

**North Carolina State Board of Certified Public Accountant Examiners**

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**AMENDMENT OF FOREIGN PROFESSIONAL CORPORATION FIRM NAME OR FOREIGN PROFESSIONAL LIMITED LIABILITY CORPORATION FIRM NAME**

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).

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 staff will mail the forms and fees to the SOS.

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To amend the name of a foreign professional corporation or the name of a foreign professional limited liability company, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- Letter or memo listing the name of each owner, his or CPA certificate number, and the percentage of ownership or number of shares owned by each owner before and after the name change (see example below);
- One exact copy of the "Application for Amended Certificate of Authority" (SOS form);
- "Certificate of Amendment" or certified copy of the "Articles of Amendment" from the entity's home state; and
- Check payable to the NC Department of Secretary of State for the correct fee, if any.

**Example**

Name change from *John Doe, CPA, P.A.* to *Doe & Earp, CPAs, P.A.*

**Before amendment**

John Doe, NC CPA #123456	200 shares, 100%
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**After amendment**

John Doe, NC CPA #123456	100 shares, 50%
Wyatt Earp, NC CPA #654321	100 shares, 50%

**KEEP A COPY OF ALL DOCUMENTS FOR YOUR REFERENCE.**