

**North Carolina State Board of Certified Public Accountant Examiners**

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

Phone 919-733-1422 • Fax 919-733-4209 • Web [www.nccpaboard.gov](http://www.nccpaboard.gov)

**INSTRUCTIONS FOR AN ORIGINAL NORTH CAROLINA CPA CERTIFICATE  
VIA IQEX APPLICATION**

Enclosed is an application for an original North Carolina CPA certificate for Chartered Accountants via IQEX. North Carolina has reciprocity with the provinces of Ontario, British Columbia, Manitoba, New Brunswick, Nova Scotia, and Saskatchewan. To ensure that you have enclosed all necessary information and that the forms are completed correctly, please review the list below before returning the package to the Board.

**Application Form**

Did you answer all questions?

Did you sign and date the application?

Is the application properly notarized? 

Did you attach a recent passport-type photograph?

Did you attach a copy of the completion/attendance certificate for the accountancy law course?

Did you enclose a copy of the letter proving completion of the IQEX exam?

Did you enclose a **\$100.00** (US dollars) check (made payable to the **NC State Board of CPA Examiners**) or credit card authorization for **\$100.00** (US dollars)?

**Experience Affidavit** - you may make copies if you need more than one (1) experience affidavit

Did your direct supervisor(s) complete and sign the form(s)?

Are the beginning and ending dates of employment filled in?

Are all job titles and job duties listed?

Have all questions been answered?

Has the form been properly notarized?

Have all attachments been signed by the direct supervisor?

**NOTE:** If you have part-time, self-employed, or teaching experience, please complete the appropriate supplemental form (available from the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov)) and submit with your application.

**Authorization for Exchange of Professional Accounting Credential Information (Provincial Institute)** - completed by the appropriate credentialing entity

**Authorization for Exchange of Professional Accounting Licensing Information (Provincial Government)** - completed by the appropriate credentialing entity.

**CPA Firm Registration**

If you are in the public practice of accounting as defined in 21 NCAC 08A .0307 and .0308 and the CPA firm through which you are providing services is not registered with the Board, you must register that CPA firm with the Board. CPA firm registration forms are available from the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

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### APPLICATION FOR ORIGINAL NC CPA CERTIFICATE VIA IQEX

List your name below as you wish it to appear on your certificate:

\_\_\_\_\_  
First                                      Middle                                      Last                                      Jr./Sr./III

\_\_\_\_\_  
Social Security/Foreign ID Number                                      Birth Date

\_\_\_\_\_  
Home Mailing Address

\_\_\_\_\_  
City                                      State/Province                                      ZIP/Postal Code                                      Country

\_\_\_\_\_  
Home Telephone                                      Birthplace

\_\_\_\_\_  
Business/Firm Name

\_\_\_\_\_  
Business Mailing Address

\_\_\_\_\_  
City                                      State/Province                                      ZIP/Postal Code                                      Country

\_\_\_\_\_  
Business Telephone                                      E-Mail Address

\_\_\_\_\_  
Job Title

Send mail to:     Home             Business

Occupation - (Check one):

- |  |  |
|--|--|
| 1 <input type="checkbox"/> Individual Practitioner             | 7 <input type="checkbox"/> Industry-Non-Accounting |
| 2 <input type="checkbox"/> CPA Firm-Partner                    | 8 <input type="checkbox"/> Govt-Accounting         |
| 3 <input type="checkbox"/> CPA Firm-PC Shareholder/PLLC Member | 9 <input type="checkbox"/> Govt-Non-Accounting     |
| 4 <input type="checkbox"/> CPA Firm-Staff                      | 10 <input type="checkbox"/> Law                    |
| 5 <input type="checkbox"/> Educator                            | 11 <input type="checkbox"/> Student                |
| 6 <input type="checkbox"/> Industry-Accounting Field           | 12 <input type="checkbox"/> Unemployed             |

Area of Concentration - (Check one):

- |  |   |
|--|---|
| 1 <input type="checkbox"/> General Accountancy | 5 <input type="checkbox"/> Advisory Services  |
| 2 <input type="checkbox"/> Taxation            | 6 <input type="checkbox"/> Law                |
| 3 <input type="checkbox"/> Administration      | 7 <input type="checkbox"/> Financial Planning |
| 4 <input type="checkbox"/> Auditing            | 8 <input type="checkbox"/> Non-Accounting     |

