

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

EXPERIENCE AFFIDAVIT FOR CPA LICENSE APPLICANTS**TO BE COMPLETED BY APPLICANT:**

 Your Full Name (First Middle Last Suffix)

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

REMAINDER TO BE COMPLETED BY DIRECT SUPERVISOR If you are completing this form by hand, please print legibly using blue or black ink. **Please sign all attachments.**

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 kind 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 separation
(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 and sign any additional pages if needed.

I have described below the job duties assigned to the applicant during the period described above. Attach and sign any additional pages 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 defined as 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, 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 SIGNING THIS FORM

CPAs who sign this form as direct supervisors are reminded of direct supervision's meaning, as stated below. A CPA may sign for another CPA 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 a CPA licensed by this Board.

Has/Have the CPA certificate(s) of the supervisor(s) ever been revoked or suspended? ___ Y ___ N If yes, attach signed documentation that states the dates, periods, and reasons for revocation(s) or suspension(s).

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

FOR NON-PUBLIC PRACTICE CPA SUPERVISORS ONLY: I have been the applicant's direct supervisor during the full period noted on 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 Earned Experience

Printed Name

Street Address or PO Box

Title

City, State, and 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 your employment has changed since the experience attested to was earned, provide your current address, email address, and daytime telephone number.

Street or PO Box and City, State, and Zip Code

Telephone Number

Email Address