



## North Carolina State Board of Certified Public Accountant Examiners

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

Phone 919-733-1422 • Fax 919-733-4209 • Web [nccpaboard.gov](http://nccpaboard.gov)

### APPLICATION PACKAGE FOR RECIPROCAL NC CPA CERTIFICATE

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

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

#### APPLICATION FORM (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, VISA, or American Express 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., a 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](http://nccpaboard.gov).

**INTERSTATE EXCHANGE FORM** - The board of accountancy (BOA) where you are currently licensed must complete the Interstate Exchange form. You must ascertain if that BOA has additional requirements and/or fees that you must meet/pay before it releases your information. The Board will accept another BOA's form if it provides the same information requested on our form. The jurisdiction where you sat for the Uniform CPA Exam must verify your numerical Uniform CPA Exam scores, even if you were certified/licensed in another jurisdiction. If you need more than one Interstate Exchange Form, you may make copies or print additional copies from the Board's website, [nccpaboard.gov](http://nccpaboard.gov). **Each page of each Interstate Exchange Form must be signed.**

**TEMPORARY PERMIT** – The Board will issue you a temporary permit after you submit the *Reciprocal Application* and payment of \$100.00. Allow at least two (2) weeks for processing the temporary permit. **Temporary permits are valid for four (4) months and are non-renewable.** The temporary permit confirms you are in good standing in the jurisdiction issuing your certificate and are entitled to use the CPA title and engage in the public practice of accountancy in North Carolina for a stated period (approximately 120 days).

The Board must receive the documentation to complete the Reciprocal Application Package **within 90 days** of issuing your temporary permit. A reciprocal application package is complete when the Board receives 1) the reciprocal application form, fee, and passport-type photo; 2) proof of US citizenship or resident alien status, if applicable; 3) proof of completion of the NC Accountancy Law course; and 4) the Interstate Exchange form completed by the jurisdiction where you are currently licensed. If the Board does not receive the remaining documentation (e.g., proof of completion of the accountancy law course or the Interstate Exchange form), it will cancel the temporary permit. You must then submit a new application and pay the \$100 fee again.

**CPA FIRM REGISTRATION** - If you are in the public practice of accounting as defined in 21 NCAC 08A .0307 and .0308, and the CPA firm through which you are providing services 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](http://nccpaboard.gov).

## 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](http://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.**

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**APPLICATION FOR RECIPROCAL NC CPA CERTIFICATE****NOTE: The Board will not process your application unless all fields are complete.**Attach photo  
hereIs your name  
on the back of  
the photo?

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, &amp; Zip Code)

Your Daytime Telephone Number

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

Business Address (Street or PO Box and City, State, &amp; 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:

☐ North Carolina Association of CPAs
 ☐ American Institute of CPAs
**LICENSE INFORMATION**

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

**FOR BOARD STAFF USE:** Amt Paid \_\_\_\_\_ Dep. # \_\_\_\_\_ Date \_\_\_\_\_.



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### 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](mailto:emp.classification@ic.nc.gov)**

Employee misclassification is defined as avoiding tax liabilities and other obligations imposed by Chapter 95, 96, 97, 105, or 143 of the North Carolina General Statutes by misclassifying an employee as an independent contractor [NC Gen. Stat. §143-762(5)].

I certify that I have read and understand the Public Notice Statement:                      Y                      N

I certify that I have not ever been investigated by any agency for employee misclassification: (If you answer no, attach documents applicable to the investigation(s) with this application.)                      Y                      N

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**NORTH CAROLINA ACCOUNTANCY LAW COURSE**

\_\_\_\_\_ Date (MM/DD/YYYY) you completed the 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 <b><u>inclusive of traffic infractions</u></b> ? 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

**MILITARY SERVICE** NCGS 93B-2 requires all occupational licensing boards to record the number of license applicants who are classified as active-duty military or military veterans and the number of applicants who are the spouse of a person classified as active-duty military or military veterans.

Are you active-duty military or a military veteran?	__ Y	__ N
Are you the spouse of active-duty military or a military veteran?	__ Y	__ N

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

**FOR BOARD STAFF USE:** Amt Paid \_\_\_\_\_ Dep. # \_\_\_\_\_ 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**

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Phone 919-733-1422 • Fax 919-733-4209 • Web [nccpaboard.gov](http://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](http://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:**


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 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.

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 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.

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

- 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

### CREDIT/DEBIT CARD PAYMENT AUTHORIZATION

Credit/debit card payment cannot be processed unless all fields below are complete.

\_\_\_\_\_ MasterCard      \_\_\_\_\_ VISA      \_\_\_\_\_ American Express      Amount \$ \_\_\_\_\_

Credit Card Number \_\_\_\_\_

CVV/Card Security Code \_\_\_\_\_      Expiration Date \_\_\_\_\_  
(3-digit code for MC/VISA)      (MM/YYYY)  
(4-digit code for AmEx)

Exact Name on Card \_\_\_\_\_

Billing Address for Card \_\_\_\_\_  
Street or PO Box and City, State, Zip Code

Signature \_\_\_\_\_      Date \_\_\_\_\_

Rev. 06-2023