

**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 REINSTATEMENT TO ACTIVE STATUS FROM RETIRED STATUS**

Enclosed is an application for reinstatement of your North Carolina CPA certificate to active status from retired status. 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. All forms should accompany the application or the application will be returned to you.

**Application Form**

Did you answer all questions?

Did you sign and date the application?

Is the application notarized? (see example)

Did you enclose a \$60.00 check (payable to the NC State Board of CPA Examiners) or a \$60.00 credit card authorization?

**Certificate of Moral Character –must submit three (3) forms, one (1) is form included in this package**

Did a properly licensed CPA complete each form?

Are all questions answered?

Is your name and address on all forms?

Are the forms notarized? (see example)

**NOTE:** You must disclose all convictions, regardless of when they occurred, to the individuals signing your moral character forms and those individuals must indicate knowledge of these convictions on the back of the form. Please note that certificates of moral character are valid for one (1) year after being signed.

**Continuing Professional Education (CPE) Reporting Form**

Did you list at least 40 hours of CPE which was completed within the last 12 months?

Did you attach copies of the completion certificates for each course?

Did you attach proof of completion for the accountancy law course?

Did you sign the form?

**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 website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

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**APPLICATION FOR REINSTATEMENT OF A NORTH CAROLINA CPA CERTIFICATE**

NC Certificate #: \_\_\_\_\_ Other Active Certificate(s) # \_\_\_\_\_ State(s) \_\_\_\_\_

Full Name: \_\_\_\_\_

Home Address: \_\_\_\_\_

City/State/ZIP Code: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Home E-mail Address: \_\_\_\_\_

Business/CPA Firm Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

PO Box: \_\_\_\_\_

City/State/ZIP Code: \_\_\_\_\_

Business Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Business E-mail Address: \_\_\_\_\_

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

Send mail to:      Home                  Business

Occupation - (Check one):

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

Area of Concentration - (Check one):

- |    |                     |   |                    |
|----|---------------------|---|--------------------|
| 1. | General Accountancy | 5 | Advisory Services  |
| 2  | Taxation            | 6 | Law                |
| 3  | Administration      | 7 | Financial Planning |
| 4  | Auditing            | 8 | 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 \_\_\_\_\_

I am enclosing certificates of moral character prepared under oath by the following three certified public accountants (These certified public accountants must have personal knowledge of your activities since the date you elected retired status.):

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**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.

yes no Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)?

yes no 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?

yes no 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?

yes no 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?

**NOTE: ALL REQUIRED FORMS MUST BE ENCLOSED AND COMPLETE OR APPLICATION PACKAGE WILL BE RETURNED.**

**Fees:** If reinstating from **retired** status, please enclose a check (payable to the **NC State Board of CPA Examiners**) or credit card authorization in the amount of **\$60.00**.

**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 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 \_\_\_\_\_

\_\_\_\_\_ 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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**REPORT OF CPE FOR REINSTATEMENT, REISSUANCE, OR RECIPROCAL CERTIFICATION**

Pursuant to 21 NCAC 08I .0104, 08J .0105, and 08H .0101(d)(3), CPE credit hours may not be more than 12 months old for reinstatement or reissuance or 24 months old for reciprocal certification. Pursuant to 21 NCAC 08J .0105(c)(2) and 08F .0504, eight (8) hours must be derived from a course on the NC Accountancy Statutes and Rules. Supporting documentation such as certificates of attendance or completion must be enclosed with this report.

**GROUP-STUDY PARTICIPANT CREDIT**

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT HOURS

**GROUP-STUDY INSTRUCTOR CREDIT (NO MORE THAN 20 HOURS)**

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT HOURS

**SELF-STUDY CREDIT**

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT HOURS

**PUBLICATION/AUTHOR CREDIT (NO MORE THAN 10 HOURS)**

DATE (MM/DD/YY)	ARTICLE/BOOK TITLE	SPONSOR	CREDIT HOURS

**TOTAL HOURS CLAIMED** (including carry-forward hours)-----

I have read the CPE rules of the Board as found in 21 NCAC 08G .0400. I certify that all the CPE that I have taken has enhanced my professional competence. I certify that the information presented is truthful and correct.

\_\_\_\_\_  
 PRINTED NAME

\_\_\_\_\_  
 SIGNATURE

\_\_\_\_\_  
 NC CPA CERTIFICATE NUMBER

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 E

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**CERTIFICATE OF MORAL CHARACTER AND ELIGIBILITY - CPA CERTIFICATE APPLICANTS**

**TO BE COMPLETED BY APPLICANT:**

Original CPA Applicant                  Reinstatement of CPA Certificate                  Reissuance of CPA Certificate

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

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

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

**REMAINDER TO BE COMPLETED BY CPA SIGNING FORM:**

**INSTRUCTIONS:** NCGS 93-12(5) requires applicants for the CPA Certificate to have good moral character. CPAs completing this form are asked to evaluate and comment upon the applicant's character, conduct, social relations, and adherence to general principles of right conduct. A CPA is expected to hold a high sense of duty to his/her fellow man and to society in general because of the amount of trust and confidence that will be placed in him/her by clients and by the citizens of this State and Nation.

