

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
REGISTERED LIMITED LIABILITY PARTNERSHIP**

Attached is an application for the *Registration of a 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: **The Board will submit 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, must match exactly the firm name on the Board's *Registration of Limited Liability Partnership* application form and the Secretary of State's *Application for Registration Registered Limited Liability Partnership*.

REQUIRED INFORMATION

- Completed Contact Information sheet;
- One copy of the completed *Application for Registration of a Registered Limited Liability Partnership* for the Secretary of State (www.sosnc.com);
- One copy of the proposed CPA firm letterhead; and
- Completed *Registration of a Registered Limited Liability Partnership* form

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 *Registered Limited Liability Partnership Application* (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 limited liability partnership name complies with the Board's rules and that the proposed CPA partners are properly licensed. The Board staff will instruct the Secretary of State to return the certified copy of the *Registered Limited Liability Partnership Application for Registration*, after filing, to the Board. Upon receipt, the Board will send a *Certificate of Registration* and the certified copy of the *Registered Limited Liability Partnership Application for Registration* to the firm's contact person listed on the following page. 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 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: _____

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: _____

Total Number of Partners/Owners: _____

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.

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 ().

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 # _____

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

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____