

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 nccpaboard.gov

**CONVERSION OF A LIMITED LIABILITY COMPANY TO A
PROFESSIONAL LIMITED LIABILITY COMPANY**

21 NCAC 08J .0108 requires all CPA firms to register with the Board and re-register annually in accordance with NCGS 57D-2-02; 93-12(7b); 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 if applicable, the NC Department of Secretary of State (SOS).

NCGS 55B and 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 NC Department of Secretary of State;
- Report the fact that any officer, shareholder, agent, or employee has ceased to be licensed (NCGS 55B-13); and
- Report the death of any shareholder.

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

To convert a limited liability company to a professional limited liability company, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- Completed "Registration of a Professional Limited Liability Company;"
- A check for \$50.00 payable to the NC State Board of CPA Examiners;
- A copy of the original "Articles of Organization;"
- One copy of the "Articles of Amendment" (SOS form) for the proposed professional limited liability company; and
- A check payable to the NC Department of Secretary of State for the correct fee required for filing the "Articles of Amendment."

If the firm is a foreign limited liability company, include the fees/forms to amend the "Certificate of Authority."

Upon receipt of the above-referenced items, the Board staff will complete an additional form that certifies to the NC Department of Secretary of State that the firm name complies with the Board's rules and that the proposed shareholders are properly licensed. The Board staff will instruct the NC Department of Secretary of State to return the certified copy of the "Articles of Amendment," after filing, to the Board. Upon receipt, the Board will send a "Certificate of Registration" and the certified copy of the "Articles of Amendment" to the firm.

KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS.

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REGISTRATION OF A PROFESSIONAL LIMITED LIABILITY COMPANY

Conversion of a Limited Liability Company to a Professional Limited Liability Company

CPA Firm Name: _____

Supervising CPA: _____

Supervising CPA's Certificate No.: _____

Street Address: _____

City, State & ZIP: _____

Mailing Address: _____

City, State & ZIP: _____

Phone Number: _____

Fax Number: _____

Email Address: _____

Website Address: _____

Does the applicant professional limited liability company operate or maintain any other offices?

_____ N _____ Yes

If yes, provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant professional limited liability company.

Signature

Date

Title

REQUIRED INFORMATION*Registration of A Professional Limited Liability Company***Resident Owners**

Provide the name, address, phone number, and NC CPA certificate number of each CPA owner. Provide the name, address, phone number, and social security number for each non-CPA owner. Attach additional sheet(s) if needed.

Name _____ NC CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Percent of Ownership _____

Name _____ NC CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Percent of Ownership _____

Name _____ NC CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Percent of Ownership _____

Non-Resident Owners

Provide the name, address, phone number, and CPA certificate/license number (including jurisdiction) of each CPA owner. Provide the name, address, phone number, and social security number for each non-CPA owner. Attach additional sheet(s) if needed.

Name _____ CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Percent of Ownership _____

Name _____ CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Percent of Ownership _____

Name _____ CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Percent of Ownership _____