

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

**NOTIFICATION OF NEW OWNER IN A PARTNERSHIP, PROFESSIONAL CORPORATION, OR
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 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 SOS;
- 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.

To notify the Board of a new owner in a partnership, professional corporation, or professional limited liability company, submit the following items to the Board:

- Completed "Contact Information;"
- Completed "Required Information;" and
- One copy of the proposed CPA firm letterhead.

There is no fee to notify the Board of a new owner in a partnership, professional corporation, or professional limited liability company.

The Board staff will review the above-referenced information to ensure that the CPA firm complies with the Board's rules and that no inquiry or disciplinary action is pending against any of the owners.

KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS.

CONTACT INFORMATION

*Notification of New Owner in Partnership, Professional Corporation,
or Professional Limited Liability Company*

Provide the firm's contact information below.

Contact Person's Name _____

Firm Name _____

Mailing Address _____

City, State & ZIP _____

Phone Number _____

Fax Number _____

Email Address _____

Website Address _____

REQUIRED INFORMATION

Notification of New Owner in Partnership, Professional Corporation, or 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 _____