

**North Carolina State Board of Certified Public Accountant Examiners**

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**EXPERIENCE AFFIDAVIT FOR CPA LICENSE APPLICANTS**

**TO BE COMPLETED BY APPLICANT:**

\_\_\_\_\_  
Full Name (First/Middle/Last/Suffix)

\_\_\_\_\_  
Mailing Address (Street or PO Box and City, State, Zip Code)

**REMAINDER TO BE COMPLETED BY DIRECT SUPERVISOR** (please print legibly using blue or black ink):

The applicant's experience with this company was:

**(Check only one.** If more than one type of experience applies, complete a separate form for each type of experience.)

1. \_\_\_\_\_ in the public practice of accounting under the direct supervision of a CPA.
2. \_\_\_\_\_ in the public practice of accounting, but not under the direct supervision of a CPA.
3. \_\_\_\_\_ in the field of accounting under the direct supervision of a CPA.
4. \_\_\_\_\_ in the field of accounting, but not under the direct supervision of a CPA.
5. \_\_\_\_\_ in teaching accounting courses.

The applicant was employed by my firm for the period beginning \_\_\_\_\_ and ending (date of termination  
(MM/DD/YYYY)  
or today's date) \_\_\_\_\_.  
(MM/DD/YYYY)

This person held the following job titles and/or classifications during the periods noted (attach additional page if needed):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I have described below the job duties assigned to the applicant during the period described above (attach additional page if needed):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If part-time experience is involved, complete the *Part-Time Experience Affidavit* showing hours worked each week during applicable periods. Part-time experience is experience in a job with less than 30 hours of work per week. If teaching accounting courses is involved, complete the *Teaching Experience Affidavit*. If you were self-employed as an accountant or CPA, please complete the *Self-Employed Experience Affidavit*. The supplemental experience affidavit forms are available from the Forms & Applications page of the Board's website, [nccpaboard.gov](http://nccpaboard.gov). All attachments must be signed.

**FOR BOARD STAFF USE:** Length of Employment \_\_\_\_\_ years \_\_\_\_\_ months \_\_\_\_\_ days \_\_\_\_\_

**SPECIAL INSTRUCTIONS TO CERTIFIED PUBLIC ACCOUNTANTS WHO SIGN THIS FORM**

CPAs who sign this form as direct supervisors are reminded of the meaning of direct supervision as stated below. A CPA may sign for another CPA who is employed by the same firm; however, the signing CPA is responsible for determining that supervision was both direct and by a properly licensed CPA.

**21 NCAC 08A.0310 "Direct supervision" means:**

- (1) having jurisdiction and oversight authority over the process of planning, coordinating, guiding, inspecting, controlling, and evaluating on a continuing basis the activities and accomplishments of the employees under one's command;
- (2) having the power of direction and decision in implementing activities to meet the objectives of one's stewardship;
- (3) having authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under one's charge or to recommend such action through the proper administrative chain of Command;
- (4) having authority to supervise the employee in the usual line of authority unrestricted by multiple positions of influence; and
- (5) having authority to verify the employee's experience in a notarized experience affidavit.

**NOTE: Any CPA supervision in the State of North Carolina must be provided by CPAs licensed by this Board.**

Has/Have the CPA certificate(s) of the supervisor(s) ever been revoked or suspended?  Y  N

If yes, attach documentation that states the dates, periods, and reasons for revocation(s) or suspension(s).

**FOR PUBLIC PRACTICE CPA SUPERVISORS ONLY:** I have been the direct supervisor of the applicant during the full period on the front on this form. If not, I certify under penalty of law that the applicant was directly supervised by properly licensed CPAs during the entire period on the front of the form.

**FOR NON-PUBLIC PRACTICE CPA SUPERVISORS ONLY:** I have been the direct supervisor of the applicant during the full period on the front of this form. If not, I have listed the other supervisors, their certificate numbers, and dates of supervision:

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Company Where Applicant's Experience Was Earned

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Street or PO Box

\_\_\_\_\_  
Title

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
CPA Certificate Number and Date Issued (if applicable)

\_\_\_\_\_  
Date of This Affidavit

North Carolina  Active Status

Other: \_\_\_\_\_  Inactive Status

Retired Status

**TO SUPERVISOR:** If you have changed employment since the experience attested to on this form was earned, what is your current daytime address and phone number? \_\_\_\_\_

\_\_\_\_\_  
State

\_\_\_\_\_  
County

Signed and sworn to (or affirmed) before me this day by \_\_\_\_\_  
*(Name of Person Signing Form)*

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: \_\_\_\_\_