

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 REINSTATEMENT OF NC CPA CERTIFICATE
TO ACTIVE STATUS FROM INACTIVE STATUS**

Attached is an application to reinstate your North Carolina CPA certificate to active status from inactive status. 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 enclose a copy of the certificate of completion 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?

CERTIFICATE OF MORAL CHARACTER (2 pages) - 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.

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.

Continuing Professional Education (CPE) Reporting Form

- Did you list at least 2,000 minutes (40 hours) of CPE completed within the last 12 months?
- Did you attach a copy of the certificate of completion for each course?
- Did you attach proof of completion for the North Carolina Accountancy Law Course?
- Did you sign and date the form?

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 this page 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.

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APPLICATION FOR REINSTATEMENT OF NORTH CAROLINA CPA CERTIFICATE

NC Certificate No: _____

Other Active Certificate Numbers and Issuing Jurisdictions: _____

 Your Full Name (First Middle Last Suffix)

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

 Your Telephone Number

 Your Personal Email Address

 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):

- | | | |
|---|--------------------------------|---------------------------|
| ___ 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 _____

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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**

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

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

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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 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: _____

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REPORT OF CPE FOR REINSTATEMENT OR REISSUANCE OF NC CPA CERTIFICATE

Pursuant to 21 NCAC 08I .0104, 08J .0105, and 08H .0101(d)(3), CPE credit minutes* may not be more than 12 months old for reinstatement or reissuance or 24 months old for reciprocal certification. 21 NCAC 08J .0105(c)(2) and 08F .0504 require that 400 minutes must be derived from the NC Accountancy Law course. Supporting documentation (certificates of completion) must be enclosed with this report. If additional lines are needed, please complete and sign a second copy of this form.

GROUP-STUDY AND SELF-STUDY PARTICIPANT CREDIT

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT MINUTES

GROUP-STUDY INSTRUCTOR CREDIT (NO MORE THAN 1,000 MINUTES)

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT MINUTES

PUBLICATION/AUTHOR CREDIT (NO MORE THAN 500 MINUTES)

DATE (MM/DD/YY)	ARTICLE/BOOK TITLE	SPONSOR	CREDIT MINUTES

TOTAL MINUTES CLAIMED (including carry-forward minutes)-----

I have read the CPE rules of the Board as found in 21 NCAC 08G .0400. I certify that all the CPE that I have taken has enhanced my professional competence. I certify that the information presented is truthful and correct.

Printed Name

Signature

NC CPA Certificate Number

Date

*Effective 01/01/2020, the Board calculates CPE in minutes, not hours. One CPE hour equals 50 CPE minutes. To convert minutes to hours, multiply the hours by 50 (10 hours x 50 = 500 minutes). The Board accepts Certificates of Completion that show CPE in hours.



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