



## North Carolina State Board of Certified Public Accountant Examiners

### Reporting CPE Compliance in the Annual Individual CPA Certificate Renewal

When reporting your compliance with the CPE requirements, make sure you select the statement that most accurately reflects your completion of the 2025 CPE requirements.

**Option A** is the correct choice for most CPAs. If you were licensed in North Carolina before January 1, 2026, and completed the CPE requirement before December 31, 2025, and none of the other options apply to you, choose Option A.

*I will report my CPE minutes on the following page. All CPE minutes reported were completed in 2025, including at least 50 minutes of regulatory or behavioral ethics from a CPE sponsor registered with the NASBA National Registry of CPE Sponsors.*

**Option B** applies to CPAs who were licensed in North Carolina after January 1, 2026.

*I was certified in N.C. after 1/1/2026 and was not required to comply with CPE requirements for 2025. I understand that I may not claim any 2025 CPE courses or carry forward.*

**Option C** is for CPAs who didn't complete the required CPE between January 1 and December 31, 2025, but want to use the grace period to extend the deadline until June 30, 2026.

By choosing this option, you'll receive a Letter of Warning and be subject to a two-year CPE audit for both 2025 and 2026. This grace period can only be used once every five years. If you use it twice within five years, you may lose your certificate.

*I did not obtain all my CPE by December 31, 2025. I would like to utilize the grace period to extend the CPE deadline to June 30, 2026, to fulfill my 2025 requirement. I understand that using the grace period will cause me to receive a warning letter and that if I utilize the grace period twice in any 5-year period, I may forfeit my certificate.*

**Option D** applies to CPAs who did not complete the required CPE between January 1 and December 31, 2025, but have completed it by June 30, 2026, **with an approved CPE extension**.

CPAs choosing Option D will be subject to a CPE audit for the 2025 calendar year.

*I did not obtain all my CPE by December 31, 2025, but did obtain it all by June 30, 2026, to fulfill my 2025 requirement. I received a written approval of an extension to utilize the grace period to extend the CPE deadline to June 30, 2026, without penalty.*

**Option E** is for CPAs who are not residents of North Carolina and are meeting the CPE requirements in the state where they live, work, **and** are licensed. This option confirms that you are following either your home state's ethics requirement or North Carolina's ethics requirement. You must indicate the state whose CPE requirements you are following. If you choose Option E, the Board will no longer track your carry-forward CPE.

*I am a non-resident of North Carolina, and I am complying with CPE requirements in the state where I live or work and am licensed. I am complying with that state's ethics requirement, or I am complying with North Carolina's ethics requirement. Please provide the state with whose CPE requirements you are compliant.*

If you have questions about which CPE statement to select when completing the individual CPA certificate renewal, please contact the Board at (919) 733-4222 or [email](#).