

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

MERGER OF PROFESSIONAL CORPORATIONS

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 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 merge professional corporations, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- Completed "Registration of Professional Corporation" with corporate seal properly affixed;
- One copy of the "Articles of Merger" prepared in accordance with NCGS 55-B, properly executed, and ready for filing with the NC Department of Secretary of State; and
- A check payable to the NC Department of Secretary of State for the correct fee required to file the "Articles of Merger."

Upon receipt of the above-referenced information, 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's staff will instruct the NC Department of Secretary of State return the certified copy of the "Articles of Merger," after filing, to the Board office. Upon receipt, a "Certificate of Registration" and the certified copy of the "Articles of Incorporation" will be sent to the firm.

KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS.

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REGISTRATION OF A PROFESSIONAL CORPORATION
Merger of Professional Corporations

The Applicant, a professional corporation duly organized and existing under the laws and regulations of the State of North Carolina (NCGS 55B) and of the rules of the State Board of CPA Examiners (21 NCAC 08K), 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: _____

Name of 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 corporation 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 corporation.

REQUIRED INFORMATION*Registration of a Professional Corporation (Merger of Professional Corporations)***Officers and Directors**

Provide the name, address, phone number, CPA certificate/license number (including jurisdiction), and title of each officer and director of the applicant corporation. Provide the name, address, phone number, social security number, and title of each non-CPA officer and director of the applicant corporation. Attach additional sheets if needed.

Name _____ CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Title _____

Name _____ CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Title _____

Name _____ CPA No. or SSN: _____

Address _____

City, State & ZIP _____ Phone No. _____

Title _____

Shareholders

Provide the name, address, phone number, CPA certificate number, and percent of ownership for each shareholder of the applicant corporation. For each non-CPA shareholder, provide the name, address, phone number, social security number, and percent of ownership. Non-CPA shareholders are limited to 49% ownership of the corporate stock in aggregate. Attach additional sheets 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 _____

REQUIRED INFORMATION, CONTINUED
Registration of a Professional Corporation (Merger of Professional Corporations)

CPA Employees

Provide the name, address, phone number, and CPA certificate number (including jurisdiction) of each CPA employee of the applicant corporation. Attach additional sheets if needed.

Name _____ CPA No. _____

Address _____

City, State & ZIP _____ Phone No. _____

Name _____ CPA No. _____

Address _____

City, State & ZIP _____ Phone No. _____

Name _____ CPA No. _____

Address _____

City, State & ZIP _____ Phone No. _____

Name _____ CPA No. _____

Address _____

City, State & ZIP _____ Phone No. _____

Name _____ CPA No. _____

Address _____

City, State & ZIP _____ Phone No. _____

Name _____ CPA No. _____

Address _____

City, State & ZIP _____ Phone No. _____

Name _____ CPA No. _____

Address _____

City, State & ZIP _____ Phone No. _____

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

 Signature of an Officer-Shareholder Individually Licensed by this Board

 NC CPA Certificate No.