



North Carolina State Board of Certified Public Accountant Examiners

APPLICATION PACKAGE FOR REINSTATEMENT OF NC CPA CERTIFICATE TO ACTIVE STATUS FROM INACTIVE OR CPA-RETIRED STATUS

Attached is an application to reinstate your North Carolina CPA certificate to active status from inactive or CPA-retired status. Please review the list below before submitting the application package to the Board to ensure that you have completed the forms correctly and included all necessary information. All required forms and documentation must accompany the application. Please keep a copy of all documents for your records.

Application Form

You must answer all questions, including those on the Employee Fair Classification Act page, and sign and date the application.

Certificates of Moral Character

Please submit three Certificates of Moral Character completed by properly licensed CPAs who are not related to you by blood or marriage. Each moral character reference must 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. One blank form is included with this application package; you may copy it or download it from the website.

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 confirm their knowledge of these incidents. A signed Certificate of Moral Character is valid for one year.

Moral Character Data

You must include 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.

You must include a detailed personal statement and copies of all court documents or other records related to:

- 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. You must upload each document to the portal.

Report of Continuing Professional Education (CPE)

You must complete the *Report of CPE for Reinstatement or Reissuance of NC CPA Certificate* and submit 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 \(NCACPA\)](#).

Payment

If you are returning from inactive status, you must enclose a \$100.00 check payable to the **NC State Board of CPA Examiners** or a completed Credit/Debit Card Payment Authorization Slip. If you are returning from CPA-retired status, no payment is required.

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

01-2026



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 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:

- | | |
|---|---|
| <input type="checkbox"/> North Carolina Association of CPAs | <input type="checkbox"/> 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 service member or a military veteran? Y N
2. Are you the spouse of active-duty military service member 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

12-2025



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

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 _____

12-2025