

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 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 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); or
- 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 register 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 \$50.00 check payable to the State Board of CPA Examiners
- One copy of the "Articles of Organization for a "Professional Limited Liability Company" (SOS form); and
- A check payable to the Secretary of State for the fee required for filing the "Articles of Organization for a Professional Limited Liability Company."

Upon receipt of the above-referenced items, 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 shareholders are properly licensed. The Board staff will instruct the SOS to return the certified copy of the "Articles of Organization of the Professional Limited Liability Company," after filing, to the Board. Upon receipt, the Board will send a "Certificate of Registration" and the certified copy of the "Articles of Organization of the Professional Limited Liability Company" to the firm.

KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS.

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 PROFESSIONAL LIMITED LIABILITY COMPANY

CPA Firm Name: _____

Supervising CPA: _____

Supervising CPA's Certificate No.: _____

Mailing Address: _____

City, State & ZIP: _____

Street 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 _____ Y

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.

I practiced and have ownership in (CPA firm name) _____

and wish to _____ continue _____ cancel that CPA firm's registration (NOT including this registration).

Signature

Title

Date

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 _____

Name _____ CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Percent of Ownership _____