

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 • nccpaboard.gov

REGISTRATION OF A FOREIGN PROFESSIONAL CORPORATION

This registration is necessary **only** if your firm plans to open an office physically located in North Carolina. If your 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 this application.

- 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 your 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 08A .0301(24) and 08N .0307(a), require that the names in the CPA firm name must be current or former members who are or were CPAs and who have or have had an equity ownership in the CPA firm.

21 NCAC 08N .0306(c) requires the firm's name on the letterhead, contracts, engagement letters, tax returns, and all professional services reports must match exactly the firm name on the Board's "Registration of a Foreign Professional Corporation" and the "Application for Certificate of Authority for a Foreign Professional Corporation" (SOS) form.

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.

NCGS 55B & 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 Secretary of State's office;
- Report if 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.

To register a foreign professional corporation, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- Completed "Registration of a Foreign Professional Corporation;"
- Completed Contact Information sheet;
- A check for \$50.00 made payable to the NC State Board of CPA Examiners;
- One copy of the "Application for Certificate of Authority for a Foreign Professional Corporation" (SOS form);
- A "Certificate of Existence" from the Secretary of State in the entity's home state; and
- A check payable to the NC Department of Secretary of State for the correct fee required for filing the "Application for Certificate of Authority for a Foreign Professional Corporation."

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 "Application for Certificate of Authority for a Foreign Professional Corporation," after filing, to the Board. Upon receipt, a "Certificate of Registration" and the certified copy of the "Application for Certificate of Authority for a Foreign Professional Corporation" will be sent 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 • nccpaboard.gov

REGISTRATION OF A FOREIGN PROFESSIONAL CORPORATION

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

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: _____

Does the applicant corporation operate or maintain any other offices? Y N

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 Foreign Professional Corporation

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 sheet(s) if needed.

Name _____	Cert. No. _____
Address _____	City/State/ZIP _____
Title: _____	Phone No. _____
 Name _____	 Cert. No. _____
Address _____	City/State/ZIP: _____
Title: _____	Phone No. _____
 Name _____	 Cert. No. _____
Address _____	City/State/ZIP _____
Title: _____	Phone No. _____

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 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 _____	

REQUIRED INFORMATION
Registration of a Foreign Professional Corporation

CPA Employees

Provide the name, address, phone number, and CPA certificate number (including jurisdiction) of each CPA employee of the applicant corporation. Attach additional sheet(s) 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. _____

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.