

North Carolina State Board of Certified Public Accountant Examiners

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INSTRUCTIONS FOR AMENDING DOMESTIC CPA FIRM NAME

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

NOTE: Please keep a copy of all documents for your reference.

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: **NON-CPA OWNERSHIP** - If your firm plans to admit a non-CPA owner, you must provide that person's name, home address, home telephone number, and social security number in addition to the information requested above. Note that non-CPAs may not own more than 49% of any CPA firm and a non-CPA's name cannot be included in the CPA firm's name.

Individual Practitioner

To amend name of an individual practitioner firm, send the Board the following:

- Letter or e-mail (cemery@nccpaboard.gov) indicating the change(s) to the CPA firm name; and
- Photocopy of marriage certificate or divorce decree, if applicable

Professional Corporation or Professional Limited Liability Company

To amend name of a professional corporation or professional limited liability company, send the Board the following items:

- One copy of the *Articles of Amendment* (available from the Secretary of State's web site, www.sosnc.com);
- Fee for the Secretary of State (available from the Secretary of State's web site, www.sosnc.com);
- One copy of the proposed CPA firm letterhead; and
- Letter stating the names, CPA certificate numbers, and percentage of ownership or number of shares owned by each before and after the name change (see example below).

Partnership or Limited Liability Partnership

To amend name of a partnership or limited liability partnership, send the Board the following items:

- Letter or e-mail (cemery@nccpaboard.gov) indicating the change(s) to the CPA firm name;
- List of partner names, CPA certificate numbers, and percentage of ownership or number of shares owned by each before and after the name change (see example below);
- One copy of the proposed CPA firm letterhead; and
- One copy of the *Certificate of Amendment for Limited Liability Partnership* (available from the Secretary of State's web site, www.sosnc.com).

EXAMPLE

Name change from *John Doe, CPA, P.A.* to *Doe & Earp, CPAs, P.A.*

Before amendment:

John Doe, CPA #123456 200 shares, 100%

After amendment:

John Doe, CPA #123456 100 shares, 50%
Wyatt Earp, CPA #654321 100 shares, 50%