

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1423 • Fax 919-733-4209 • Web www.nccpaboard.gov

INSTRUCTIONS FOR REGISTRATION OF A FOREIGN PROFESSIONAL CORPORATION

Attached is an application for the *Registration of a Foreign Professional Corporation*. Please keep a copy of all documents for your reference. Please contact the Secretary of State's office by telephone at (919) 807-2225 or visit the Secretary of State's web site, www.sosnc.com, to obtain the necessary forms and fee information.

NOTE: This registration is only necessary if your firm plans to open an office physically located in North Carolina. If your firm has a North Carolina client and offers or intends to offer any of the following services, the firm must submit a completed *CPA Firm Notification of Intent to Practice in North Carolina* in lieu of this application.

- A financial statement audit or other engagement performed in accordance with Statements on Auditing Standards (SAS);
- An examination of prospective financial information performed in accordance with Statements on Standards for Attestation Engagements (SSAE); or
- An engagement performed in accordance with the Public Company Accounting Oversight Board (PCAOB) auditing standards.

If your firm will not have a North Carolina office and will not offer any of the services listed above, the firm does not need to register or notify the Board of its intent to offer such services.

NOTE: The Board will submit all forms and fees directly to the Secretary of State.

NOTE: The Secretary of State requires a CPA firm to obtain a registered agent that is physically located in North Carolina.

NOTE: Pursuant to 21 NCAC 08A .0301(24) and 08N .0307(a), the names in the CPA firm name must be current or former members who are or were CPAs and who have or have had an equity ownership in the CPA firm.

NOTE: Pursuant to 21 NCAC 08N .0306(c), the firm's name on the letterhead, contracts, engagement letters, tax returns, and all professional services reports must match exactly the firm name on the Board's *Registration of a Foreign Professional Corporation* application, and the Secretary of State's *Application for Certificate of Authority for a Foreign Professional Corporation*.

NOTE: NCGS 55B & 21 NCAC 08K .0105 require professional corporations to:

- Report any change in the composition or identity of shareholders, officers or directors, or employees;
- Provide a copy of all amendments to the articles of incorporation to the Board prior to filing with the Secretary of State's office;
- Report if any officer, shareholder, agent, or employee has ceased to be licensed (NCGS 55B-13); and
- Report the death of any shareholder.

REQUIRED INFORMATION

- Completed Contact Information sheet;
- One copy of the *Application for Certificate of Authority for a Foreign Professional Corporation* for the Secretary of State (www.sosnc.com);
- A *Certificate of Existence* from the Secretary of State of the state in which the professional corporation was originally formed;
- One copy of the proposed CPA firm letterhead; and
- Completed *Registration of a Foreign Professional Corporation* application.

FEES

- A check for \$50.00 payable to the NC State Board of CPA Examiners; and
- A check payable to the Secretary of State for the correct fee required for filing the *Application for Certificate of Authority for a Foreign Professional Corporation* (available from the Secretary of State's web site, www.sosnc.com)

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the corporation name complies with the Board's rules and that the proposed shareholders are properly licensed. The Board staff will instruct the Secretary of State to return the certified copy of the *Application for Certificate of Authority for a Foreign Professional Corporation*, after filing, to the Board. Upon receipt, the Board will send a *Certificate of Registration* and the certified copy of the *Application for Certificate of Authority for a Foreign Professional Corporation* to the contact person listed on the following page. If the Board staff or the Secretary of State encounters any problems, this person will be notified.

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CONTACT INFORMATION

Please provide the firm's contact information below and submit the completed form to the Board with other required information.

CPA Firm Name _____

Contact Person's Name _____

Mailing Address _____

City, State & ZIP _____

Telephone Number (_____) _____

Fax Number (_____) _____

E-Mail Address _____

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REGISTRATION OF A FOREIGN PROFESSIONAL CORPORATION

The Applicant, a professional corporation duly organized and existing under the laws and regulations of the State of North Carolina (NCGS Chapter 55B) and 21 NCAC 08K of the rules of the NC State Board of CPA Examiners, hereby makes application to the Board for registration and licensing to engage in the public practice of accountancy in North Carolina and in support of such application shows the Board the following:

CPA Firm Name: _____

Supervising CPA: _____

Supervising CPA's Certificate No.: _____

Street Address: _____

City/State/ZIP: _____

Mailing Address: _____

City/State/ZIP: _____

Telephone Number: (____) _____

Fax Number: (____) _____

E-Mail Address: _____

Web Site Address: _____

Please provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant corporation. If there are no other offices, check here ().

Names, addresses, certificate numbers (if applicable), and titles of all officers and directors of applicant corporation:

REQUIRED: Names, addresses, and certificate numbers of all of the shareholders of applicant corporation and number of shares owned by each shareholder. For all non-CPA shareholders (who are limited to 49% ownership of the corporate stock in aggregate), please list the person's home address, home telephone number, and social security number:

Names, addresses, and certificate numbers of all CPA employees of applicant corporation:

NOTE: Professional Corporations, Professional Limited Liability Companies, and Limited Liability Partnerships must dissolve/withdraw with the Secretary of State's office before being removed from the Board's list of active firms.

The undersigned hereby certifies that, to the best of his/her knowledge and belief, no disciplinary action is pending before the Board or in any jurisdiction against any of the licensed incorporators, officers, directors, shareholders, or employees of the applicant corporation; that the applicant corporation will be conducted in compliance with statutes and rules of the Board; and that the names in the CPA firm name comply with 21 NCAC 08A .0301(24) and 08N .0307(a).

WITNESS my hand and the seal of the applicant corporation, this the _____ day of _____ month/year.

(Name of Professional Corporation)

By: _____
(Signature of an Officer-Shareholder who is individually licensed by this Board)

(NC CPA Certificate Number)