



North Carolina State Board of Certified Public Accountant Examiners

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 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 (4 pages)

- Did you answer all the questions?
- Did you complete the Ethnicity and Gender Questionnaire?
- Did you complete the Employee Fair Classification Act (EFCA) Statement?
- Did you sign and date the application?
- Did you include one 2x2 photograph or digital image? The photograph or digital image must have been taken within the last six months and may be in black and white or color. Retouched photographs or digital images will not be accepted. Your photo or digital image should include your full name. Please submit digital images directly to Alice Grigsby at aliceg@nccpaboard.gov.
- Did you enclose a copy of the completion certificate for the North Carolina Accountancy Law course?
- 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?

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.

CERTIFICATE OF MORAL CHARACTER (2 pages) - You must submit three forms; one form is included in this package.

- Did you answer all the 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 (2 pages) - 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 the 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 that are included in this application package:

- Application for Transfer of Credit for Passing Part or All of the Uniform CPA Examination in Another Jurisdiction;
- Authorization for Interstate Exchange of Examination & Licensure Information completed by the Board of Accountancy for the US 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, university, or the institution's chosen provider send the transcript directly to Alice Grigsby at 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 provide 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.



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 meet the requirement, you must complete the course within one year before the date the Board receives your 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 toward certification or reinstatement. The Board recommends taking the course within a few months of submitting your application to the Board.

For new CPA certificate applicants, if you complete the course in the same calendar year 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

THE BOARD DOES NOT OFFER THIS COURSE.



North Carolina State Board of Certified Public Accountant Examiners

APPLICATION FOR ORIGINAL NC CPA CERTIFICATE

Attach photo
here

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

Is 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, & 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 _____



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

12-2025

_____ 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 <i>inclusive of traffic infractions</i> ? 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.	<input type="checkbox"/> Y	<input type="checkbox"/> 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?	<input type="checkbox"/> Y	<input type="checkbox"/> 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?	<input type="checkbox"/> Y	<input type="checkbox"/> 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?	<input type="checkbox"/> Y	<input type="checkbox"/> 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 veteran, and the number of applicants who are the spouse of a person classified as active-duty military or military veteran.

Are you active-duty military or a military veteran?	<input type="checkbox"/> Y	<input type="checkbox"/> N
Are you the spouse of active-duty military or a military veteran?	<input type="checkbox"/> Y	<input type="checkbox"/> 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 credit card 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 the 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

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

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)

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 (Board of Accountancy)

North Carolina State Board of Certified Public Accountant Examiners

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 _____

1 year

2 Years

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

THE EDUCATIONAL REQUIREMENT FOR ORIGINAL NC CPA LICENSURE

NCGS 93-12(5) sets forth the educational requirements for an applicant to be eligible for a North Carolina CPA license. All applicants for an original NC CPA license must have a concentration in accounting, as defined in 21 NCAC 08 .0309. In addition, an applicant who **does not** hold a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree must meet the Fields of Study requirement as defined in 21 NCAC 08F .0410(a).

If you sat for the Uniform CPA Exam as a North Carolina candidate, you were eligible to sit for the Exam with a bachelor's degree in any subject that included or was supplemented by a concentration in accounting, but you may need to submit additional transcripts to demonstrate compliance with 21 NCAC 08F .0410(a).

If you did not sit for the Exam as a North Carolina candidate, you must submit all transcripts showing that you have a bachelor's degree in any subject that includes or is supplemented by a concentration in accounting and that you meet the Fields of Study requirement.

If you have a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree, you must submit all transcripts that demonstrate the completion of that degree and a concentration in accounting. You do not need to show compliance with the Fields of Study requirement.

You can use a course to satisfy either the concentration in accounting requirement or the Fields of Study requirement, but not both (i.e., you can't use the same course twice).

