

**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)

**MERGER OF PROFESSIONAL LIMITED LIABILITY COMPANIES**

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 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 the fact that 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](http://www.sosnc.gov), to obtain the necessary SOS forms and fee information. The Board will mail all forms and fees to the Secretary of State.

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To merge professional limited liability companies, submit the following items to the Board:

- One copy of the proposed CPA firm letterhead;
- Completed "Registration of Professional Limited Liability Company;"
- One copy of the "Articles of Merger of the Professional Limited Liability Companies," (SOS form) prepared in accordance with NCGS 55-B, properly executed, and ready for filing with the NC Department of Secretary of State; and
- A check payable to the NC Department of Secretary of State for the correct fee required to file the "Articles of Merger."

Upon receipt of the above-referenced items, the Board staff will complete an additional form that certifies to the NC Department of Secretary of State that the firm name complies with the Board's rules and that the proposed CPA members are properly licensed. The Board staff will instruct the NC Department of Secretary of State to return the certified copy of the "Articles of Merger," after filing, to the Board office. After the Board receives the "Articles of Merger," a "Certificate of Registration" and the certified copy of the "Articles of Merger" will be sent to firm.

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

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**REGISTRATION OF A PROFESSIONAL LIMITED LIABILITY COMPANY**

*Merger of Professional Limited Liability Companies*

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?

\_\_\_\_\_ N                  \_\_\_\_\_ Y

If yes, provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant professional limited liability company.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

**REQUIRED INFORMATION**

*Registration of a Professional Limited Liability Company (Merger of Professional Limited Liability Companies)*

**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 \_\_\_\_\_