Check the memberships you hold in the following organizations:

- 1    North Carolina Association of CPAs    2    American Institute of CPAs

**FOR BOARD STAFF USE:** Amt Paid \_\_\_\_\_ Dep. # \_\_\_\_\_ Date \_\_\_\_\_

Attach  
passport-type  
photo here

- (1) \_\_\_\_\_ Date you passed the **IQEX Examination** (attach documentation which confirms completion).
- (2) If your name has ever changed, attach a copy of your marriage license or divorce decree.
- (3) I have attached experience affidavits from the following employers:  
 \_\_\_\_\_
- (4) \_\_\_\_\_ Date you completed the NC Accountancy Law Course (attach copy of completion certificate)
- (5) **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 applicable license or disciplinary records with a statement of explanation with this application.

|  |   |   |
|--|---|---|
| Have you been charged, arrested, convicted, found guilty of, or pleaded <i>nolo contendere</i> to any criminal offense (excluding non-criminal traffic infractions)?   | Y | N |
| Have you had an application for certificate or license denied or certificate or license suspended, canceled, or revoked by any state or federal agency or governing or licensing board?  | Y | N |
| 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 |
| 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 |

**NOTE: All required forms must be completed and returned with this application or application package will be returned to you.**

**APPLICATION FEE:** Enclose a **\$100.00** check (payable to the **NC State Board of CPA Examiners**) or credit card authorization for **\$100.00**.

**AFFIDAVIT OF APPLICANT**

I have read General Statutes Chapter 93 and Title 21, North Carolina Administrative Code, Chapter 08 and do 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 a 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.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_  
 \_\_\_\_\_ State  
 \_\_\_\_\_ County

Sworn to (or affirmed) and subscribed before me this day by \_\_\_\_\_.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a \_\_\_\_\_] [a credible witness has sworn to the identity of the principal(s) \_\_\_\_\_.]

\_\_\_\_\_  
Notary Public Signature

\_\_\_\_\_  
Notary Public Printed Name

\_\_\_\_\_  
Date

My Commission Expires \_\_\_\_\_

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**EXPERIENCE AFFIDAVIT – IQEX**

Application for         Examination                                 Certificate

**TO BE COMPLETED BY APPLICANT:**

|            |             |           |             |
|------------|-------------|-----------|-------------|
| First Name | Middle Name | Last Name | Jr./Sr./III |
|------------|-------------|-----------|-------------|

Mailing Address

|      |                |                 |         |
|------|----------------|-----------------|---------|
| City | State/Province | ZIP/Postal Code | Country |
|------|----------------|-----------------|---------|

**REMAINDER TO BE COMPLETED BY DIRECT SUPERVISOR:**

The applicant's experience with this company was:

**(Check only one.** If more than one type applies, complete a separate form for each type of experience.)

1.                in the public practice of accounting under the direct supervision of a CPA.
2.                in the public practice of accounting, but not under the direct supervision of a CPA.
3.                in the field of accounting under the direct supervision of a CPA.
4.                in the field of accounting, but not under the direct supervision of a CPA.
5.                in teaching accounting courses.

The applicant was employed by my firm for the period beginning \_\_\_\_\_ (month/day/year) and ending  
**(date of termination or today's date)** \_\_\_\_\_ (month/day/year).

This person held the following job titles and/or classifications during the periods noted:

I have described below the job duties assigned to the applicant during the period described above:

If part-time experience is involved, complete the *Part-Time Experience Affidavit* showing hours worked each week during applicable periods. Part-time experience is experience in a job with less than 30 hours of work per week. If teaching accounting courses is involved, complete the *Teaching Experience Affidavit*. If you were self-employed as an accountant or CPA, please complete the *Self-Employed Experience Affidavit*. The supplemental experience affidavit forms are available from the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

**FOR BOARD STAFF USE:**        Length of Employment \_\_\_\_\_ years \_\_\_\_ months \_\_\_\_ days \_\_\_\_\_

**SPECIAL INSTRUCTIONS TO CERTIFIED PUBLIC ACCOUNTANTS WHO SIGN THIS FORM**

CPAs who sign this form as direct supervisors are reminded of the meaning of direct supervision as stated below. A CPA may sign for another CPA who is employed by the same firm; however, the signing CPA is responsible for determining that supervision was both direct and by a properly licensed CPA.

