

West Virginia Board of Accountancy

*405 Capitol Street, Suite 908
Charleston, West Virginia 25301
(304) 558-3557 Fax: (304) 558-1325*



To: PLLC Applicant

Attached please find the Limited Liability Company Application authorized for use by the West Virginia Board of Accountancy. We believe the information is self-explanatory; however, if you have any questions, please call the Board office at 304/558-3557.

Each application should be accompanied by the \$200.00 fee. Two copies of the proposed Articles of Organization for the Professional Limited Liability Company must be submitted. Additionally, a PLLC must submit evidence of meeting statutory compliance by providing a copy of the Certificate of Insurance confirming that the PLLC carries at least one million dollars of professional liability insurance.

Additionally, pursuant to Board Rules effective September 15, 2002, the Board now requires PLLCs to make application for a firm permit and for those firms who offer attest and/or compilation services to secure an Authorization to perform these services. These forms are available on our website at <https://www.boa.wv.gov/Firms/AC-PLLC.asp>.

If you have any questions regarding these procedures, please call the Board office.

Sincerely,

Firm Permit Division
of the
WEST VIRGINIA BOARD OF ACCOUNTANCY

**West Virginia
Board of Accountancy**

*405 Capitol Street, Suite 908
Charleston, West Virginia 25301
(304) 558-3557 Fax: (304) 558-1325
wvboa@mail.wvnet.edu*



Fee: \$200.00

PROFESSIONAL LIMITED LIABILITY APPLICATION FORM

I. The name of the P.L.L.C. will be (Name must include Professional Limited Liability Company, or the abbreviation P.L.L.C. or PLLC or Professional L.L.C.):

II. Principal office/location address:

III. Phone, Fax and e-mail address of principal location:

IV. The following certified public accountant(s) or registered public accountant(s) request permission to become original members of a professional limited liability company (P.L.L.C.) created in accordance with the provisions of West Virginia Code, Chapter 31B, Article 13. (Attach additional name(s) on a separate sheet.)

NAME	WV CERTIFICATE NO.	OFFICE LOCATION

V. The names and residence addresses for the manager or managers of the P.L.L.C. are as follows:

VI. The following person is designated as the contact person with regard to this application:

NAME	ADDRESS	TELEPHONE #	FAX #
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**West Virginia
Board of Accountancy**

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PROFESSIONAL LIMITED LIABILITY COMPANY APPLICATION

State of West Virginia

County of _____

I certify that the information set forth in the above application is true and correct to the best of my knowledge.

MEMBER SIGNATURE

The foregoing instrument was acknowledged before me this _____
Date

by _____
Name and title of person signing document

of _____
Name of PLLC

on behalf of the Professional Limited Liability Company.

NOTARY PUBLIC SIGNATURE

My commission expires _____.

Notary Seal Here

All approved PLLCs practicing accountancy in the State of West Virginia must also register for a firm permit. W. Va. Code §30-9-17 prohibits practicing as a firm without holding a permit to do so. Unless otherwise requested, an approval to form a PLLC will initially be issued for a period to begin on the approval date. If you are making application in April or May, you may want to time the submission of your application for a July 1 effective date. Otherwise, you will be required to renew your firm permit by June 30. If you are making application in November or December, you may want to time your submission for a January 1 effective date. Please be aware that you are prohibited from using the title "CPA firm" until the effective date of your approved Firm Permit.

Please make this PLLC and Firm Permit effective on (date) _____ . (no later than 45 days from application date.)

- Enclosures:**
- Completed Application with \$200.00 PLLC Application Fee
 - Two copies of Articles of Organization
 - Certificate of Insurance and/or Evidence of Compliance
 - Application for Firm Permit and \$100.00 Fee
 - Application and fee for Authorization to Provide Attest and/or Compilation Services (if applicable)