

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 LIMITED LIABILITY COMPANY

This registration is necessary **only** if the 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 professional limited liability company.

- 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 provide or offer to provide 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. CPA firms must re-register annually in accordance with NCGS 57D-2-02, 93-12(7b), and 21 NCAC 08J and 08K.

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 that a firm's name on the letterhead, contracts, engagement letters, tax returns, and all professional services reports must match the firm name on the Board's *Registration of a Foreign Professional Limited Liability Company* application form, and the Secretary of State's Application for *Certificate of Authority for a Professional LLC*.

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 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.

The North Carolina Department 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, to obtain the necessary SOS forms and fee information. The Board staff will mail forms and fees to the NC Department of the Secretary of State.

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

- One copy of the proposed CPA firm letterhead;
- Completed *Registration of a Foreign Professional Limited Liability Company*;
- A \$50.00 check payable to the NC State Board of CPA Examiners;
- One copy of the completed *Application for Certificate of Authority for a Professional LLC*;
- A Certificate of Existence from the Secretary of State from entity's home state; and
- A check payable to the Secretary of State for the fee required for filing the *Application for Certificate of Authority for a Foreign LLC*.

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 members are properly licensed. The Secretary of State will return the certified copy of the Application for Certificate of Authority of the Foreign Professional LLC, after filing, to the Board. Upon receipt, the Board will send a Certificate of Registration and the certified copy of the Certificate of Authority of the Foreign Professional LLC to the firm.

KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS.

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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 professional limited liability company operate or maintain any other offices? Y N

If yes, attach a list showing the information requested above on all offices operated or maintained by the applicant professional limited liability company.

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, members, or employees of the applicant company; that the applicant company 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 company, this the ____ day of _____ month/year.

Name of Limited Liability Company

By: _____
Signature of an Officer-Member individually licensed by this Board

NC CPA Certificate Number

REQUIRED INFORMATION*Registration of a Foreign 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 _____