

21 NCAC 08F .0411 WORK EXPERIENCE FORMS

(a) A CPA license applicant shall complete and submit work experience affidavits to the Board to document the work experience required of applicants applying for CPA certification.

(b) The work experience forms shall contain the following:

- (1) The applicant's full name;
- (2) The applicant's mailing address;
- (3) Identification of the type of work experience obtained by the applicant in accordance with G.S. 93-12(5)c. A separate form must be completed for each different type of experience provided;
- (4) Identification of the beginning and ending dates during which the work experience was obtained;
- (5) A description of the job titles and/or classifications of work performed during the time period noted;
- (6) A description of the job duties assigned to the applicant during the time period noted; and
- (7) The affidavit of the supervising CPA affirming the work experience being reported by the applicant. The affidavit should include the following information from the supervising CPA:
 - (A) Signature, printed name, title, telephone number, and the CPAs certificate number and date of certificate issuance;
 - (B) Company where the work experience was obtained, mailing address, and email address;
 - (C) Date that the affidavit was signed;
 - (D) Identification as to whether the CPA certificate was issued by North Carolina or from another jurisdiction and the current status of the CPA certificate;
 - (E) Whether the CPA certificate(s) of the CPA supervisor(s) has ever been revoked or suspended and if so, documentation that states the dates, periods, and reasons for the revocation(s) or suspension(s); and
 - (F) If the employment of the CPA supervisor has changed since the work experience was earned, the CPA supervisor should provide current address, email address, and daytime telephone number.

(c) If the work experience is obtained through part-time work, the applicant must complete a supplemental form that documents the hours worked, by week, in meeting the work experience requirement. Part-time hours are measured as per Rule .0401(b)(3) of this Section.

(d) If the work experience is obtained through self-employment, the applicant must complete a supplemental form that affirms work performed for clients during the same period needed for certification. The affidavit should include the following information:

- (1) The applicant's full name;
- (2) The beginning and end dates of accounting service provided to the client;
- (3) Identification of the types of services provided by the applicant to the client;
- (4) Signature, date, printed name, address, company name, telephone number, fax number, and email address of the client for whom the accounting services were performed;
- (5) The affidavit must be notarized for authentication; and
- (6) Affidavits must be completed for a minimum of five different individuals of companies to affirm that the applicant has performed accounting work on full-time basis for the entire reported period. In addition, the applicant must submit supporting documentation to support the self-employment experience. Examples include state or local privilege licenses and/or copies of Schedule C pages of the applicant's tax returns.

(e) If the work experience is obtained through teaching, the applicant must complete a supplemental form that affirms the qualifying teaching experience. The teaching experience affirmation shall contain the following:

- (1) The applicant's full name;
- (2) The beginning and end dates during which the applicant was teaching at the educational institution;
- (3) Information as to whether the institution is on a quarter or semester hour system and the minimum amount of time necessary to be categorized as full-time teaching;
- (4) A listing by quarter/semester/year of the course that was taught by the applicant and the number of hours related to the course taught;
- (5) The printed name, signature, date, and name of the educational institution for the person affirming the teaching experience; and
- (6) The seal for the educational institution.

History Note: *Authority G.S. 93-12(5)c.;*
 Eff. June 1, 2026.