

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 www.nccpaboard.gov

**INSTRUCTIONS FOR REGISTRATION OF A
FOREIGN REGISTERED LIMITED LIABILITY PARTNERSHIP**

Attached is an application for the *Registration of a Foreign Limited Liability Partnership*. Please keep a copy of all documents for your reference. Please contact the Secretary of State's office by telephone at (919) 807-2225 or visit the Secretary of State's web site, www.sosnc.com, to obtain the necessary forms and fee information.

NOTE: This registration is only necessary 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 *CPA Firm Notification of Intent to Practice in North Carolina* in lieu 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.

NOTE: The Board will mail all forms and fees directly to the Secretary of State.

NOTE: The Secretary of State requires a CPA firm to obtain a registered agent that is physically located in North Carolina.

NOTE: Pursuant to 21 NCAC 08A .0301(25) and 08N .0307(a), 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.

NOTE: Pursuant to 21 NCAC 08N .0306(c), the firm's name on the letterhead must match exactly the firm name on the Board's *Registration of a Foreign Limited Liability Partnership* application form, the Secretary of State's *Application for Registration of a Foreign Limited Liability Partnership*; and the *Certificate of Existence*.

REQUIRED INFORMATION

- Completed Contact Information sheet;
- One copy of the completed *Application for Registration of a Foreign Limited Liability Partnership* for the Secretary of State (available from www.sosnc.com);
- A *Certificate of Existence* from the Secretary of State from the state in which the Limited Liability Partnership was originally formed;
- One copy of the proposed CPA firm letterhead; and
- Completed *Registration of a Foreign Limited Liability Partnership* application.

FEES

- For CPA firms with offices outside of North Carolina, a check payable to the NC State Board of CPA Examiners in an amount equal to \$10 per owner, with a maximum fee of \$2,500; and
- A check payable to the Secretary of State for the fee required for filing the completed *Application for Registration of a Foreign Limited Liability Partnership* (available from the Secretary of State's web site, www.sosnc.com)

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the name of the foreign limited liability partnership complies with the Board's rules and that the proposed CPA partners are properly licensed. The Board staff will instruct the Secretary of State's office to return the certified copy of the *Application for Registration of a Foreign Limited Liability Partnership*, after filing, to the Board office. Upon receipt, a *Certificate of Registration* and the certified copy of the *Application for Registration of a Foreign Limited Liability Partnership* will be sent to the firm's contact person. If the Board staff or the Secretary of State encounters any problems, this person will be notified.

CONTACT INFORMATION

Please provide the firm's contact information below and submit the completed form to the Board with other required information.

CPA Firm Name _____

Contact Person's Name _____

Mailing Address _____

City, State & ZIP _____

Telephone Number (_____) _____

Fax Number (_____) _____

E-Mail Address _____

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REGISTRATION OF A FOREIGN REGISTERED LIMITED LIABILITY PARTNERSHIP

Pursuant to 21 NCAC 08J .0108, all CPA firms are required to register with the Board and must re-register annually in accordance with NCGS 93-12(8)(a) and 21 NCAC 08J and 08K.

CPA Firm Name: _____

Supervising CPA: _____

CPA Certificate No.: _____

Street Address: _____

City/State/ZIP: _____

Mailing Address: _____

City/State/ZIP: _____

Telephone Number: (____) _____

Fax Number: (____) _____

E-Mail Address: _____

Web Site Address: _____

Total Number of Owners: _____

For all other offices operated or maintained by the applicant limited liability partnership, please provide the above-requested information on an attached sheet. If there are no other offices, check here ().

NOTE: Professional Corporations, Professional Limited Liability Companies, and Limited Liability Partnerships must dissolve/withdraw with the Secretary of State's office before being removed from the Board's list of active firms.

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)

Complete the attached *Required Information* sheet and submit with the proper fee and this registration form.

REQUIRED INFORMATION

- 1) List all resident North Carolina owners below or on additional sheets:

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

- 2) List all non-resident owners below or on additional sheets:

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____