

21 NCAC 08F .0505 MORAL CHARACTER FORM

(a) A CPA license applicant shall complete and submit three certificates of moral character completed by CPAs.

(b) The moral character form shall contain the following:

- (1) The applicant's full name and mailing address;
- (2) Identification as to whether the application type is for an original CPA certificate applicant, a reinstatement of a CPA certificate, or a reissuance of a CPA certificate;
- (3) Identification of the number of years and months that the signing CPA has known the applicant;
- (4) A description in detail of the opportunities that the signing CPA has had to evaluate the applicant's moral character;
- (5) Affirmation that the applicant is of good moral character within the expectations of the professional responsibilities of a CPA;
- (6) Affirmation, to the best of the signing CPA's knowledge, that the applicant has not been convicted of, found guilty of, received a prayer for judgment continued, or pleaded nolo contendere to any offense, excluding non-criminal traffic infractions. If so, a statement providing additional information is required that provides the jurisdiction, charge, and disposition of each conviction; and
- (7) An affirmation from the signing CPA that includes:
 - (A) Signature, printed name, and title of the signing CPA;
 - (B) The employer of the signing CPA, mailing address, daytime phone number, and email address;
 - (C) Date that the affidavit was signed; and
 - (D) Identification of the signing CPA's certificate number and the issuing jurisdiction.

History Note: *Authority G.S. 93-2;*
 Eff. June 1, 2026.