

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 PACKAGE FOR ORIGINAL NORTH CAROLINA CPA CERTIFICATE

Attached is an application for an original North Carolina CPA certificate. 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, including transcripts*, must accompany 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 attach a recent photograph that meets United States passport standards (color, 2" x 2", head and shoulders)? A photocopy of your driver's license or passport will not be accepted. Did you write your name on the back of the photo?
- 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).

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

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

Experience Affidavit - you may make copies if you need more than one (1) Experience Affidavit

- Did your direct supervisor(s) complete and sign the form(s)?
- Are the beginning and ending dates of employment listed?
- Are all job titles and job duties listed?
- Have all questions been answered?
- Did the direct supervisor(s) sign the attachment(s), if any?
- Is each form properly notarized?

If you have part-time, self-employed, or teaching experience, complete the appropriate supplemental form (available from the "Forms & Applications" page of the Board's website, nccpaboard.gov) and submit with your application. All attachments must be signed.

150 Semester Hour Worksheet - Unless you have a master's degree in accounting, business administration, economics, or tax law, or a *juris doctor* (JD) with a concentration in accounting or tax, you must complete and submit this form with your application.

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, that firm must register with the Board. CPA firm registration forms are available from the Forms & Applications page of the Board's website, nccpaboard.gov.

If you did not sit for the Uniform CPA Examination as a North Carolina candidate, you also must enclose:

- **Application for Transfer of Credit;**
- **Interstate Exchange Form** completed by the jurisdiction in which you sat for the Uniform CPA Examination; and
- **Official Transcript(s)*** showing completion of education requirement pursuant to NCGS 93-12(5), 21 NCAC 08A .0309, and 21 NCAC 08F .0410

*E-Transcripts, such as those requested through the National Student Clearinghouse, are deemed unofficial if printed and submitted with your application. You may request that the college or university send the transcript directly to Alice Grigsby (aliceg@nccpaboard.gov) in the Board's Licensing Section.

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

*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 ORIGINAL NC CPA CERTIFICATE

Attach photo here

Did you write
your name on
the back of the
photo?

NOTE: Application will not be processed unless all fields are completed.

Full Name (First Name Middle Name Last Name 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 or Cell Phone Number

Home Fax Number

Business Name (Name of Company/Firm/Business/Organization, etc.)

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

Business Phone 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

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

- (1) _____ Indicate the date you passed the Uniform CPA Exam as a North Carolina candidate; **OR**
- (2) _____ Indicate the jurisdiction from which grade credits are being transferred.
If transferring credits, an application for transfer of credit and authorization for interstate exchange must accompany this application.
- (3) If the name on any of your application documentation is not the same as the name you are using on your application, you must provide legal proof (i.e. marriage license, divorce decree, etc.) of the name change.
- (4) I have attached experience affidavits from the following employers:

- (5) I have attached certificates of moral character from the following three (3) CPAs:

- (6) _____ **ACCOUNTANCY LAW COURSE COMPLETION DATE** (Attach copy of completion certificate.)
- (7) **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 <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 submitted with your application or the entire application package will be returned to you.

Application Fee: Enclose a \$100 check payable to 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 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.

Date: _____ Signature: _____

_____ State

_____ County

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

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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. If additional pages are attached, you must sign and date each page.

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. Each page of 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

Printed Name

Title

Telephone Number

CPA Certificate Number and Date Issued (if applicable)

North Carolina Active Status

Other: _____ Inactive Status

Retired Status

Company Where Applicant's Experience Was Earned

Street or PO Box

City, State, Zip Code

Email Address

Date of This Affidavit

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: _____

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150 SEMESTER-HOUR REQUIREMENT**

This worksheet is designed to assist you with applying for certification in North Carolina. You were allowed to sit for the Uniform CPA Examination with an undergraduate degree, but you may have additional transcripts* to submit with your certificate application to show compliance with NCGS 93-12(5) [see attached].

Please be sure that you have provided all of the following as applicable:

- all undergraduate transcript(s)* from regionally accredited schools showing bachelor's degree and 30 semester hours of accounting;
- transcripts* from all regionally-accredited schools;
- transcripts* showing additional semester hours to meet the 150-hour requirement; and
- transcript* showing completion of master's degree pursuant to 21 NCAC 08F .0410(b).

If you took courses from a college or university that were later transferred to the college or university from which you earned your bachelor's degree, please note that not all hours taken may have been accepted and will not be listed on the final transcript.

You cannot use a course more than once to satisfy the concentration in accounting; the required fields of study; or the total semester hours.

You may calculate any additional hours of credit by subtracting the transferred hours from your bachelor's degree college or university and adding the hours from any colleges or universities where you took the additional courses.

You should discount any duplication or repeats of coursework. You may convert quarter hours to semester hours by multiplying the quarter hours by .67.

Please refer to the Board's website, nccpaboard.gov, for additional information.

*E-Transcripts, such as those requested through the National Student Clearinghouse, are deemed unofficial if printed and submitted with your application. You may request that the college or university send the transcript directly to Alice Grigsby (aliceg@nccpaboard.gov) in the Board's Licensing Section.