**21 NCAC 08A.0310 "Direct supervision" means:**

- (1) having jurisdiction and oversight authority over the process of planning, coordinating, guiding, inspecting, controlling, and evaluating on a continuing basis the activities and accomplishments of the employees under one's command;
- (2) having the power of direction and decision in implementing activities to meet the objectives of one's stewardship;
- (3) having authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under one's charge or to recommend such action through the proper administrative chain of Command;
- (4) having authority to supervise the employee in the usual line of authority unrestricted by multiple positions of influence; and
- (5) having authority to verify the employee's experience in a notarized experience affidavit.

NOTE: Any CPA supervision in the State of North Carolina must be provided by CPAs licensed by this Board.

If the CPA Certificate(s) of the supervisor(s) has never been revoked or suspended, check the block to the left. Otherwise, indicate the dates, periods, and reasons for revocation(s) or suspension(s).

**FOR PUBLIC PRACTICE CPA SUPERVISORS ONLY:** I have been the direct supervisor of the applicant during the full period on the front on this form. If not, I certify under penalty of law that the applicant was directly supervised by properly licensed CPAs during the entire period on the front of the form.

**FOR NON-PUBLIC PRACTICE CPA SUPERVISORS ONLY:** I have been the direct supervisor of the applicant during the full period on the front of this form. If not, I have listed the other supervisors, their certificate numbers, and dates of supervision:

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Company Where Applicant's Experience Was Earned

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Street or PO Box

\_\_\_\_\_  
City

\_\_\_\_\_  
Title

\_\_\_\_\_  
State/Province

\_\_\_\_\_  
ZIP/Postal Code

\_\_\_\_\_  
Country

\_\_\_\_\_  
CPA Certificate Number and Date Issued (if applicable)

\_\_\_\_\_  
Telephone Number

- North Carolina  Active Status
- Other: \_\_\_\_\_  Inactive Status
- Retired Status

\_\_\_\_\_  
Date of This Affidavit

**TO SUPERVISOR:** If you have changed employment since the experience attested to on this form was earned, please list your current daytime address and telephone number here:

\_\_\_\_\_  
State  
\_\_\_\_\_  
County

Sworn to (or affirmed) and subscribed before me this day by \_\_\_\_\_.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a \_\_\_\_\_] [a credible witness has sworn to the identity of the principal(s) \_\_\_\_\_.]

\_\_\_\_\_  
Notary Public Signature

\_\_\_\_\_  
Notary Public Printed Name

\_\_\_\_\_  
Date

My Commission Expires \_\_\_\_\_

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**AUTHORIZATION FOR EXCHANGE OF PROFESSIONAL  
 ACCOUNTING LICENSING INFORMATION FOR FOREIGN RECIPROCITY**

**SECTION A: AUTHORIZATION**

Section A is to be completed by the applicant.

Boards of accountancy require the information requested by this form to assess your reciprocity application. Please complete Section A of this form and then forward the form to the entity that issued the professional accounting credential that supports your reciprocity request. Before forwarding this form for completion by that entity, contact the entity to determine if you need to meet additional requirements or submit additional fees before such information will be released. Request that the entity return the completed form directly to you.

\_\_\_\_\_  
 First Name                                      Middle Name                                      Last Name                                      Jr./Sr./III

\_\_\_\_\_  
 Mailing Address

\_\_\_\_\_  
 City                                      State/Province                                      ZIP/Postal Code                                      Country

\_\_\_\_\_  
 Daytime Telephone Number                                      Date of Birth                                      Social Security or Foreign ID No.

I hereby request and authorize the \_\_\_\_\_ (credentialing authority) to provide all information requested on this form to the North Carolina State Board of CPA Examiners.

\_\_\_\_\_  
 Applicant Signature                                      Date

**SECTION B: VERIFICATION OF LICENSE TO PRACTICE PUBLIC ACCOUNTING**

Section B is to be completed by the provincial government licensing agency.

