

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

**INSTRUCTIONS FOR REINSTATEMENT OF NC CPA CERTIFICATE
TO ACTIVE STATUS FROM INACTIVE STATUS**

Attached is an application for reinstatement of a North Carolina CPA certificate to active status from inactive status. To ensure that you have enclosed all necessary information and that the forms are completed correctly, please review the list below before returning the application to the Board. Please keep a copy of all documents for your reference. All forms must accompany the application or the application will be returned to you.

Application Form

Did you answer all questions?

Did you sign and date the application?

Is the application properly notarized?

Did you enclose a \$100.00 check (payable to the NC State Board of CPA Examiners) or a \$100.00 credit card authorization?

Certificate of Moral Character –must submit three (3) forms, one (1) is form included in this package

Did a properly licensed CPA complete each form?

Are all questions on each form answered?

Is your name and address on all forms?

Are the forms properly notarized?

NOTE: You must disclose all convictions, regardless of when they occurred, to the individuals signing your moral character forms and those individuals must indicate knowledge of these convictions on the form. Please note that certificates of moral character are valid for one (1) year after being signed.

Continuing Professional Education (CPE) Reporting Form

Did you list at least 40 hours of CPE that was completed within the last 12 months?

Did you attach a copy of the certificate of completion for each course?

Did you attach proof of completion for the accountancy law course?

Did you sign the form?

CPA Firm Registration

If you are in the public practice of accounting as defined in 21 NCAC 08A .0307 and .0308 and the CPA firm through which you are providing services is not registered with the Board, you must register that CPA firm with the Board. CPA firm registration forms are available from the Board's website, www.nccpaboard.gov.

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APPLICATION FOR REINSTATEMENT OF NORTH CAROLINA CPA CERTIFICATE

NC Certificate No: _____

Other Active Certificate Numbers and Issuing Jurisdictions: _____

First Name _____ Middle Name _____ Last Name, Jr./Sr./III _____

Home Address _____ City/State/Zip Code _____

Home Telephone _____ Home Email Address _____

Business/Firm Name _____

Business Address _____ City/State/Zip Code _____

Business Telephone _____ Business Fax Number _____

Business Email Address _____ Job Title _____

Send mail to: Home Business

OCCUPATION - (Check one)

- Individual Practitioner Educator Govt-Non-Accounting
- CPA Firm-Partner Industry-Accounting Field Law
- CPA Firm-PC Shareholder/PLLC Member Industry-Non-Accounting Student
- CPA Firm-Staff Govt-Accounting Unemployed

AREA OF CONCENTRATION - (Check one)

- General Accountancy Auditing Financial Planning
- Taxation Advisory Services Non-Accounting
- Administration Law

Check the memberships you hold in the following organizations:

- North Carolina Association of CPAs American Institute of CPAs

FOR BOARD STAFF USE: Amt Paid _____ Dep. # _____ Date _____

I am enclosing certificates of moral character prepared under oath by the following three CPAs. [NOTE: These CPAs must have personal knowledge of your activities since the date you elected inactive status.]:

- 1. _____
- 2. _____
- 3. _____

Moral Character Data: If you answer "Yes" to any of the questions below, you must provide a certified copy of the court records or a certified copy of applicable license or disciplinary records with a statement of explanation with this application.

Have you been charged, arrested, convicted, found guilty of, or pleaded <i>nolo contendere</i> to any criminal offense (excluding non-criminal traffic infractions)? If yes, please attach copy of court record(s). You are not required to disclose any arrest, charge, or conviction that has been expunged by the court.	__ Y	__ N
Have you had an application for certificate or license denied or certificate or license suspended, canceled, or revoked by any state or federal agency or governing or licensing board?	__ Y	__ N
Have you been investigated, charged, or disciplined; or are you currently under investigation by a governing or licensing board or by a state or federal agency?	__ Y	__ N
Have you been party to any civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence?	__ Y	__ N

NOTE: ALL REQUIRED FORMS MUST BE ENCLOSED AND COMPLETE OR APPLICATION PACKAGE WILL BE RETURNED.

Fees: Please enclose a check (payable to the **NC State Board of CPA Examiners**) or credit card authorization in the amount of **\$100.00**.

AFFIDAVIT OF APPLICANT

I have read General Statutes Chapter 93 and Title 21, North Carolina Administrative Code, Chapter 08 and do understand the law and rules of the Board applicable to all certified public accountants, particularly those about Professional Ethics and Conduct, and, the Continuing Professional Education requirements. As far as I am able to determine, I meet all of the requirements to apply for reinstatement of my North Carolina CPA Certificate. I understand the contents of applications including all attachments and disciplinary actions or consent orders regarding me are subject to the NC Public Records Act. I understand that I am waiving any claim of confidentiality or privacy regarding disclosure of such public records. I authorize the Board to make such investigative inquiries it deems necessary and release from liability all parties responding to such inquiries. I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

Signature _____

Date: _____

_____ State

_____ County

Signed and sworn to (or affirmed) before me this day by _____
(Name of Applicant)

Witness my hand and official seal, this the _____ day of _____, 20_____.

