

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

REGISTRATION OF A LIMITED LIABILITY PARTNERSHIP

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).

NCGS 55B and 21 NCAC 08K .0105 require professional corporations to report the following:

- 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 if any officer, shareholder, agent, or employee has ceased to be licensed (NCGS 55B-13); and
- 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 SOS.

To register a limited liability partnership, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- Completed "Registration of a Limited Liability Partnership;"
- Check payable to the State Board of CPA Examiners for the correct fee;
- One copy of the completed "Application for Registration of a Registered Limited Liability Partnership" (SOS form); and
- A check payable to the NC Department of Secretary of State for the fee required for filing the "Application for Registration of a Limited Liability Partnership."

There is no fee for registering a limited liability partnership firm with offices in North Carolina only. The fee for registering a registering a limited liability partnership firm with offices in North Carolina and at least one other state is \$10.00/per partner with a maximum fee of \$2,500.00.

Upon receipt of the above-referenced information, the Board staff will complete an additional form that certifies to the SOS that the firm name complies with the Board's rules and that the proposed CPA partners are properly licensed. The Board staff will instruct the SOS to return the certified copy of the "Application for Registration of a Limited Liability Partnership," after filing, to the Board. Upon receipt, the Board will send a "Certificate of Registration" and the certified copy of the "Application for Registration of a Limited Liability Partnership" to the firm.

KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS.

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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: _____

Total Number of Partners/Owners: _____

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

_____ N _____ Y

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

Signature

Date

Title

REQUIRED INFORMATION
Registration of a Limited Liability Partnership

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 _____