

**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

**EXPERIENCE AFFIDAVIT**

Application for  Examination  Certificate

**TO BE COMPLETED BY APPLICANT:**

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

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

\_\_\_\_\_  
City State ZIP

**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 website, 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.**

I affirm that the CPA Certificate(s) of the supervisor(s) has/have never been revoked or suspended. If the CPA certificate(s) of the supervisor(s) has/have ever been revoked or suspended, please attach documentation that indicates 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, listed below are the other supervisors, their CPA 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.**

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Email Address

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

\_\_\_\_\_  
State of Certification/Licensure and Cert./License No.

\_\_\_\_\_  
Signature

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

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

\_\_\_\_\_  
City/State/ZIP

\_\_\_\_\_  
Fax Number

\_\_\_\_\_  
Date Certificate/License Issued

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

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

\_\_\_\_\_ 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) \_\_\_\_\_.]

Notarial Seal

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

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

\_\_\_\_\_  
Date

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