

## 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 RECIPROCAL NC CPA CERTIFICATE

Attached is an application for a reciprocal North Carolina CPA certificate. Please note that you must be currently licensed to practice public accounting by another jurisdiction before North Carolina can grant reciprocity. 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. You must complete each form regardless of how long you have been licensed as a CPA in another jurisdiction. Please keep a copy of all documents for your reference.

**NOTE:** This application is necessary only if you reside or plan to reside in North Carolina or if your principal place of business is in North Carolina.

#### Application Form

- Did you answer all questions?
- Did you sign and date the application?
- Is the application properly notarized?
- Did you attach a recent photograph that meets United States passport standards (2" x 2", color, head and shoulders)? A photocopy of your driver's license or passport will not be accepted.
- Did you enclose a copy of the completion/attendance certificate for the North Carolina Accountancy Law Course?
- Did you enclose a \$100.00 check payable to the NC State Board of CPA Examiners or a \$100.00 credit card authorization?

If you were not born in the United States, you must include submit one of the following documents with your application (other documentation will not be accepted):

- proof of United States citizenship (e.g. copy of your United States passport or copy of your naturalization certificate);
- proof of resident alien status (e.g. copy of permanent resident card); or
- a notarized statement of your intention to become a United States citizen (template available from the "Forms & Applications" page of the Board's website, [nccpaboard.gov](http://nccpaboard.gov)).

**Interstate Exchange Form** - Must be completed by the board of accountancy (BOA) that issued your original CPA certificate and/or license. You are advised to ascertain if that BOA has additional requirements and/or fees that must be met/paid before your information will be released. The Board will accept another BOA's form as long as it provides the same information requested on our form. Numerical Uniform CPA Exam scores must be verified by the jurisdiction in which you sat for the Uniform CPA Exam, even if you were certified/licensed in another jurisdiction. If you need more than one *Interstate Exchange Form*, you may make copies or print additional copies from the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

**Temporary Permit** - You will be issued a temporary permit prior to the issuance of your reciprocal certificate if you submit the *Reciprocal Application* and payment of \$100.00. Allow at least two (2) weeks for processing the temporary permit. **Temporary permits are valid for four (4) months and are non-renewable.** The temporary permit is a statement confirming that you are in good standing in the jurisdiction issuing your certificate and that you are entitled temporarily to use the CPA title and engage in the public practice of accountancy in North Carolina for a stated period. The reciprocal application is completed when you submit proof of completion of the accountancy law course, the interstate exchange form completed by the jurisdiction that issued your original certificate, and by a jurisdiction that proves current licensure. The remaining documentation to complete the *Reciprocal Application* must be received within 90 days of the date of issuance of your temporary permit. Board staff will provide a deadline when the temporary permit is issued. Failure to complete the reciprocal application process will result in the expiration of the temporary permit. You must then reapply and must pay the application fee again.

**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 has a North Carolina office, 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).

**Check the status of your application: <https://bit.ly/2S4EMlz>**

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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.**

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**APPLICATION FOR RECIPROCAL NC CPA CERTIFICATE**

**NOTE: APPLICATION WILL NOT BE PROCESSED UNLESS ALL FIELDS ARE COMPLETED.**

Attach photo  
here

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

\_\_\_\_\_  
Birthplace (City, State, Country)

\_\_\_\_\_  
Birthdate (MM/DD/YYYY)

\_\_\_\_\_  
Social Security Number

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

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

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

\_\_\_\_\_  
Home Fax Number

\_\_\_\_\_  
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):

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

**LICENSE INFORMATION**

I hold CPA certificate number \_\_\_\_\_ dated \_\_\_\_\_  
from the \_\_\_\_\_ Board of Accountancy and I am under no discipline by that board. I hold a  
license/permit from that board for the period ending \_\_\_\_\_ which allows me the unrestricted privilege to  
use the CPA title and to practice public accountancy in that board's jurisdiction.

**EXAM INFORMATION**

Y  N I passed all sections of the Uniform CPA Examination with a minimum score of 75 as reported by the AICPA  
Advisory Grading Service.

