

**North Carolina State Board of Certified Public Accountant Examiners**

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**AMENDMENT OF A DOMESTIC CPA FIRM NAME**

21 NCAC 08J .0108 requires all CPA firms to register with the Board and re-register annually in accordance with NCGS 93-12(8)(a) and 21 NCAC 08J and 08K.

Pursuant to 21 NCAC 08N .0306(c), the firm's name on letterhead, contracts, engagement letters, tax returns, and all professional services reports must match exactly the firm's name as registered with the Board and the NC Department of Secretary of State (SOS).

Contact the SOS at (919) 814-5400 or visit the SOS website, [www.sosnc.gov](http://www.sosnc.gov), to obtain the necessary SOS forms and fee information. The Board staff will mail forms and fees to the NC Department of the Secretary of State.

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To amend the name of an individual practitioner's firm, submit the following items to the Board:

- A letter/memo or email ([cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov)) indicating the change(s) to the CPA firm name; and
- A photocopy of the applicable marriage certificate or divorce decree

To amend the name of a professional corporation or professional limited liability company firm, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- A letter/memo stating the names, CPA certificate numbers, and percentage of ownership or number of shares owned by each owner before and after the name change (see example below);
- One copy of the *Articles of Amendment*; and
- A check payable to the NC Department of Secretary of State for the correct fee

To amend the name of a partnership or limited liability partnership firm, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- A letter/memo indicating the change(s) to the CPA firm name;
- A list of partner names, CPA certificate numbers, and percentage of ownership or number of shares owned by each partner before and after the name change (see example below); and
- One copy of the *Certificate of Amendment for Limited Liability Partnership*.

**NON-CPA OWNERSHIP** - If the firm is admitting non-CPA owners, provide each non-CPA owner's name, home address, telephone number, and social security number in addition to the above-referenced documents. Non-CPAs may not own more than 49% in aggregate of any CPA firm and a non-CPA's name cannot be included in the CPA firm's name.

**EXAMPLE**

Name change from *John Doe, CPA, P.A.* to *Doe & Earp, CPAs, P.A.*

**Before amendment:**

John Doe, NC CPA #123456; 200 shares, 100%

**After amendment:**

John Doe, NC CPA #123456; 100 shares, 50%  
Wyatt Earp, NC CPA #654321; 100 shares, 50%

**KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS.**