If you took courses at a college or university that were later transferred to another college or university, please note that not all hours may have been accepted and, therefore, will not be listed on the final transcript. 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 must discount any duplication or repetition of coursework. You may convert quarter hours to semester hours by multiplying the quarter hours by .67.

Official transcripts must bear the Registrar's signature, the official school seal, and the graduation date and degree awarded. The Board does not accept photocopies or scanned copies of transcripts; however, it accepts e-transcripts. If you choose to submit your transcripts by mail, please request that they be sent directly to: Licensing Section, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. If the transcripts are sent to you instead of the Board, **do not** open the sealed envelope containing the transcript. If the envelope is opened, the Board cannot accept the transcript.



North Carolina State Board of Certified Public Accountant Examiners

STATUTES AND RULES REGARDING THE EDUCATIONAL REQUIREMENT FOR ORIGINAL NCCPA LICENSURE

NCGS 93-12(5) **(Effective January 1, 2026)**

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 or higher 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.

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 meets one of the following educational requirements:
 1. The person has completed 150 semester hours and received a bachelor's or higher 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.
 2. The person has 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 either accredited by a regional accrediting association or determined by the Board to have standards 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. Only as to those persons applying for a certificate based on the educational requirements of sub-sub-subdivision 1. of sub-subdivision a. of this subdivision, one year of 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.

- 1a.** Only as to those persons applying for a certificate based on the educational requirements of sub-sub-subdivision 2. of sub-subdivision a. of this subdivision, two years of 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.

(6) In its discretion to grant certificates of qualification admitting to practice as certified public accountants such applicants who shall be the holders of valid and unrevoked certificates as certified public accountants, or the equivalent, issued by or under the authority of any state, or territory of the United States or the District of Columbia, when in the judgment of the Board the requirements for the issuing or granting of such certificates or degrees are substantially equivalent to the requirements established by this Chapter: Provided, however, that the state or political subdivision of the United States upon whose certificate the reciprocal action is based grants the same privileges to holders of certificates as certified public accountants issued pursuant to the provisions of this Chapter. The Board, by general rule, may grant temporary permits to applicants under this subsection pending their qualification for reciprocal certificates.

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 that 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 that 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 towards the semester hour requirement of Paragraph (a) of this Rule.

(d) When, 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:

- (1) a concentration in accounting, as defined by 21 NCAC 08A .0309; and
- (2) 24 semester hours of coursework that includes one three semester hour course from at least 8 of the following 10 fields of study:
 - (A) communications;
 - (B) computer technology;
 - (C) economics;
 - (D) ethics;
 - (E) finance;
 - (F) humanities or social science;
 - (G) international environment;
 - (H) law;
 - (I) management; or
 - (J) statistics.

(b) 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 Subparagraph (a)(2) of this Rule.



North Carolina State Board of Certified Public Accountant Examiners

FIELDS OF STUDY DEFINED

Pursuant to 21 NCAC 08F .0410(a)(2), the Fields of Study are:

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 spreadsheets, 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 microeconomics/macroeconomics, 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 that 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.

09-2023



NOTE: All applicants for an original NC CPA license must meet the accounting concentration requirement as defined in 21 NCAC 08A .0309. An applicant for an original NC CPA license who **does not** have a Master's or more advanced degree in accounting, business administration, economics, finance, or tax law, or a juris doctorate (law degree), must meet the Fields of Study requirement defined in 21 NCAC 08F .0410. Please submit official college/university transcripts as documentation of the courses listed in Sections A and B.

A. CONCENTRATION IN ACCOUNTING (21 NCAC 08A .0309)

B. REQUIRED FIELDS OF STUDY (21 NCAC 08F .0410)

C. DEGREES (DO NOT LIST COURSES, ONLY THE NUMBER OF HOURS NOT LISTED IN A OR B ABOVE)

TOTAL CREDIT HOURS (A+B+C) _____



North Carolina State Board of Certified Public Accountant Examiners

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 credit/debit card payment 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 _____

09/2023

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

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