

**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 [nccpaboard.gov](http://nccpaboard.gov)

**APPLICATION PACKAGE 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 package to the Board. All forms must be completed and submitted with the application or the entire application package will be returned to you. Please keep a copy of all documents for your reference.

**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** – You must submit three (3) forms, one (1) form is included in this package.

- Did a properly licensed CPA complete each form?
- Did you answer all questions?
- Is your name and address on all forms?
- Is each form properly notarized?

You must disclose all convictions, except those that have been expunged, regardless of when those convictions occurred, to the individuals signing your moral character forms. Those individuals must indicate knowledge of these convictions on the second page of the form. Certificates of moral character are valid for one (1) year after being signed.

**Continuing Professional Education (CPE) Reporting Form**

- Did you list at least 2000 minutes of CPE 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 NC 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 Forms & Applications page of the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

**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 [nccpaboard.gov](http://nccpaboard.gov)

### **ACCOUNTANCY LAW COURSE REQUIREMENT**

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all North Carolina 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 400 CPE credit minutes 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 the qualified course that is available in two formats: a 400-minute\* group study seminar and a 400-minute\* 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](http://www.ncacpa.org)

\*Effective January 1, 2020, CPE credit is calculated in minutes. One CPE hour equals 50 CPE minutes. An eight-hour CPE course equals 400 minutes.

**PLEASE NOTE THAT THE BOARD DOES NOT OFFER THIS COURSE.**

**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 nccpaboard.gov

**APPLICATION FOR REINSTATEMENT OF NORTH CAROLINA CPA CERTIFICATE**

NC Certificate No: \_\_\_\_\_

Other Active Certificate Numbers and Issuing Jurisdictions: \_\_\_\_\_  
\_\_\_\_\_

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

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

Home Telephone Number \_\_\_\_\_ Home Email Address \_\_\_\_\_

Business/Firm Name \_\_\_\_\_

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

Business Telephone Number \_\_\_\_\_ Business Fax Number \_\_\_\_\_

Business Email Address \_\_\_\_\_ Job Title \_\_\_\_\_

Send mail to (check one):       Home     Business

**OCCUPATION** (check one):

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Individual Practitioner             | <input type="checkbox"/> Educator                   | <input type="checkbox"/> Govt., Non-Accounting |
| <input type="checkbox"/> CPA Firm-Partner                    | <input type="checkbox"/> Industry, Accounting Field | <input type="checkbox"/> Law                   |
| <input type="checkbox"/> CPA Firm-PC Shareholder/PLLC Member | <input type="checkbox"/> Industry, Non-Accounting   | <input type="checkbox"/> Student               |
| <input type="checkbox"/> CPA Firm-Staff                      | <input type="checkbox"/> Govt., Accounting          | <input type="checkbox"/> Unemployed            |

**AREA OF CONCENTRATION** (check one):

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> General Accountancy | <input type="checkbox"/> Auditing          | <input type="checkbox"/> Financial Planning |
| <input type="checkbox"/> Taxation            | <input type="checkbox"/> Advisory Services | <input type="checkbox"/> Non-Accounting     |
| <input type="checkbox"/> Administration      | <input type="checkbox"/> 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 \_\_\_\_\_

## Employee Fair Classification Act

The 2017 Session of the North Carolina General Assembly passed Senate Bill 407 (Session Law 2017-203), "Employee Fair Classification Act."

**§143-761. Title.** This Article shall be known and may be cited as the "Employee Fair Classification Act."

### **§143-765. Occupational licensing boards and commissions; notice requirement; applicant certification and disclosure.**

(a) Every State occupational licensing board or commission that is authorized to issue any license, permit, or certification shall include on every application for licensure, permit, or certification, or application for renewal of the same, the following:

(1) Certification by the applicant that the applicant has read and understands the public notice statement.

(2) Disclosure by the applicant of any investigations for employee misclassification and the result of the investigations for a time period determined by the occupational licensing board or commission.

(b) An occupational licensing board or commission shall deny the license, permit, or certification application of any applicant who fails to comply with the certification and disclosure requirements of this section.

