

1 21 NCAC 08F .0103 is amended as published in 32:08 NCR 753-754 as follows:

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3 **21 NCAC 08F .0103 FILING OF EXAMINATION APPLICATIONS AND FEES**

4 (a) All applications for CPA examinations shall be filed with the Board and accompanied by the examination fee.
5 The Board sets the fee for each examination at the amount that enables the Board to recover its actual costs of
6 examination services. If a check or credit card authorization fails to clear the bank, the application shall be deemed
7 incomplete and returned. CPA Exam applications and fee information are on the Board's website at
8 www.nccpaboard.gov and may be requested from the Board.

9 (b) The initial application filed to take the examination shall include supporting documentation demonstrating that all
10 legal requirements have been met, including:

- 11 (1) minimum legal age;
- 12 (2) education; and
- 13 (3) good moral character.

14 (c) Any person born outside the United States shall furnish to the Board office evidence of citizenship; evidence of
15 resident alien status; or

- 16 (1) other bona fide evidence that the applicant is legally allowed to remain in the United States;
- 17 (2) a notarized affidavit of intention to become a U.S. citizen; or
- 18 (3) evidence that the applicant is a citizen of a foreign jurisdiction that extends to citizens of this State
19 like or similar privileges to be examined.

20 (d) Official transcripts (originals-, not photocopies) signed by the college registrar and bearing the college seal are
21 required to prove education and degree requirements. A letter from the college registrar of the school may be filed as
22 documentation that the applicant has met the graduation requirements if the degree has not been awarded and posted
23 to the transcript. No examination grades shall be released until an official transcript is filed with the Board confirming
24 the education requirement as stated in the college registrar's letter.

25 (e) Applicants for re-examination shall not re-submit official transcripts, additional statements, or affidavits regarding
26 education.

27 (f) To document good moral character as required by G.S. 93-12(5), three persons not related by blood or marriage
28 to the applicant shall sign the application certifying the good moral character of the applicant. applicant and the Board
29 shall conduct a background check of the applicant including a check of criminal records.

30 (g) An applicant shall include as part of any application for the CPA examination a statement of explanation and a
31 certified copy of the final disposition if the applicant has been arrested, charged, convicted or found guilty of, received
32 a prayer for judgment continued, or pleaded nolo contendere to any criminal offense. An applicant shall not be
33 required to disclose any arrest, charge, or conviction that has been expunged by the court.

34 (h) If an applicant has been denied any license by any state or federal agency, the applicant shall include as part of
35 the application for the CPA examination a statement explaining such denial. An applicant shall include a statement of
36 explanation and a certified copy of applicable license records if the applicant has been registered with or licensed by
37 a state or federal agency and has been disciplined by that agency.

1 (i) Two identical photographs shall accompany the application for the CPA examination. These photographs shall be
2 of the applicant alone, 2x2 inches in size, front view, full face, taken in normal street attire without a hat or dark
3 glasses, printed on paper with a plain light background and taken within the last six months. Photographs may be in
4 black and white or in color. Retouched photographs shall not be accepted. Applicants shall write their names on the
5 back of their photographs.

6 (j) If an applicant's name has legally changed and is different from the name on any transcript or other document
7 supplied to the Board, the applicant shall furnish copies of the documents legally authorizing the name change.

8 (k) Candidates shall file initial and re-exam applications to sit for the CPA Examination on forms provided by the
9 Board.

10 (l) Examination fees are valid for a six-month period from the date of the applicant's notice to schedule for the
11 examination from the examination vendor.

12 (m) No application for examination shall be considered while the applicant is serving a sentence for any criminal
13 offense. Serving a sentence includes incarceration, probation (supervised or unsupervised), parole, or conditionally
14 suspended sentence, any of which are imposed as a result of having been convicted or having pled to a criminal charge.

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16 *History Note: Authority G.S. 93-2; 93-9(12); 93-10; 93-12(3); 93-12(4); 93-12(5); 93-12(7);*

17 *Eff. February 1, 1976;*

18 *Readopted Eff. September 26, 1977;*

19 *Amended Eff. January 1, 2014; February 1, 2011; January 1, 2006; January 1, 2004; August 1,*
20 *1998; February 1, 1996; April 1, 1994; March 1, 1990; May 1, 1989;*

21 *Readopted Eff. February 1, 2016;.*

22 *Amended Eff. February 1, 2018.*

1 21 NCAC 08F .0502 is amended as published in 32:08 NCR 754 as follows:

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3 **21 NCAC 08F .0502 APPLICATION FOR CPA CERTIFICATE**

4 (a) A person applying for a certificate of qualification shall file with the Board an application and an experience
5 affidavit on forms provided by the Board and supporting documentation to determine that the applicant has met the
6 statutory and rule requirements. CPA certificate applications and fee information are on the Board's website at
7 www.nccpaboard.gov or may be requested from the Board.

8 (b) The application for a CPA certificate shall include three certificates of good moral character provided by the Board

9 and completed by CPAs. CPAs and the Board shall conduct a background check of the applicant including a check of

10 criminal records.

11 (c) An applicant shall include as part of any application for a CPA certificate a statement of explanation and a certified
12 copy of final disposition if the applicant has been arrested, charged, convicted or found guilty of, received a prayer
13 for judgment continued, or pleaded nolo contendere to any criminal offense. An applicant shall not be required to
14 disclose any arrest, charge, or conviction that has been expunged by the court.

15 (d) If an applicant has been denied any license by any state or federal agency, the applicant shall also include as part
16 of the application for the CPA certificate a statement explaining such denial. An applicant shall include a statement
17 of explanation and a certified copy of applicable license records if the applicant has been registered with or licensed
18 by a state or federal agency and has been disciplined by that agency.

19 (e) No application for a certificate shall be considered while the applicant is serving a sentence for any criminal
20 offense. Serving a sentence includes incarceration, probation (supervised or unsupervised), parole, or conditionally
21 suspended sentence, any of which are imposed as a result of having been convicted or having pled to a criminal charge.

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23 *History Note: Authority G.S. 93-2; 93-9(12); 93-10; 93-12(3); 93-12(5);*

24 *Eff. December 1, 1982;*

25 *Amended Eff. January 1, 2014; March 1, 1990; May 1, 1989; October 1, 1984;*

26 *Readopted Eff. February 1, 2016;*

27 *Amended Eff. February 1, 2018.*