

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. Please review the list below before submitting the application package to the Board to ensure that you have enclosed all necessary information and completed the forms correctly. All required forms must accompany the application, or the Board will return the entire application package to you. Please keep a copy of all documents for your reference.

APPLICATION FORM (4 pages)

- Did you answer all questions?
- Did you sign and date the application?
- Did you attach a photograph that meets the current US passport requirements (<https://bit.ly/3uJUzS9>)? The Board will not accept snapshots, vending machine photos, digital photos, previously laminated photos, or photocopies of your driver's license or passport.
- Did you enclose a copy of the completion/attendance certificate for the North Carolina Accountancy Law course?
- Did you complete the Ethnicity and Gender Questionnaire?
- Did you enclose a \$100.00 check payable to the NC State Board of CPA Examiners or a \$100.00 MasterCard or VISA authorization?

If you were not born in the United States, you must include one of the following documents with your application. No other documentation is acceptable.

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

CERTIFICATE OF MORAL CHARACTER - You must submit three forms; one form is included in this package.

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

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. A signed Certificate of Moral Character is valid for one year.

EXPERIENCE AFFIDAVIT - you may make copies if you need more than one Experience Affidavit. **All attachments must be signed.**

- 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?

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 it with your application. **All attachments must be signed.**

150 SEMESTER HOUR WORKSHEET - If you do not 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 the 150 Semester-Hour Worksheet with your application. If 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, please include your transcripts* with this application.

If you did not sit for the Uniform CPA Examination as a North Carolina candidate, you must complete the following forms and submit them with your application:

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

*E-Transcripts are unofficial if printed and submitted with your application. Please request that the college or university send the transcript directly to Alice Grigsby (aliceg@nccpaboard.gov).

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

Do not return these instructions with your application.

ACCOUNTANCY LAW COURSE REQUIREMENT

21 NCAC 08F .0504 and 21 NCAC 08H .0101(a) require all North Carolina CPA certificate applicants and reinstatement applicants to complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is the **only** accountancy law course the Board accepts for CPA licensure or reinstatement.

To satisfy the requirement, you must complete the course within one year preceding the date the Board receives the application. For example, if you plan to apply for licensure in February, you should take the course no earlier than March of the prior year. If you take the course too early, it will not count for certification or reinstatement. The Board suggests you take the course within a few months before submitting your application to the Board.

For new CPA certificate applicants, if you complete the course during the same calendar year in which your CPA certificate is granted, the course qualifies for eight (8) CPE credit hours (400 CPE credit minutes) you can report on the CPA license renewal form.

The NCACPA course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," 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, the Board calculates CPE credit in minutes instead of hours. One CPE hour equals 50 CPE minutes. Therefore, an eight-hour CPE course equals 400 minutes.

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 ORIGINAL NC CPA CERTIFICATE

Attach photo here

Is your name on the back of the photo?

NOTE: The Board will not process your application unless all fields are complete.

Your Full Name (First Middle Last Suffix)

Your Birthplace (City, State, Country)

Your Birthdate (MM/DD/YYYY)

Your Social Security Number

Your Personal Email Address

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

Your Telephone Number

Your Employer (Name of Company, Firm, Etc.)

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

Business Telephone Number

Business Fax Number

Your Business Email Address

Your 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:

- | | |
|---|---|
| <input type="checkbox"/> North Carolina Association of CPAs | <input type="checkbox"/> 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

_____ Date (MM/DD/YYYY) you passed the Uniform CPA Exam as a North Carolina candidate; **OR**

 Indicate the jurisdiction from which your Exam credits are being transferred. If you are transferring credits, a completed Application for Transfer of Credit and Authorization for Interstate Exchange must accompany this application.

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.

I have attached experience affidavits from the following employers:

I have attached certificates of moral character from the following CPAs:

ACCOUNTANCY LAW COURSE

_____ Date (MM/DD/YYYY) you completed the Accountancy Law Course. You must attach a copy of the course completion certificate.

MORAL CHARACTER DATA: If you answer "Yes" to any of the questions below, you must submit a certified copy of the court records or a certified copy of the applicable license or disciplinary records with this application. You must also include a personal statement explaining each "Yes" answer.

Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded <i>nolo contendere</i> to any offense <u>inclusive of traffic infractions</u> ? If yes, please attach a copy of the relevant documents. You are not required to disclose any arrest, charge, or conviction expunged by the court.	_ Y	_ N
Have you had an application for a certificate or license denied or a certificate or license suspended, canceled, or revoked by a governing or licensing Board or by a state or federal agency?	_ 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 Board will return the entire application package to you.

APPLICATION FEE: Enclose a \$100 check payable to NC State Board of CPA Examiners or a \$100 MasterCard or VISA 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.

_____ Signature

_____ Date

Ethnicity and Gender Questionnaire

State Government policy prohibits discrimination based on race, sex, color, creed, national origin, age, genetic information, or disability. The sole use of the information requested below is to identify the population segments represented in the Board's examination and licensing database. If you prefer not to disclose your ethnicity or gender, please check the appropriate "I do not wish to disclose" box.