### **Public Notice Statement**

*Required by NC Gen. Stat. §143-764(a)(5), effective December 31, 2017.*

Any worker who is defined as an employee by NC Gen. Stat. §§95-25.2(4), NC Department of Labor, 143-762(a)(3), *Employee Fair Classification Act*, 96-1(b)(10), *Employment Security Act*, 97-2(2), *Workers Compensation Act*, or 105-163.1(4), *Withholding; Estimated Income Tax for Individuals*; shall be treated as an employee unless the individual is an independent contractor. Any employee who believes that the employee has been misclassified as an independent contractor by the employee's employer may report the suspected misclassification to the Employee Classification Section within the North Carolina Industrial Commission.

**Employee Classification Section  
North Carolina Industrial Commission  
1233 Mail Service Center  
Raleigh, NC 27699-1233  
Telephone: (919) 807-2582  
Fax: (919) 715-0282  
Email: emp.classification@ic.nc.gov**

Employee misclassification is defined as avoiding tax liabilities and other obligations imposed by Chapter 95, 96, 97, 105, or 143 of the North Carolina General Statutes by misclassifying an employee as an independent contractor [NC Gen. Stat. §143-762(5)].

I certify that I have read and understand the Public Notice Statement:     \_\_\_ Y \_\_\_ N

I certify that I have not ever been investigated by any agency for employee misclassification: (If you answer no, attach documents applicable to the investigation(s) with this application.)     \_\_\_ Y \_\_\_ N

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

I am enclosing certificates of moral character prepared under oath by the following three CPAs:

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 the applicable license or disciplinary records with your statement of explanation with this application.

Have you ever been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded <i>nolo contendere</i> to any offense inclusive of traffic infractions? If yes, please attach copy of relevant documents. 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 completed and enclosed with your application or the entire application package will be returned to you.**

**APPLICATION FEE:** Enclose a \$100 check payable to the NC State Board of CPA Examiners or a \$100 credit card authorization.

**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 for Reinstatement)*

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: \_\_\_\_\_.

**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 nccpaboard.gov

**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 Code

**REMAINDER TO BE COMPLETED BY CPA SIGNING FORM (Please print legibly using blue or black ink.):**

**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, instructors/professors, employers, fellow employees, fellow NCACPA chapter members, neighbors, and public officials. The Board will not accept references from persons related by blood or marriage to the applicant. Persons signing moral character 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 board of accountancy.**

I have personally known the applicant for \_\_\_\_\_ years, \_\_\_\_\_ months.

Describe in detail the opportunities you have had to evaluate the applicant (Attach additional page if needed).

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?     Y     N    If no, please explain (Attach additional page if needed.):

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?     Y     N    If no, please explain (Attach additional page if needed.).

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).    Y    N

If no, please explain (Attach additional page if needed.):

Other 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 using blue or black ink.)

Reference Name: \_\_\_\_\_  
Title/Occupation: \_\_\_\_\_  
Firm/Employer: \_\_\_\_\_  
Street/PO Box: \_\_\_\_\_  
City/State/Zip Code: \_\_\_\_\_  
Daytime Telephone: \_\_\_\_\_  
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: \_\_\_\_\_



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

1101 Oberlin Road Suite 104 • Raleigh NC 27605

Phone 919-733-1422 • Fax 919-733-4209 • Web nccpaboard.gov

**CREDIT CARD PAYMENT**

**Credit card payment cannot be processed unless all fields below are complete.**

\_\_\_\_\_ MasterCard                      \_\_\_\_\_ VISA                      Amount \$ \_\_\_\_\_

Card Number \_\_\_\_\_

CVV/Security Code \_\_\_\_\_                      Expiration Date \_\_\_\_\_  
(3-digit code on back of card near or in signature box)                      (MM/YYYY)

Exact Name on Card \_\_\_\_\_

Billing Address for Card \_\_\_\_\_  
Street or PO Box and City, State, Zip Code

Signature \_\_\_\_\_                      Date \_\_\_\_\_

**FOR BOARD USE**

**AUTHORIZATION CODE** \_\_\_\_\_