**1. Credential description:**

- a. Name of province issuing license: \_\_\_\_\_
- b. Date this license was first issued: \_\_\_\_\_
- c. Identification or index number, if any, province uses to identify the applicant: \_\_\_\_\_
- d. Date license lapses or expired: \_\_\_\_\_

**2. Certification:** I hereby certify to the following:

- a. I am duly authorized by the province to complete this document on the organization's behalf.
- b. The information provided herein and herewith is true and correct to the best of my knowledge.

\_\_\_\_\_  
 Signature                                      Title                                      Date

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**AUTHORIZATION FOR EXCHANGE OF PROFESSIONAL  
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**SECTION A: AUTHORIZATION**

Section A is to be completed by the applicant.

Boards of accountancy require the information requested by this form to assess your reciprocity application. Please complete Section A of this form and then forward the form to the entity that issued the professional accounting credential that supports your reciprocity request. Before forwarding this form for completion by that entity, contact the entity to determine if you need to meet additional requirements or submit additional fees before such information will be released. Request that the entity return the completed form directly to you.

|            |             |           |             |
|------------|-------------|-----------|-------------|
| First Name | Middle Name | Last Name | Jr./Sr./III |
|------------|-------------|-----------|-------------|

Mailing Address

|      |                |                 |         |
|------|----------------|-----------------|---------|
| City | State/Province | ZIP/Postal Code | Country |
|------|----------------|-----------------|---------|

|                          |               |                                   |
|--------------------------|---------------|-----------------------------------|
| Daytime Telephone Number | Date of Birth | Social Security or Foreign ID No. |
|--------------------------|---------------|-----------------------------------|

I hereby request and authorize the \_\_\_\_\_ (credentialing authority) to provide all information requested on this form to the North Carolina State Board of CPA Examiners.

|                     |      |
|---------------------|------|
| Applicant Signature | Date |
|---------------------|------|

**SECTION B: VERIFICATION OF LICENSE TO PRACTICE PUBLIC ACCOUNTING**

Section B is to be completed by the provincial government licensing agency.

**1. Credential description:**

- a. Name of province issuing license: \_\_\_\_\_
- b. Date this license was first issued: \_\_\_\_\_
- c. Identification or index number, if any, province uses to identify the applicant: \_\_\_\_\_
- d. Date license lapses or expired: \_\_\_\_\_

**2. Certification:** I hereby certify to the following:

- a. I am duly authorized by the province to complete this document on the organization's behalf.
- b. The information provided herein and herewith is true and correct to the best of my knowledge.

|           |       |      |
|-----------|-------|------|
| Signature | Title | Date |
|-----------|-------|------|

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**AUTHORIZATION FOR EXCHANGE OF PROFESSIONAL  
ACCOUNTING CREDENTIAL INFORMATION FOR FOREIGN RECIPROCITY**

**SECTION A: AUTHORIZATION**

Section A is to be completed by the applicant.

Boards of accountancy require the information requested by this form to assess your reciprocity application. Please complete Section A of this form and then forward the form to the entity that issued the professional accounting credential that supports your reciprocity request. Before forwarding this form for completion by that entity, contact the entity to determine if you need to meet additional requirements or submit additional fees before such information will be released. Request that the entity return the completed form directly to you.

|            |             |           |             |
|------------|-------------|-----------|-------------|
| First Name | Middle Name | Last Name | Jr./Sr./III |
|------------|-------------|-----------|-------------|

Mailing Address

|      |                |                 |         |
|------|----------------|-----------------|---------|
| City | State/Province | ZIP/Postal Code | Country |
|------|----------------|-----------------|---------|

|                          |               |                                   |
|--------------------------|---------------|-----------------------------------|
| Daytime Telephone Number | Date of Birth | Social Security or Foreign ID No. |
|--------------------------|---------------|-----------------------------------|

I hereby request and authorize the \_\_\_\_\_ (credentialing authority) to provide all information on this form to the North Carolina State Board of CPA Examiners.

|                     |      |
|---------------------|------|
| Applicant Signature | Date |
|---------------------|------|

**SECTION B: VERIFICATION OF FOREIGN PROFESSIONAL ACCOUNTING CREDENTIAL**

Section B is to be completed by the provincial Chartered Accountant Institute.

