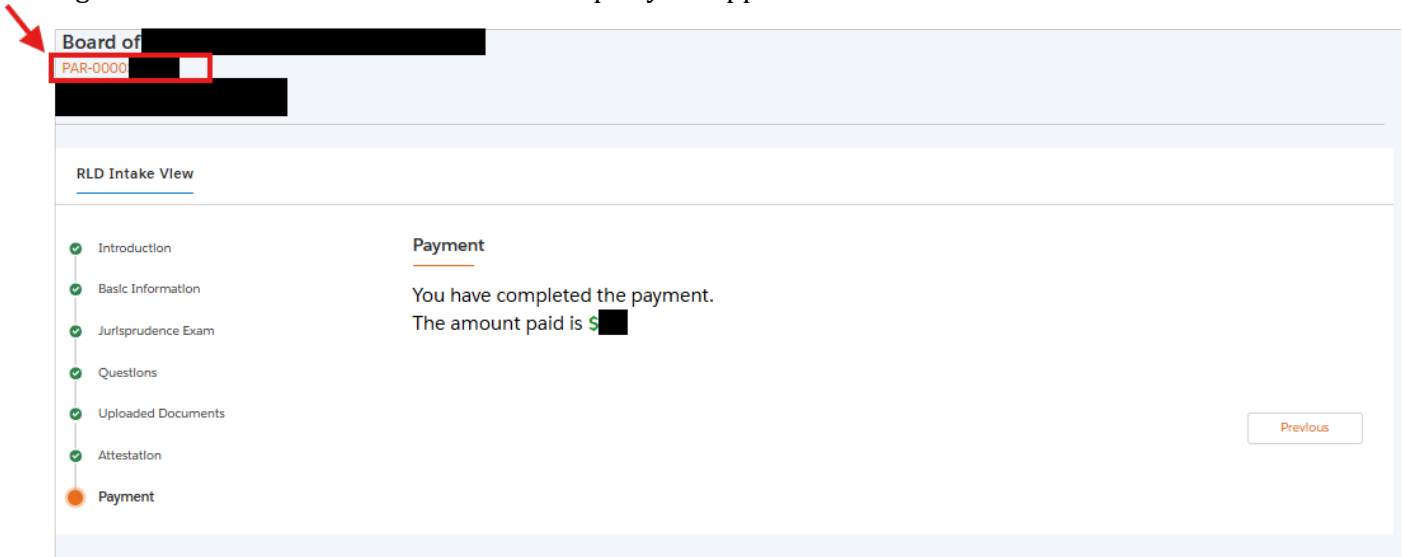
[Next](#)

[Cancel Order](#)

Your Order

Total amount \$

8. Your application is now complete and will be submitted for approval. To check the status of your application, please contact your board or division directly. Please be sure to reference your application number, which begins with **PAR-** and can be found at the top of your application.



Board of [REDACTED]
PAR-0000 [REDACTED]

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Payment
You have completed the payment.
The amount paid is \$ [REDACTED]

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9. On the **Home Page**, the application will appear under **My Applications** with **Submitted** status.

Licenses & Applications

My Applications

Application ID	License Type	Application Type	Applied Date	Status	Action
PAR-0000 [REDACTED]	[REDACTED]	New	10/7/2025	Draft	
PAR-0000 [REDACTED]	[REDACTED]	New	7/29/2025	Draft	
PAR-0000 [REDACTED]	[REDACTED]	New	7/28/2025	Submitted	View Review Checklist

[View All](#)