

IDAHO STATE BOARD OF ACCOUNTANCY  
P. O. BOX 83720  
BOISE, IDAHO 83720-0002  
PHONE (208) 334-2490 FAX (208) 334-2615 WEBSITE isba.idaho.gov

OFFICE LOCATION AND EXPRESS MAIL ADDRESS:  
3101 W. MAIN ST STE 210  
BOISE, IDAHO 83702

## VERIFIED COMPLAINT FORM

INSTRUCTIONS: Please type or print clearly in ink. Complete all applicable sections of this form fully and accurately. Attach legible copies of all relevant documents pertaining to your complaint. You should include all information of which you are aware. Submit six (6) copies of the completed complaint form and any attachments. Retain a copy for your files.

If you need assistance in completing or submitting this complaint, contact the Board of Accountancy. If more space is needed, attach extra sheets.

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PLEASE NOTE: The Idaho State Board of Accountancy regulates certified public accountants and licensed public accountants. The Board is not empowered to resolve fee disputes, award damages, order the return of fees paid, settle disputes over various interpretations of U.S. Tax Code or Idaho Tax Codes, or to otherwise settle claims. The Board's jurisdiction extends to potential disciplinary actions where violations of the Idaho Accountancy Act and or Rules are found. The Board cannot compel the payment of money or to render a monetary judgment in your favor. Such actions fall within the jurisdiction of civil courts. The Board can, for cause shown, revoke, suspend, refuse to renew, administratively penalize, reprimand, restrict or place on probation the holder of a certificate or license, or refuse to issue any certificate or license to an applicant.

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### I. INDIVIDUAL(S) AGAINST WHOM YOU ARE FILING A COMPLAINT

Name(s) \_\_\_\_\_  
(First) (Middle Initial) (Last)

License Type (Check one) CPA  LPA  License # (if known) \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, and Zip Code \_\_\_\_\_

Telephone (Including Area Code) \_\_\_\_\_

### II. INDIVIDUAL(S) FILING THE COMPLAINT

Name(s) \_\_\_\_\_  
(First) (Middle Initial) (Last)

Address \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

Telephone: Home \_\_\_\_\_ Work \_\_\_\_\_

**Please Turn to Next Page**

### III. GENERAL INFORMATION ABOUT THE COMPLAINT

I **have**  **have not**  contacted the person(s) complained about to resolve this matter.  
(check one)

I **have**  **have not**  contacted an attorney to assist in resolving this or a related matter.  
(check one)

Attorney's Name \_\_\_\_\_ Telephone \_\_\_\_\_

Address \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

List the names of all other agencies with whom you have or intend to file a complaint.

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Have you previously filed complaints about this licensee(s) with the Board of Accountancy?

Yes  No

If yes, please provide information as to when and what the complaint involved.

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I **am**  **am not**  willing to testify under oath regarding the allegations in this complaint.  
(check one)

If you are not willing to testify, state the reason(s) below.

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#### IV. SPECIFIC INFORMATION ABOUT THE COMPLAINT

Please state the specific factual allegations upon which your complaint is based. Include names, dates, and other information which you believe to be relevant to your complaint. Cite the specific section(s) of the Idaho Accountancy Act, Rules, or Code of Conduct that you allege have been violated. Links for the Idaho Accountancy Act and Rules, and AICPA Code of Professional Conduct can be found on our website [www.isba.idaho.gov](http://www.isba.idaho.gov) Hard copies of the act and rules are available at the Board office. Use additional sheets of paper if necessary.

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*Please attach copies of all relevant documents and papers which directly or indirectly relate to this complaint.*

**Turn to Next Page**

#### V. VERIFICATION OF COMPLAINT

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Please note: Your complaint must be signed and notarized for our office to proceed.

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*I understand a copy of this complaint will be given to any person or firm against whom I have complained. I (we), the complainant(s), declare under oath that the above is true to the best of my (our) knowledge.*

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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\_\_\_\_\_  
Signature of Complainant(s)

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ ) ss.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Notary Public

**SEAL**

My Commission expires: \_\_\_\_\_

Residing at: \_\_\_\_\_

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Your complaint will be reviewed by the Executive Director and the Investigative Committee. You will receive written confirmation that your complaint has been received. You may be asked to submit additional information or clarification and will be notified as to the final disposition of your complaint.

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Revised 1/2007