**1. Credential description:**

a. Name of organization issuing professional accounting credential: \_\_\_\_\_

b. Name of credential granted: \_\_\_\_\_

c. Basis of admission or certification:

1. By examination \_\_\_\_\_  
Examination Name \_\_\_\_\_ Date \_\_\_\_\_

2. By affiliation \_\_\_\_\_  
Country of Original Affiliation \_\_\_\_\_

3. Other \_\_\_\_\_

d. Date this credential was first issued to applicant (or the applicant was admitted to membership in organization, if no formal credential is awarded): \_\_\_\_\_

e. Identification or index number, if any, organization uses to identify the applicant: \_\_\_\_\_

f. Date credential or certificate lapses or expired: \_\_\_\_\_



**2. Professional accounting experience obtained or required for foreign credential:**

Please identify the type and length (in years) of experience this applicant demonstrated in obtaining the professional credential described in SECTION B.1. If organization does not maintain detailed experience records, please identify the minimum experience organization required at the time the applicant obtained the right to use the credential.

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**3. Standing:**

a. Is the applicant currently entitled to use the credential identified in SECTION B.1. in your jurisdiction?  Yes  No

b. If no, please explain: \_\_\_\_\_

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**4. Investigation and discipline:**

a. Does your organization have any disciplinary action or investigation pending with respect to this applicant?  Yes  No

If yes, please list allegations, findings to date, and discipline on a separate sheet. If such disclosure is not permitted, please state.

b. Please list on a separate sheet all disciplinary actions your organization has taken with respect to the applicant during the last ten years. Please indicate specific allegations, your organization's findings with respect thereto, and any discipline imposed by your organization with respect to each allegation. If such disclosure is not permitted, please state.

c. Is this individual's practice license restricted?  Yes  No  
If yes, please list details on a separate sheet.

**5. Certification:** I hereby certify to the following:

- a. I am duly authorized by the province to complete this document on the organization's behalf.
- b. The information provided herein and herewith is true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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**ACCOUNTANCY LAW COURSE REQUIREMENT**

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all CPA certificate applicants and reinstatement applicants must complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

To satisfy the requirement, an applicant must complete the course within one year preceding the date the Board receives his or her application. For example, those planning to apply in January of the current year must wait until after January of the previous year to take the course. If an applicant meets the requirement prematurely, the course will not count for certification or reinstatement. The Board suggests that an applicant take the course within a few months prior to submitting his or her application to the Board.

For new CPA certificate applicants, the course will qualify for eight (8) CPE credit hours that may be reported on the CPE renewal form if completed during the same calendar year in which the certificate is granted.

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is a qualified course that is available in two formats: an 8-hour group study seminar and an 8-hour self-study course. The 8-hour self-study course is available through Positive Systems ([passonline.com](http://passonline.com)).

**GROUP STUDY**

"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](http://www.ncacpa.org)

For a list of course dates and locations, visit the NCACPA's web site, [www.ncacpa.org](http://www.ncacpa.org), and click on "Professional Development (CPE)," then click on "Ethics."

**SELF STUDY**

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

NCACPA through Positive Systems, Inc. ([passonline.com](http://passonline.com))

Telephone: 1-800-563-4621

To access the course, go to [passonline.com](http://passonline.com) and click on "catalog," then click on "ethics requirements" and select "NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

**PLEASE NOTE THAT THE BOARD DOES NOT OFFER THESE COURSES.**

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**CREDIT CARD PAYMENT**

**Credit card payment cannot be processed unless all fields below are complete.**

MasterCard    VISA    Amount \$ \_\_\_\_\_

Account Number \_\_\_\_\_

Card Security Code \_\_\_\_\_    Expiration Date \_\_\_\_\_  
(located on back of card in signature box)    (Month/Year)

Exact Name on Card \_\_\_\_\_

Billing Address for Card \_\_\_\_\_  
Street Address/PO Box    City/State/Zip Code

Signature \_\_\_\_\_    Date \_\_\_\_\_

**FOR BOARD USE**

**AUTHORIZATION CODE** \_\_\_\_\_