



North Carolina State Board of Certified Public Accountant Examiners

Checklist: Reinstatement of NC CPA License to Active Status Checklist

Before proceeding to the application for reinstatement of your NC CPA license, make sure you have the following items available:

- Certificates of Completion for 40 hours (2,000 minutes) of CPE completed within the past 12 months. At least 8 of those hours (400 minutes) must be from the *North Carolina Accountancy Law* course offered by the [NC Association of CPAs \(NCACPA\)](#). You must upload each Certificate of Completion to the portal as part of your reinstatement application.
- 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. You must upload each document to the portal.
- A detailed personal statement and copies of all court documents or other records for 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. You must upload each document to the portal.
- A detailed personal statement and copies of all court documents or other records related to any past or current investigations, charges, or discipline by a governing or licensing board or by a state or federal agency. You must upload each document to the portal.
- A detailed personal statement and copies of all court documents or other records related to 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. You must upload each document to the portal.
- Moral character references from three properly licensed CPAs who are not related to you by blood or marriage and who have sufficient knowledge of your personal history of honesty, fairness, respect for the rights of others, and respect for the laws of the State of North Carolina and the United States. Each reference must complete [this form](#), and you will upload each Certificate of Moral Character to the portal.

You must disclose all convictions, except those that have been expunged, regardless of when they occurred, to the CPAs who will sign your forms. Those CPAs must indicate their knowledge of these incidents. A signed Certificate of Moral Character is valid for one year. You will upload each Certificate of Moral Character to the portal as part of your reinstatement application.

- MasterCard, VISA, or American Express to pay the reinstatement fee. If you are reinstating from CPA-retired status, you do not pay the reinstatement fee.

CPA Firm Registration

If you are engaged 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, you must register that firm with the Board [[21 NCAC 08J .0108, CPA Firm Registration](#)]. Information on [CPA firm registration](#), including the [required forms](#), is available on the Board's [website](#). Please note that the firm registration process is completed outside of the portal.

If you have questions or need assistance registering a firm, please contact the [Licensing Staff](#).

02-2026