



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

LIMITED LIABILITY COMPANY INFORMATION & INSTRUCTIONS

A limited liability company organized for the practice of public accounting shall register with the board as a limited liability company and comply with the requirements as provided in Nevada Revised Statute, sections 628.325, and 628.345 and Nevada Administrative Code sections 628.130 through 628.190

APPLICATION & FEES:

Complete the application in full.

Application Fee of \$200 made payable to the Nevada State Board of Accountancy or completion of the Credit Card Payment Form.

ARTICLES OF ORGANIZATION:

If you do not have your company's Articles of Organization yet, you will want to apply with the Nevada State Board of Accountancy first. Once you receive your approval letter from our agency, you can then file with the Nevada Secretary of State's Office. Once approved, please send our agency a copy of Articles of Organization filed with the Nevada Secretary of State's Office. The LLC is not considered in good standing until this information is received.

You can reach the Nevada Secretary of State's Office at (775) 684-5708

The Articles of Organization should contain the following information:

- A. Name of Limited Liability Company
- B. Name of the county, city or town and complete street address of its resident agent
- C. Nature of the Business to furnish to the public accounting services
- D. The name and address of the qualified members of the limited liability company.

PURCHASE AGREEMENT:

In order to facilitate compliance with the provisions of NRS 628.345 subsection 1(e) relating to the ownership of interests, there must be a written agreement binding the members or the limited liability company to purchase any interest offered for sale by, or not under the ownership or effective control of, a qualified member.

Please complete and sign the Written Agreement Form that is attached to the registration application.

OWNERSHIP REQUIREMENTS FOR LIMITED LIABILITY COMPANY ORGANIZED FOR PRACTICE OF PUBLIC ACCOUNTING IN THE STATE OF NEVADA

Note: A natural person or firm composed of natural persons may own a public accounting firm. A trust is not considered to be a natural person and therefore cannot be an owner of a CPA firm.

Certified Public Accountants Ownership:

51% of the limited liability company must be owned by licensed Certified Public Accountants of some state in good standing, and be principally employed by the limited liability company or actively engaged in its business. Each member of the limited liability company, whose principal place of business is this state, must be a Certified Public Accountant of this state (Nevada) and in good standing.

Non-Licensed Members Ownership:

49% of the limited liability company may be owned by a non-licensed member if the person is actively engaged in the business of the limited liability company and the limited liability company complies with any other requirements that the board may impose.

Note: The name of the non-licensee owner cannot not be in the name of the firm.



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APPLICATION FOR LIMITED LIABILITY COMPANY (LLC) REGISTRATION

Application Fee: \$200.00

Check or Credit Card

Company Name Telephone

Mailing Address City/State Zip Code

Email address Employer Identification Number (EIN#)

List each additional office located in Nevada

Mailing Address City/State Zip Code

LICENSED CPA MEMBERS/OFFICERS/DIRECTORS/FIRM

Name	License# & State of Licensure	Position /Ownership %
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Name	License# & State of Licensure	Position /Ownership %
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Name	License# & State of Licensure	Position /Ownership %
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NON-LICENSED MEMBERS/OFFICERS/DIRECTORS: As provided in Nevada Revised Statute NRS 628.325 subsection 4 a non-licensed member, officer, director may not own more than 49% of the CPA Firm.

Name	Percentage of Ownership	Position Designation
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Name	Percentage of Ownership	Position Designation
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Note: The name of the non-licensee owner cannot not be in the name of the firm.

Received _____ Check No. _____ Amount _____
(11/18)

LIMITED LIABILITY COMPANY

WRITTEN AGREEMENT

The undersigned, being all of the qualified members of _____ (Name of Limited Liability Company), do hereby agree that either the qualified members or the limited liability company will purchase any interest offered for sale by, or not under the ownership or effective control of a qualified member and that such purchase shall be in accordance with Nevada Revised Statute NRS 628.345 subsection 1(e) and NRS Chapter 86.

The provisions of this agreement shall control, supersede, and prevail over any provisions in the limited liability articles, by-laws or any other agreement to the contrary.

Name of Limited Liability Company

Date

President

Members:

