

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: _____