CPA CERTIFICATE APPLICANT WORKSHEET 150 SEMESTER-HOUR REQUIREMENT

If you hold a master's or more advanced degree in accounting, business administration, economics, finance, or tax law, pursuant to 21 NCAC 08F .0410(b) and have completed at least 30 semester hours of accounting courses, you are deemed in compliance with NCGS 93-12(5)(a) and **you do not need to complete this worksheet**. Otherwise, you should complete this worksheet and attach all official college transcripts not already submitted with your application for certification.

Applicant's Full Name (First/Middle/Last/Suffix) _____

A. CONCENTRATION IN ACCOUNTING (21 NCAC 08A .0309)

Course Code #	Course Title	School	Credit Hours

Total A. Credit Hours _____

B. REQUIRED FIELDS OF STUDY (21 NCAC 08F .0410)

Subject Area	Course Code #	Course Title	School	Credit Hours
Communications				
Computer Technology				
Economics				
Ethics				
Finance				
Humanities/Social Science				
International Environment				
Law				
Management				
Statistics				

Total B. Credit hours _____

C. DEGREES (DO NOT LIST COURSES, ONLY THE NUMBER OF HOURS NOT LISTED IN A OR B ABOVE)

Degree	School	Credit Hours (not listed in A or B above)

Total C. Credit Hours _____

TOTAL HOURS (A+B+C) _____

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**STATUTES AND RULES REGARDING
THE 150 SEMESTER HOUR REQUIREMENT FOR LICENSURE**

NCGS 93-12(5)

To issue certificates of qualification admitting to practice as certified public accountants, each applicant who, having the qualifications herein specified, has passed an examination to the satisfaction of the Board, in "accounting," "auditing," "business law," and other related subjects.

A person is eligible to take the examination given by the Board, or to receive a certificate of qualification to practice as a certified public accountant, if the person is a citizen of the United States, has declared the intention of becoming a citizen, is a resident alien, or is a citizen of a foreign jurisdiction which extends to citizens of this State like or similar privileges to be examined or certified, is 18 years of age or over, and is of good moral character.

To be eligible to take the examination given by the Board, a person shall submit evidence satisfactory to the Board that the person holds a bachelor's degree from a college or university that is accredited by one of the regional accrediting associations or from a college or university determined by the Board to have standards that are substantially equivalent to a regionally accredited institution. The degree studies shall include a concentration in accounting as prescribed by the Board or shall be supplemented with courses that are determined by the Board to be substantially equivalent to a concentration in accounting.

The Board may, in its discretion, waive the education requirement of any candidate if the Board is satisfied from the result of a special written examination given the candidate by the Board to test the candidate's educational qualifications that the candidate is as well qualified as if the candidate met the education requirements specified above. The Board may provide by regulation for the general scope of such examinations and may obtain such advice and assistance as it deems appropriate to assist it in preparing, administering and grading such special examinations.

To be eligible to receive a certificate of qualification to practice as a certified public accountant, a person shall submit evidence satisfactory to the Board that:

- a. The person has completed 150 semester hours and received a bachelor's degree with a concentration in accounting and other courses that the Board may require from a college or university that is accredited by a regional accrediting association or from a college or university determined by the Board to have standards that are substantially equivalent to those of a regionally accredited institution.
- b. The person has the endorsement as to the person's eligibility of three certified public accountants who currently hold licenses in any state or territory of the United States or the District of Columbia.
- c. The person has one of the following:
 1. One year's experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia.
 2. Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution.
 3. Four years of experience in the field of accounting.
 4. Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.
 5. Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

The Board may permit persons otherwise eligible to take its examinations and withhold certificates until the person has had the required experience.

21 NCAC 08A .0309 CONCENTRATION IN ACCOUNTING

(a) A concentration in accounting includes:

- (1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses which shall include no more than six semester hours of accounting principles and no more than three semester hours of business law; or
- (2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are open exclusively to graduate students; or
- (3) a combination of undergraduate and graduate courses which would be equivalent to Subparagraph (1) or (2).

(b) In recognition of differences in the level of graduate and undergraduate courses, one semester (or quarter) hour of graduate study in accounting is considered the equivalent of one and one-half semester (or quarter) hours of undergraduate study in accounting.

(c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law schools may count toward the semester hour requirement of Paragraph (a) of this Rule.

(d) Where, in the Board's determination, an accounting course duplicates another course previously taken, only the semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration in accounting.

(e) Accounting courses include such courses as principles courses at the elementary, intermediate and advanced levels; managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college courses offered that would be helpful in the practice of accountancy, but are not included in the definition of a concentration in accounting. Such courses include business finance, business management, computer science, economics, writing skills, accounting internships, and CPA exam review.

21 NCAC 08F .0410 EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION

(a) G.S. 93-12(5)a sets forth the education required of candidates applying for CPA certification. The 150 semester hours required include a concentration in accounting, as defined by 21 NCAC 08A .0309; and

(b) 24 semester hours of coursework that include one three semester hour course from at least eight of the following 10 fields of study:

- (1) communications;
- (2) computer technology;
- (3) economics;
- (4) ethics;
- (5) finance;
- (6) humanities or social science;
- (7) international environment;
- (8) law;
- (9) management; or
- (10) statistics.

