



North Carolina State Board of Certified Public Accountant Examiners

NOTICE OF INTENT TO PRACTICE IN NORTH CAROLINA: OUT-OF-STATE CPA FIRM

A *Notice of Intent to Practice in North Carolina: Out-of-State CPA Firm* form must be submitted if a firm

- Has a principal place of business outside North Carolina and no offices in North Carolina, and
- Offers to provide or provides any of the following services to a North Carolina client
 - Any financial statement audit or other engagement performed in accordance with the Statements on Auditing Standards (SAS), Generally Accepted Government Audit Standards (GAGAS), or International Standards on Auditing (ISA),
 - Any engagement performed in accordance with the Statements on Standards for Attestation Engagements (SSAE), or
 - Any engagement performed in accordance with the Public Company Accounting Oversight Board (PCAOB) auditing standards.

The *Notice of Intent to Practice in North Carolina: Out-of-State CPA Firm* form must be submitted before the firm offers to provide or provides any of the above services in person, by mail, telephone, or other electronic means. Notifications are valid indefinitely and need to be filed one time only. One notification form should be filed for the entire firm, and the registered office must be the firm's administrative office. No application fee or renewal fee is required.

Any firm and any CPA associated with a firm providing services in North Carolina automatically consents to be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the North Carolina State Board of CPA Examiners and to comply with the laws of this State, the provisions of NCGS 93, and the rules in 21 NCAC Chapter 08. A copy of the current NC Statutes and Administrative Code (Rules) is available [online](#).

The firm must notify the Board within 30 days of any change in address, business location, or any other information on the *Notice of Intent to Practice in North Carolina: Out-of-State CPA Firm*.

Application Form

Did you answer all the questions?

Did you sign and date the application?

You may submit the form by email to [Cammie Emery](mailto:Cammie.Emery), Licensing Specialist (cemery@nccpaboard.gov).



North Carolina State Board of Certified Public Accountant Examiners

NOTIFICATION OF INTENT TO PRACTICE IN NORTH CAROLINA: OUT-OF-STATE CPA FIRM

This application is for use by a CPA firm from another US jurisdiction whose principal place of business is outside of NC and does not have an office in NC but intends to offer or render professional services to clients in this State as described in NCGS 93-10(c)(3).

CPA Firm Name

Mailing Address

Phone Number

Website Address

Supervising CPA's Full Name

Supervising CPA's Email Address

Alternate Contact's Full Name

Alternate Contact's Email Address

Last Peer Review Acceptance Date

Administering Entity

Our Firm provides or intends to provide the following services (check all applicable statements):

- Any financial statement audit or other engagement performed in accordance with the Statements on Auditing Standards (SAS); Generally Accepted Government Audit Standards (GAGAS), or International Standards on Auditing (ISA),
- Any engagement performed in accordance with the Statements on Standards for Attestation Engagements (SSAE); or
- Any engagement performed in accordance with the Public Company Accounting Oversight Board (PCAOB) auditing standards.

AFFIRMATION OF FIRM REPRESENTATIVE

I affirm that each CPA who will offer to perform or will perform services in North Carolina holds a valid and unrevoked certificate as a certified public accountant or its equivalent, issued by another state, a territory of the United States, or the District of Columbia. Further that all such CPAs hold a valid and unrevoked license or permit to practice as a certified public accountant or its equivalent, issued by another state, a territory of the United States, or the District of Columbia. Also, no such CPA has been convicted of a felony under the laws of the United States, any state, a territory of the United States, or the District of Columbia and no such CPA has ever been convicted of a crime, an essential element of which is dishonesty, deceit, or fraud unless the jurisdiction in which the individual is licensed has determined that the felony or other crime has no effect on the individual's license.

I am submitting this notification to request authorization for our CPA firm to offer to render or to render professional services in North Carolina. All CPAs in our firm consent to the discipline of practice privileges including, but not limited to, the revocation of practice privileges for any violation(s) of the statutes or accountancy regulations of North Carolina and for any act which would be cause for discipline if carried out by a licensee of North Carolina, or fraud or deceit in obtaining such privileges. We consent to the personal and subject matter jurisdiction and disciplinary authority of the North Carolina State Board of CPA Examiners. We consent to the appointment of the Board of Accountancy of our principal place of business which issued our certificates and/or licenses/permits to be the agent upon whom process may be served in any action against us or our firm. We consent that any change in standing of our CPA certificates and/or licenses/permits shall result in the immediate withdrawal of practice privileges in North Carolina. The information in this notification is true and correct, and we shall amend this notification within 30 days of any change in the information provided herein.

I declare under penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

Supervising CPA's Signature

Date