

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 PROFESSIONAL LIMITED LIABILITY COMPANY

Attached is an application for the *Registration of a Foreign Professional Limited Liability Company*. 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 submit 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 the firm name on the Board's *Registration of a Foreign Professional Limited Liability Company* application form, the Secretary of State's *Application for Certificate of Authority for a Professional LLC*, and the *Certificate of Existence* exactly.

NOTE: 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.

REQUIRED INFORMATION

- Completed Contact Information sheet;
- One copy of the completed *Application for Certificate of Authority for a Professional LLC* 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 Professional Limited Liability Company was originally formed;
- One copy of the proposed CPA firm letterhead; and
- Completed *Registration of a Foreign Professional Limited Liability Company* application

FEES

- A \$50.00 check payable to the NC State Board of CPA Examiners; 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* (available from 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 professional limited liability company name complies with the Board's rules and that the proposed CPA members are properly licensed. The Board staff will instruct the Secretary of State to 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 contact person listed on the following page. If the Board staff or the Secretary of State encounters any problems, this person will be notified.

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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 PROFESSIONAL LIMITED LIABILITY COMPANY

Pursuant to 21 NCAC 08J.0108, all CPA firms are required to register with the Board. CPA firms must re-register annually in accordance with NCGS 57C-2-01(c), 93-12(7b), and 21 NCAC 08J and 08K.

CPA Firm Name: _____

Supervising CPA: _____

Supervising CPA's Certificate No.: _____

Street Address: _____

City/State/ZIP: _____

Mailing Address: _____

City/State/ZIP: _____

Telephone Number: (____) _____

Fax Number: (____) _____

E-Mail Address: _____

Web Site Address: _____

For all other offices operated or maintained by the applicant professional limited liability company, please provide the information requested above 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 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, 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(25) 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 who is individually licensed by this Board)

(NC CPA Certificate Number)

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 # _____