(c) Anyone applying for CPA certification who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university is in compliance with Paragraph (b) of this Rule.

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FIELDS OF STUDY DEFINED

A person applying for a certificate of qualification should have a bachelor's degree or advanced degree, either of which includes at least 150 semester hours of coursework from a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution. The 150 semester hours should include: 30 semester hours of accounting, which shall include no more than six hours of accounting principles, and 24 semester hours of coursework which shall include one three semester-hour course from at least eight of the ten fields of study listed below. A course cannot be used more than once to satisfy the concentration in accounting, required fields of study, and the total semester hours.

Communications

This field of study will give an individual knowledge of oral and written communication skills. This field includes but is not limited to speech, business writing, public speaking, report writing, debate, technical writing, business communications, and advanced writing skills coursework above basic introductory composition.

Computer Technology

This field of study will give an individual knowledge of computer hardware and computer applications. This field includes but is not limited to information systems, electronic spreadsheet, database management, word processing, and programming.

Economics

This field of study will give an individual a knowledge of the economic system. This field includes but is not limited to micro/macro economics, labor economics, managerial economics, resource and environmental economics, money and financial markets, and comparative economic systems.

Ethics

This field of study will give an individual a knowledge of discipline which society has imposed on itself through laws, customs, moral standards, and rules of professional conduct. This field includes but is not limited to ethics, ethics of religion, business ethics, ethics of philosophy, and professional ethics. NOTE: Religion and philosophy courses are not automatically considered ethics courses.

Finance

This field of study will give an individual a knowledge of the financial practices of business. This field includes but is not limited to finance, banking and money, corporation finance, business finance, insurance, real estate, capital budgeting, and financial planning.

Humanities and Social Science

This field of study will give an individual a knowledge of human values and choices and the human process. This field includes but is not limited to psychology, geography, sociology, leadership, anthropology, political science, criminal justice, and social welfare.

International Environment

This field of study will give an individual a knowledge of the international environment. This field includes but is not limited to international accounting, international business, foreign language, international trade, international finance, international marketing, foreign economy, and international organizations.

Law

This field of study will give an individual a knowledge of the legal environment of business. This field includes but is not limited to business law, commercial law, regulatory law, professional regulations of the profession, and international law.

Management

This field of study will give an individual a knowledge of the operation of business. This field includes but is not limited to personnel, marketing, human resources, production management, operations and business policy, human relations, organizational behavior, and quantitative methods for management.

Statistics

This field of study will give an individual a knowledge of the application of statistical methodology. This field includes but is not limited to statistics, behavior research, business statistics, survey sampling, probability and statistical computing, and database management.

North Carolina State Board of Certified Public Accountant Examiners

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**APPLICATION FOR TRANSFER OF CREDIT FOR PASSING PART OR ALL
OF THE UNIFORM CPA EXAMINATION IN ANOTHER JURISDICTION**

Full Name (First Middle Last Suffix) _____

Mailing Address (Street or PO Box) _____

City, State, Zip Code _____

Home Telephone Number _____

Business Telephone Number _____

Birthdate (MM/DD/YYYY) _____

Birthplace (City/State/Country) _____

Social Security Number _____

If you have previously used another name, provide that name here: _____

- (1) Prepare the applicant's section of the *Authorization for Interstate Exchange of Examination and Licensure Information* and forward the form and a self-addressed stamped envelope to the appropriate board of accountancy (BOA) for proper completion. Request that the form be returned directly to you. Before sending this form for completion by the BOA, contact the BOA to determine if you need to meet additional requirements or pay any fees before such information will be released.
- (2) Have you filed an application for a North Carolina CPA certificate? ___ Y ___ N
- (3) Have you filed an application to take the Uniform CPA Exam as a North Carolina candidate? ___ Y ___ N
- (4) If you have not already done so, request that each college or university where you successfully completed accounting courses submit official transcripts* of courses directly to you to include with your application.
- (5) 21 NCAC 08F .0106 permits the transfer of Uniform CPA Exam grades only if they are earned in accordance with 21 NCAC 08F .0105.
- (6) **Application Fee:** If you are applying for a North Carolina CPA certificate, there is no additional application fee. If you are transferring grades only, the fee is \$75.00. Please make your check payable to the NC State Board of CPA Examiners or include a \$75.00 credit card authorization.

Affidavit of Applicant

I understand that all of the information in this application and other documents to be filed with the Board in connection with this application are a matter of public record and are available for public inspection. I declare under the penalties of perjury that the information and statements made in this application are, to the best of my knowledge and belief, true, correct, and complete.

Signature _____

Date: _____

*E-Transcripts, such as those requested through the National Student Clearinghouse, are deemed unofficial if printed and submitted with your application. You may request that the college or university send the transcript directly to Alice Grigsby (aliceg@nccpaboard.gov) in the Board's Licensing Section.

FOR BOARD USE: Amt. Paid _____ Deposit No. _____ Deposit Date _____

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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.

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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 _____