

## 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](http://nccpaboard.gov)

### REGISTRATION OF A FOREIGN LIMITED LIABILITY PARTNERSHIP

This registration is necessary *only* if the CPA firm plans to open an office physically located in North Carolina.

If the firm has a North Carolina client and offers or intends to offer any of the following services, the firm must submit a completed Notification of Intent to Practice in North Carolina: Out-of-State CPA Firm instead of registering as a foreign limited liability partnership.

- A financial statement audit or other engagement performed in accordance with Statements on Auditing Standards (SAS);
- An examination of prospective financial information performed in accordance with Statements on Standards for Attestation Engagements (SSAE); or
- An engagement performed in accordance with the Public Company Accounting Oversight Board (PCAOB) auditing standards.

If the firm will not have a North Carolina office and will not offer any of the services listed above, the firm does not need to register or notify the Board of its intent to offer such services.

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

The North Carolina Department of Secretary of State (SOS) requires a CPA firm to obtain a registered agent that is physically located in North Carolina. Contact the SOS at (919) 814-5400 or visit the SOS website, [www.sosnc.gov](http://www.sosnc.gov), to obtain the necessary SOS forms and fee information. The Board will mail all forms and fees to the SOS.

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

- One copy of the proposed CPA firm letterhead;
- Completed Registration of a Foreign 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 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 SOS will return the certified copy of the Application for Registration of a Limited Liability Partnership, after filing, to the Board. Upon receipt of that document, 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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**REGISTRATION OF A FOREIGN LIMITED LIABILITY PARTNERSHIP**

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.

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 officers, directors, partners, or employees of the applicant partnership; that the applicant partnership 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(25) and 08N .0307(a).

WITNESS my hand and the seal of the applicant partnership, this the \_\_\_\_\_ day of \_\_\_\_\_ month/year.

\_\_\_\_\_  
Name of Limited Liability Partnership

By \_\_\_\_\_  
Signature of an Officer-Partner who is individually licensed by this Board

\_\_\_\_\_  
NC CPA Certificate Number

**REQUIRED INFORMATION**  
*Registration of a Foreign 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 \_\_\_\_\_