Suggested references must be CPAs and may include, but are not restricted to, the following groups: instructors, employers, fellow employees, fellow NCACPA chapter members, neighbors, and public officials. The Board will not accept references from persons related by blood or marriage. Persons signing certificates are expected to have known the applicant for a sufficient period of time to make an evaluation of his/her moral character and to be familiar with the applicant's lifestyle outside of the classroom or workplace. Persons signing this form should do so only after careful consideration, and only after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

**NOTE:** Persons completing this form who reside and/or work in North Carolina must be licensed by this Board to use the CPA title. Completion of this form is considered to be use of the CPA title. Persons not licensed by this Board and living outside of North Carolina who complete this form must be currently licensed by another state board of accountancy.

I have personally known the applicant for \_\_\_\_\_ years, \_\_\_\_\_ months.

Describe in detail the opportunities you have had to evaluate the applicant.

Is the applicant of good moral character (*i.e.* has a personal history of honesty, fairness and respect for the rights of others and for the laws of the State of North Carolina and this nation) and would be expected to conscientiously observe the high professional responsibilities of a Certified Public Accountant?

\_\_\_\_\_ Yes                  \_\_\_\_\_ No                  If no, please explain:

Is the applicant entirely worthy of the trust placed in him/her by the State of North Carolina and the public as a Certified Public Accountant?

\_\_\_\_\_ Yes                  \_\_\_\_\_ No                  If no, please explain:

To the best of my knowledge, the applicant has never been convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)

\_\_\_\_\_ Yes                      \_\_\_\_\_ No      If no, please explain:

Comments:

If you have any questions about the applicant's moral character that are not fully explained on this form, or if the applicant has disclosed arrest or conviction records, or license denial, suspension, or revocation by any licensing agency, the person signing this certificate should re view the documents to be supplied to t he Board with the applicant's application and send a confidential letter outlining any opinions you have concerning these matte rs to: Licensing Section, North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. Please consider sending such correspondence by certified mail to ensure its receipt. The B oard of CPA Examiners and its staff may communicate with the person signing this form.

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

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

**CAUTION: If your residence or office is in North Carolina, you cannot sign this form unless you are licensed by this Board.**

Reference Name: \_\_\_\_\_

Title/Occupation: \_\_\_\_\_

Firm/Employer: \_\_\_\_\_

Street/PO Box: \_\_\_\_\_

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

Daytime Telephone: \_\_\_\_\_

E-Mail Addresses: \_\_\_\_\_

CPA Certificate Number: \_\_\_\_\_ State of Certificate \_\_\_\_\_

\_\_\_\_\_ 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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**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 at least February 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 (NCAC PA) 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.

"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 website, [www.ncacpa.org](http://www.ncacpa.org), and click on "CPE & Events," then click on "Ethics."

**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** \_\_\_\_\_



PROPER COMPLETION OF NOTARIAL CERTIFICATE

(A) \_\_\_\_\_ State

(B) \_\_\_\_\_ County

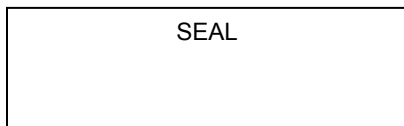
Sworn to (or affirmed) and subscribed before me this day by \_\_\_\_\_ (C) \_\_\_\_\_.

(D-1) [I have personal knowledge of the identity of the principal(s)] (D-2) [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(n) \_\_\_\_\_ (D-2a) [a credible witness has sworn to the identity of the principal(s) \_\_\_\_\_ (D-3) \_\_\_\_\_].]

Notary

\_\_\_\_\_  
(E)  
Public Signature

(F)



\_\_\_\_\_  
(G)  
Notary Public Printed Name

\_\_\_\_\_  
(H)  
Date

My Commission Expires \_\_\_\_\_ (I) \_\_\_\_\_

- A. The state in which the notarial act was performed
- B. The county in which the notarial act was performed
- C. The name of the person (principal) whose signature is notarized (must appear in person before the notary and sign the document in the notary's presence)
- D. The manner in which in the notary verified the identity of the principal (unused verification should be marked through by notary)
  - 1. Through personal knowledge of the principal or
  - 2. By evidence of a current document issued by a federal, state, or federal or state-recognized tribal government agency that has the individual's photo and signature or a physical description of the person).
    - 2a The document that was used to identify the person (such as a NC Driver's License).
  - 3. The name of a credible witness (an impartial person known to the notary) who swears or affirms the identity of the principal. (To be used only if the principal is not known to the notary and if the principal does not have verification of his/her identity.)
- E. The notary should mark out the verification that was not used.
- F. Signature of the notary (must exactly match the name in the seal & must be by hand & in ink)
- G. Sharp, legible, permanent, and *photographically reproducible* image of the official seal (NCGS 10B-24)
- I. Printed name of the notary (must exactly match the name in the seal & may be typed or printed)
- H. The date the notarial act was performed
- I. The date the notary's commission expires

NC State

Wake County

Sworn to (or affirmed) and subscribed before me this day by Janie Applicant. ~~[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(n) NC DRIVER'S LICENSE # 123456 ~~[a credible witness has sworn to the identity of the principal(s)]~~ \_\_\_\_\_.]

Notary

James Q. Notary  
Public Signature

James Q. Notary  
Notary Public  
Wake County, NC

James Q. Notary  
Public Printed Name

12/31/2005

\_\_\_\_\_  
Date

My Commission Expires 02/12/2009