

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 MERGER OF PROFESSIONAL LIMITED LIABILITY COMPANIES

Attached is an application for the *Registration of 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: The Board will mail all forms and fees directly to the Secretary of State.

NOTE: Pursuant to 21 NCAC 08N .0306(c), the firm's name on letterhead, reports, business cards, brochures, office signs, telephone directories, or any other advertisements or forms of solicitation must match exactly the firm's name as registered with the Board and the Secretary of State.

NOTE: 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 the fact that any officer, shareholder, agent, or employee has ceased to be licensed (NCGS 55B-13); and
- Report the death of any shareholder.

The following items must be completed and enclosed for the application to be processed:

Forms and Paperwork

- Completed Contact Information sheet;
- One copy of the *Articles of Merger of the Professional Limited Liability Companies*, prepared in accordance with NCGS 55-B, properly executed, and ready for filing with the Secretary of State;
- One copy of the proposed CPA firm letterhead; and
- Completed *Registration of Professional Limited Liability Company* application.

Fees

- A check payable to the Secretary of State for the correct fee (from Secretary of State web site, www.sosnc.com) required to file the *Articles of Merger*

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 professional limited liability company 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 *Articles of Merger*, after filing, to the Board office. Upon receipt, a *Certificate of Registration* and the certified copy of the *Articles of Merger* will be returned to the person listed on the Contact Information sheet. This person will also be notified if there are any problems encountered by the Board's staff or the Secretary of State's office.

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 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: _____

CPA Certificate No.: _____

Street Address: _____

City/State/ZIP: _____

Mailing Address: _____

City/State/ZIP: _____

Telephone Number: (____) _____

Fax Number: (____) _____

E-Mail Address: _____

Web Site Address: _____

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.

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

Complete the attached *Required Information* sheet and submit with Contact Information sheet, proper fee, a copy of the proposed firm letterhead, and this registration form.

Signature

Title

Date

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 # _____

NOTE: All non-resident CPAs who provide services to North Carolina clients must provide the Board with a *Notification of Intent to Practice*. Have all such individuals provided the necessary *Notification of Intent to Practice*? () Yes () No