



## North Carolina State Board of Certified Public Accountant Examiners

### 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 correctly completed the forms and enclosed all necessary information. 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

- Did you answer all the questions?
- Did you sign and date the application?
- Did you enclose a \$100.00 check payable to the **NC State Board of CPA Examiners** or complete the Credit/Debit Card Payment Authorization Slip?

#### Certificate of Moral Character

Please submit three Certificates of Moral Character completed by properly licensed CPAs. One blank form is included in this application package. You must disclose all convictions, except those that have been expunged, regardless of when those convictions occurred, to the CPAs signing your forms. Those individuals must indicate knowledge of these incidents on the second page of the form. A signed Certificate of Moral Character is valid for one year.

#### Report of Continuing Professional Education (CPE)

- Did you list at least 2,000 minutes of CPE completed within the last 12 months?
- Did you attach copies of the completion certificates for each CPE course?
- Did you attach a completion certificate for the NC Accountancy Law Course?
- Did you sign 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, you must register that CPA firm with the Board. CPA firm registration forms are available from the Forms & Application page of the Board's website, [nccpaboard.gov](http://nccpaboard.gov).



## North Carolina State Board of Certified Public Accountant Examiners

### 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 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)

**THE BOARD DOES NOT OFFER THIS COURSE.**



# North Carolina State Board of Certified Public Accountant Examiners

## APPLICATION FOR REINSTATEMENT OF A NORTH CAROLINA CPA CERTIFICATE

NC Certificate No: \_\_\_\_\_

Full Name (First Middle Last Suffix) \_\_\_\_\_

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

Home Telephone Number \_\_\_\_\_

Personal Email Address \_\_\_\_\_

Business/Firm Name \_\_\_\_\_

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

Business Telephone Number \_\_\_\_\_

Business Fax Number \_\_\_\_\_

Business Email Address \_\_\_\_\_

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

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

Enclosed are Certificates of Moral Character completed by the following three properly licensed CPAs.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

### ACCOUNTANCY LAW COURSE

\_\_\_\_\_ Date (MM/DD/YYYY) you completed the NC 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 provide 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.

1. Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment, or pleaded *nolo contendere* to any offense **inclusive of traffic infractions**? If yes, please attach a copy of the relevant documents. You are not required to disclose any arrest, charge, or conviction that has been expunged by the court.  Y  N
2. 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
3. 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
4. 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 a military veteran and the number of license applicants who are the spouse of a person classified as active-duty military or a military veteran.

1. Are you active-duty military or a military veteran?  Y  N
2. Are you the spouse of active-duty military or a military veteran?  Y  N

### 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 reinstatement of my 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



# North Carolina State Board of Certified Public Accountant Examiners

## 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) to this form.)     Y     N

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

09-2023



## North Carolina State Board of Certified Public Accountant Examiners

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 "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

## 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 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 Board's CPE rules 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

\_\_\_\_\_  
NC CPA Certificate Number

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



## North Carolina State Board of Certified Public Accountant Examiners

### 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

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Full Name (First/Middle/Last/Suffix)

---

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

#### MESSAGE TO THE CPA COMPLETING THIS FORM:

If you complete this form by hand, please print legibly using blue or black ink. **Please sign all attachments.**

Completing this form is considered using the CPA title. CPAs completing this form who reside and/or work in North Carolina must be licensed by the NC State Board of CPA Examiners to use the CPA title. Persons who complete this form and are not licensed by the NC State Board of CPA Examiners and live outside of North Carolina must be currently licensed by another board of accountancy.

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

Moral character references must be properly licensed CPAs and may include, but are not restricted to instructors/professors, employers, fellow employees, fellow professional organization members, neighbors, and public officials. The NC State Board of CPA Examiners will not accept moral character references from a person related by blood or marriage to the applicant. A CPA signing a moral character certificate is expected to have known the applicant for sufficient time to evaluate their moral character. A person signing this form should do so only after careful consideration and after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

I have known the applicant for \_\_\_\_\_ years, \_\_\_\_\_ months.

Describe in detail the opportunities you have had to evaluate the applicant's moral character. Attach and sign additional pages if needed.



In your judgment, 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) worthy of the trust placed in them by the State of NC and the public, and one who will conscientiously observe the professional responsibilities of a CPA?  **Y**  **N** If not, please explain. Attach and sign any additional pages if needed.

To the best of your knowledge, has the applicant ever 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 yes, please explain. If yes, attach and sign any additional pages if needed.

If you have questions about the applicant's moral character that are not explained by this form, or if the applicant has disclosed arrest or conviction records, license denial, suspension, or revocation by any licensing agency, you should review the documents to be submitted to the Board with the applicant's application and send a confidential letter outlining any opinions you have concerning these matters. Please send any additional correspondence to the Licensing Section, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. Please consider sending such correspondence by certified mail to ensure its receipt. The State Board of CPA Examiners staff may contact you regarding your letter.

Under the penalties of perjury, I affirm that the information, statements, and any attachments made in conjunction with this certificate of moral character are accurate, correct, and complete.

---

Signature

---

Date

---

Reference Name (First/Middle/Last/Suffix)

---

Job Title/Occupation

---

Firm/Employer

---

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

---

Daytime Phone Number

---

Email Address

---

CPA Certificate Number and Issuing Jurisdiction



## 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 \_\_\_\_\_