



North Carolina State Board of Certified Public Accountant Examiners

Checklist: Application for an Original NC CPA License

Before proceeding to the original NC CPA license application, please make sure you have the following items available to upload to the portal or enter on the application in the portal:

- Recent digital image of you that meets U.S. passport standards (front view, full face, plain light background, no hats or dark glasses). When you upload the digital image, make sure the file name matches your full legal name (e.g., JanieQuinnSmith.jpg).
- Certificate of Completion for the North Carolina Accountancy Law course offered by the NCACPA. The certificate must show that you completed the course within the 12 months before submitting your application for licensure.
- If you did not pass the CPA Exam as a North Carolina candidate
 - *Application for Transfer of Credit for Passing Part or All of the Uniform CPA Examination in Another Jurisdiction and Authorization for Interstate Exchange of Examination & Licensure Information* completed by the jurisdiction (Board of Accountancy) that holds your Exam scores. If the jurisdiction does not report scores numerically, you must contact the [NASBA Store](#) and complete the NASBA Candidate Score Transfer request.
- A detailed personal statement and copies of all court documents or other records related to
 - any charge, arrest, conviction, finding of guilt, prayer for judgment continued, or nolo contendere plea to any offense, including traffic violations. You are not required to disclose any arrest, charge, or conviction that the court expunged.
 - having an application for a license or certificate denied by any state or federal agency, or having a license or certificate suspended, canceled, or revoked by a governing or licensing board or by a state or federal agency.
 - any past or current investigations, charges, or discipline by a governing or licensing board or by a state or federal agency.
 - being a 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.
- Moral character references from three properly licensed CPAs who are not related to you by blood or marriage. Each reference must complete [this form](#). No other documents, such as letters, memos, or emails, are accepted. A signed Certificate of Moral Character is valid for one year.
- As part of the application process, you must enter the courses you completed to document compliance with the educational requirement for the [licensing pathway](#) under which you are applying.
 - Individuals applying under [Pathway 1 \(150 + 1\)](#)
 - Official transcripts showing completion of at least a bachelor's degree in any subject, that includes or is supplemented by a concentration in accounting, plus additional education hours totaling 150 semester hours, and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study

- Individuals applying under [Pathway 2 \(Master's + 1\)](#)
 - Official transcripts showing completion of a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree that includes or is supplemented by a concentration in accounting
- Individuals applying under [Pathway 3 \(Bachelor's + 2\)](#)
 - Official transcripts showing completion of at least a bachelor's degree in any subject, that includes or is supplemented by a concentration in accounting, plus 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study

Official e-transcripts must be sent directly from the college or university registrar or transcript service provider to licensing@nccpaboard.gov.

Official hard copy (printed) transcripts must be sent directly from the college or university registrar or transcript service provider to Licensing, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

If you have education or transcripts from a non-U.S. institution that you wish the Board to consider with your application, check "yes" on the application, then email licensing@nccpaboard.gov for authorization for an educational background evaluation by NASBA's International Evaluation Services (NIES).

- As part of the application process, you must provide documentation of your work experience required by the [licensing pathway](#) under which you are applying.
 - Individuals applying under Pathway 1 (150 + 1) or Pathway 2 (Master's + 1)
 - Properly completed experience affidavits showing at least one year of full-time accounting experience under the direct supervision of a properly licensed CPA. Your direct supervisor must complete this [form](#).
 - Individuals applying under Pathway 3 (Bachelor's + 2)
 - Properly completed experience affidavits showing at least two years of full-time accounting experience under the direct supervision of a properly licensed CPA. Your direct supervisor must complete this [form](#).

If you do not have one or two years of accounting experience under the direct supervision of a properly licensed CPA, you may meet the experience requirement by submitting documentation of:

- 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, or
- Four years of [experience in the field of accounting](#), or
- Four years of [experience teaching college transfer accounting](#) courses at a community college or technical institute accredited by one of the regional accrediting associations, or
- Any combination of such experience, including [part-time](#) and [self-employed](#), determined by the Board to be substantially equivalent to the above.

Payment

- MasterCard, VISA, or American Express to pay the application fee