Ethnicity (Select One)

- White (Not Hispanic or Latino):** A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.
- Black or African American (Not Hispanic or Latino):** A person having origins in any of the black racial groups of Africa.
- Hispanic or Latino:** A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race.
- Native American or Alaska Native (Not Hispanic or Latino):** A person having origins in any of the original peoples of North and South America (including Central America) who maintain tribal affiliation or community attachment.
- Asian (Not Hispanic or Latino):** A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
- Native Hawaiian or Pacific Islander (Not Hispanic or Latino):** A person having origins in any of the peoples of Hawaii, Guam, Samoa, or other Pacific Islands.
- Two or More Ethnicities (Not Hispanic or Latino):** All persons identifying with more than one of the above five ethnicities.
- Self-Identify Ethnicity** _____
- I Do Not Wish to Disclose My Ethnicity**

Gender (Select One)

- Male**
- Female**
- Self-Identify Gender** _____
- I Do Not Wish to Disclose My Gender**

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 and City, State, and Zip Code)

REMAINDER TO BE COMPLETED BY CPA SIGNING FORM: If you are completing this form by hand, please print legibly using blue or black ink. Please sign all attachments.

INSTRUCTIONS: NCGS 93-12(5) requires CPA certificate applicants to have good moral character. A CPA is expected to hold a high sense of duty to their fellow man and society in general because of the amount of trust and confidence placed in them by clients and by the citizens of this State and Nation. CPAs completing this form are evaluating and commenting on the applicant's character, conduct, social relations, and adherence to general principles of right conduct.

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 time to make an evaluation of their moral character and 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: Completion of this form is considered the use of the CPA title. A person completing this form who resides and/or works in North Carolina must be licensed by this Board to use 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 and sign any additional pages if needed.

Is the applicant of good moral character (*i.e.* has a personal history of honesty, fairness, and respect for others' rights and the laws of the State of North Carolina and this Nation) and will conscientiously observe the high professional responsibilities of a Certified Public Accountant? Y N If no, please explain. Attach and sign any additional pages 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 not, please explain. **Attach and sign any additional pages 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 offense, excluding non-criminal traffic infractions. ___ Y ___ N
If not, please explain. **Attach and sign any additional pages 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 all attachments made in conjunction with this certificate of moral character are true, correct, and complete.

Signature

Date

NOTE: If your residence or office is in North Carolina, you cannot sign this form unless licensed by this Board as a CPA.

If completing this form by hand (instead of the PDF version), please print your responses using blue or black ink in ALL CAPS.

Reference Name: _____

Title/Occupation: _____

Firm/Employer: _____

Street/PO Box: _____

City/State/Zip Code: _____

Daytime Telephone: _____

Email Address: _____

CPA Certificate Number and Issuing Jurisdiction: _____

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

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**CPA CERTIFICATE APPLICANT WORKSHEET
150 SEMESTER-HOUR REQUIREMENT**

This worksheet is designed to assist you with applying for CPA 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].

NOTE: 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.**

Please be sure that you have provided all 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 can use a course to satisfy the concentration in accounting requirement **OR** the 150-hour Fields of Study requirement, but not both (*i.e.*, you can't use the same course twice).

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 are unofficial if printed and submitted with your application. Please request that the college or university send the transcript directly to Alice Grigsby (aliceg@nccpaboard.gov) in the Board's Licensing Section.

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 www.nccpaboard.gov

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.

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

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

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

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

**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 MasterCard or VISA authorization.

Affidavit of Applicant

I understand that all 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 unofficial if printed and submitted with your application. Please request that transcript is directly to Alice Grigsby (aliceg@nccpaboard.gov) in the Board's Licensing Section.

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

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

**AUTHORIZATION FOR INTERSTATE EXCHANGE
 OF EXAMINATION & LICENSURE INFORMATION**

TO THE APPLICANT: This form is essential to the application you are filing with the Board. Before the Board will consider your application for licensure, the board of accountancy (BOA) where your Uniform CPA Exam credits and/or certificate and license status were established must complete the Interstate Exchange form. 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 it will release your information. The Board will accept another BOA's form if it provides the same information requested on our form. If you need more than one Interstate Exchange Form, you may make copies or print additional copies from the Board's website, nccpaboard.gov. **Each page of each Interstate Exchange Form must be signed.**

If you are applying for **ORIGINAL NC CPA LICENSURE AND TRANSFERRING EXAM GRADES FROM ANOTHER BOA:** 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. Include the completed form sent to you by the BOA when submitting your application package to this Board.

If you are applying for **RECIPROCAL NC CPA LICENSURE:** Complete the applicant portion of this form and forward the form 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 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 (BOA) to provide 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 BOA may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

 Applicant Signature

 Date

FOR BOARD OF ACCOUNTANCY 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 them 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 jurisdiction. 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 this individual holds a valid and unrevoked CPA certificate, but a license to practice public accountancy is **not** held, may applicant refer to themselves 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.**

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

MasterCard or VISA Authorization

Payments will not be processed unless all fields below are complete.

_____ MasterCard _____ VISA Amount \$ _____

Account Number on Card _____

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** _____