Official Signature of Notary
_____, Notary Public
Notary's printed or typed name

My commission expires: _____.

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CERTIFICATE OF MORAL CHARACTER AND ELIGIBILITY - CPA CERTIFICATE APPLICANTS

TO BE COMPLETED BY APPLICANT:

Original CPA Certificate Applicant Reinstatement of CPA Certificate Reissuance of CPA Certificate

Full Name (First/Middle/Last/Suffix)

Mailing Address (Street or PO Box)

City/State/Zip

REMAINDER TO BE COMPLETED BY CPA SIGNING FORM:

INSTRUCTIONS: NCGS 93-12(5) requires applicants for the CPA certificate to have good moral character. CPAs completing this form are asked to evaluate and comment upon the applicant's character, conduct, social relations, and adherence to general principles of right conduct. A CPA is expected to hold a high sense of duty to his/her fellow man and to society in general because of the amount of trust and confidence that will be placed in him/her by clients and by the citizens of this State and Nation.

Suggested references must be CPAs and may include, but are not restricted to, the following groups: instructors, employers, fellow employees, fellow NCACPA chapter members, neighbors, and public officials. The Board will not accept references from persons related by blood or marriage. Persons signing certificates are expected to have known the applicant for a sufficient period of time to make an evaluation of his/her moral character and to be familiar with the applicant's lifestyle outside of the classroom or workplace. Persons signing this form should do so only after careful consideration, and only after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

NOTE: Persons completing this form who reside and/or work in North Carolina must be licensed by this Board to use the CPA title. Completion of this form is considered to be use of the CPA title. Persons not licensed by this Board and living outside of North Carolina who complete this form must be currently licensed by another state board of accountancy.

I have personally known the applicant for _____ years, _____ months.

Describe in detail the opportunities you have had to evaluate the applicant.

Is the applicant of good moral character (*i.e.* has a personal history of honesty, fairness and respect for the rights of others and for the laws of the State of North Carolina and this nation) and would be expected to conscientiously observe the high professional responsibilities of a Certified Public Accountant? Yes No If no, please explain:

Is the applicant entirely worthy of the trust placed in him/her by the State of North Carolina and the public as a Certified Public Accountant? Yes No If no, please explain:

To the best of my knowledge, the applicant has never been convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions). Yes No

If no, please explain: _____

Comments: _____

If you have any questions about the applicant's moral character that are not fully explained on this form, or if the applicant has disclosed arrest or conviction records, or license denial, suspension, or revocation by any licensing agency, the person signing this certificate should review the documents to be supplied to the Board with the applicant's application and send a confidential letter outlining any opinions you have concerning these matters to: Licensing Section, North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. Please consider sending such correspondence by certified mail to ensure its receipt. The Board of CPA Examiners and its staff may communicate with the person signing this form.

I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this certificate of moral character are true, correct, and complete.

Date: _____ Signature: _____

NOTE: If your residence or office is in North Carolina, you cannot sign this form unless you are licensed by this Board.

(Please print legibly)

Reference Name: _____
Title/Occupation: _____
Firm/Employer: _____
Street/PO Box: _____
City/State/ZIP: _____
Daytime Phone: _____
Email Address: _____

CPA Certificate Number and Issuing Jurisdiction: _____

_____ State

_____ County

Signed and sworn to (or affirmed) before me this day by _____
(Name of Person Providing Moral Character Reference)

Witness my hand and official seal, this the _____ day of _____, 20_____.

Official Signature of Notary

_____, Notary Public
Notary's printed or typed name

My commission expires: _____

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ACCOUNTANCY LAW COURSE REQUIREMENT

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all CPA certificate applicants and reinstatement applicants must complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

To satisfy the requirement, an applicant must complete the course within one year preceding the date the Board receives his or her application. For example, if you plan to apply for licensure in February, then you should take the course no earlier than March of the prior year. If an applicant meets the requirement prematurely, the course will not count for certification or reinstatement. The Board suggests that an applicant take the course within a few months prior to submitting his or her application to the Board.

For new CPA certificate applicants, the course will qualify for eight (8) CPE credit hours that may be reported on the CPE renewal form if completed during the same calendar year in which the certificate is granted.

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is a qualified course that is available in two formats: an 8-hour group study seminar and an 8-hour self-study course.

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"
NCACPA
PO Box 80188
Raleigh, NC 27623-0188
(919) 469-1040
(800) 722-2836
www.ncacpa.org

PLEASE NOTE THAT THE BOARD DOES NOT OFFER THESE COURSES.