## 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

**NORTH CAROLINA ACCOUNTANCY LAW COURSE**

\_\_\_\_\_ Completion date (Attach copy of certificate of completion)

**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 and your statement of explanation with this application.

Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded nolo contendere 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

**APPLICATION FEE:** Enclose a \$100.00 check payable to the NC State Board of CPA Examiners or a \$100.00 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 a 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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**AUTHORIZATION FOR INTERSTATE EXCHANGE  
OF EXAMINATION & LICENSURE INFORMATION**

**TO THE APPLICANT:** This form is essential to the application you are filing with this Board. Before your application will be considered for approval, certain information must be verified by the board of accountancy (BOA) where your Uniform CPA Exam credits and/or certificate and license status were established. Before sending this form for completion by that entity, contact the entity to determine if you need to meet additional requirements or pay any fees before such information will be released.

Complete the applicant portion of this form and forward the form and a self-addressed, stamped envelope to the BOA where credits and/or status were established. The BOA will complete the remainder of this form (Sections A-D) and return it to you. This Board will accept another BOA's own form as long as it provides the same information requested on this form. Include the completed form sent to you by the BOA with the rest of your application package submitted to this Board.

**TO BE COMPLETED BY THE APPLICANT:**

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

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

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

\_\_\_\_\_  
CPA Certificate No. (if applicable)

\_\_\_\_\_  
Birthdate (MMDDYYYY)

\_\_\_\_\_  
Social Security Number

I hereby request and authorize the \_\_\_\_\_ Board of Accountancy to provide any and all pertinent information requested in this form to the North Carolina State Board of Certified Public Accountant Examiners to accompany an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date

**FOR ACCOUNTANCY BOARD USE ONLY**

The information provided herein is correct to the best of our knowledge.

\_\_\_\_\_  
Board/Agency

OFFICIAL  
BOARD  
SEAL

\_\_\_\_\_  
Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY**

**SECTION A: VERIFICATION OF EXAMINATION CREDITS**

The following are grades awarded on the Uniform CPA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this board. Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted. If separate sheets are attached, please affix official signature and board Seal to all pages.

Please list all grades, including failing grades, recorded for applicant.

Date of Examination	AICPA ID Number	AUD Auditing	BEC (LPR/Law)	FAR (FARE/Theory)	REG (ARE/Practice)

- 1) Was the applicant ever denied admission to the Exam?  Y  N If yes, complete Section D of this form.
- 2) If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your jurisdiction?  Y  N If yes, complete Section D of this form.
- 3) Number of subjects with which candidate is credited, if any. \_\_\_\_\_ Number \_\_\_\_\_ N/A
- 4) Date credits or grades expire, if any. \_\_\_\_\_(MMDDYYYY)

**SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS**

Certificate as a Certified Public Accountant:

- 1) The applicant holds original CPA Certificate number \_\_\_\_\_ dated \_\_\_\_\_(MMDDYYYY) that is in good standing unless otherwise noted in Section D of this form.
- 2) The applicant holds reciprocal CPA Certificate number \_\_\_\_\_ dated \_\_\_\_\_ (MMDDYYYY) that is in good standing unless otherwise noted in Section D of this form.

License/Permit to Practice Public Accounting: If licensing is the responsibility of another agency, please forward and request completion of applicable section.

- 3) The applicant holds a license/permit from this board for the period ending \_\_\_\_\_(MMDDYYYY) and is currently in good standing in this State. Please note any exceptions to the above statements in Section D of this form.
- 4) If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:
  - License/Permit not required ..... \_\_\_\_\_
  - Pay appropriate fees and/or post bond ..... \_\_\_\_\_
  - Complete acceptable accounting/auditing experience ..... \_\_\_\_\_
  - Complete continuing professional education requirements ..... \_\_\_\_\_
  - Other (please specify) \_\_\_\_\_

- 5) Has there ever been any disciplinary action instituted against the applicant?  Y  N If yes, complete Section D of this form.

**SECTION C: ADDITIONAL INFORMATION REQUESTED:** If CPA certificate is valid and unrevoked, but a license to practice public accountancy is not held, may applicant refer to himself as a "CPA" in your jurisdiction?  Y  N

**SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED** On an additional sheet, explain answers to above questions as needed. Official Seal and Signature must be affixed to all attached sheets.

