

North Carolina State Board of Certified Public Accountant Examiners
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**INSTRUCTIONS FOR AMENDING FOREIGN PROFESSIONAL CORPORATION FIRM
NAME OR FOREIGN PROFESSIONAL LIMITED LIABILITY CORPORATION FIRM NAME**

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

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

- One exact copy of the *Application for Amended Certificate of Authority* (available from the Secretary of State's web site, www.sosnc.com);
- *Certificate of Amendment* or certified copy of the *Articles of Amendment* from the state of original incorporation;
- Fee, if any, 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
- List of owners, CPA certificate numbers, and percentage of ownership or number of shares owned by each owner before and after the name change (see example below)

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%