

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 CONVERSION OF A LIMITED LIABILITY COMPANY TO A
PROFESSIONAL LIMITED LIABILITY COMPANY**

Attached is an application for the *Registration of a 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, contracts, engagement letters, tax returns, and all professional services reports must match exactly the firm's name as registered with the Board and if applicable, 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/or enclosed for the application to be processed:

Forms and Paperwork

- Completed Contact Information sheet
- A copy of the original *Articles of Organization*;
- One copy of the *Articles of Amendment* for the proposed professional limited liability company;
- One copy of the proposed CPA firm letterhead; and
- Completed *Registration of a Professional Limited Liability Company* application

NOTE: If the firm is a foreign limited liability company, you must also include the forms to amend the *Certificate of Authority*

Fees

- A check for **\$50.00** payable to the **NC State Board of CPA Examiners**; and
- A check payable to the Secretary of State for the correct fee (available from the Secretary of State's web site, www.sosnc.com) required for filing the *Articles of Amendment* or the *Amended Certificate of Authority*

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the 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 a certified copy of the *Articles of Amendment*, after filing, to the Board. Upon receipt, the Board will send a *Certificate of Registration* and the certified copy of the *Articles of Amendment* to the person listed on the Contact Information sheet. If the Board 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 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.

Please provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant professional limited liability company. 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 # _____