

**SUBCHAPTER 08F - REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION
AND CERTIFICATE APPLICANTS**

SECTION .0100 - GENERAL PROVISIONS

21 NCAC 08F .0101 TIME AND PLACE OF CPA EXAMINATIONS

- (a) The Board shall offer the CPA examination through the examination vendors(s), who have contracted with NASBA, at least eight months in a calendar year.
- (b) The months the CPA Examination is administered are determined by the examination vendor(s).
- (c) The examination vendor(s) shall provide examination applicants with computer access to the testing centers for the CPA examination.

*History Note: Authority G.S. 93-12(3); 93-12(4);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. February 1, 2011; January 1, 2004; May 1, 1989;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014.*

21 NCAC 08F .0102 TYPE OF CPA EXAMINATION

The Uniform CPA Examination prepared by the AICPA shall be the CPA examination used by the Board.

*History Note: Authority G.S. 93-12(3); 93-12(4);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. May 1, 1989;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014.*

21 NCAC 08F .0103 FILING OF EXAMINATION APPLICATIONS AND FEES

- (a) All applications for CPA examinations shall be filed with the Board and accompanied by the examination fee. The Board sets the fee for each examination at the amount that enables the Board to recover its actual costs of examination services. If a check or credit card authorization fails to clear the bank, the application shall be deemed incomplete and returned. CPA examination applications and fee information are on the Board's website at nccpaboard.gov and may be requested from the Board.
- (b) The initial application filed to take the examination shall include supporting documentation demonstrating that all legal requirements have been met, including:
 - (1) minimum legal age;
 - (2) education; and
 - (3) good moral character.
- (c) In addition, any person born outside the United States shall furnish to the Board office:
 - (1) evidence of citizenship; or
 - (2) evidence of resident alien status; or
 - (3) other bona fide evidence that the applicant is legally allowed to remain in the United States; or
 - (4) a notarized affidavit of intention to become a U.S. citizen; or
 - (5) evidence that the applicant is a citizen of a foreign jurisdiction that extends to citizens of this State like or similar privileges to be examined.
- (d) Education and satisfaction of degree requirements shall be proven by submission of either original official transcripts, not photocopies, signed by the college registrar and bearing the college seal or by electronic delivery of official transcripts directly from the college registrar or through the institution's chosen provider. A letter from the college registrar of the school may be filed as documentation that the applicant has met the graduation requirements if the degree has not been awarded and posted to the transcript. No examination grades shall be released until an official transcript is filed with the Board confirming the education requirement as stated in the college registrar's letter.
- (e) Applicants for re-examination shall not re-submit official transcripts, additional statements, or affidavits regarding education.

(f) To document good moral character as required by G.S. 93-12(5), three persons not related by blood or marriage to the applicant shall sign the application certifying the good moral character of the applicant and the Board shall conduct a background check of the applicant including a check of criminal records.

(g) An applicant shall include as part of any application for the CPA examination a statement of explanation and a certified copy of the final disposition if the applicant has been arrested, charged, convicted or found guilty of, received a prayer for judgment continued, or pleaded nolo contendere to any criminal offense. An applicant shall not be required to disclose any arrest, charge, or conviction that has been expunged by a court.

(h) If an applicant has been denied any license by any state or federal agency, the applicant shall include as part of the application for the CPA examination a statement explaining such denial. An applicant shall include a statement of explanation and a certified copy of applicable license records if the applicant has been registered with or licensed by a state or federal agency and has been disciplined by that agency.

(i) An applicant shall submit one photograph or digital image as part of the application for the CPA examination. The photograph or digital image shall be of the applicant alone, front view, full face, taken in normal street attire without a hat or dark glasses, with a plain light background, and taken within the last six months. The photograph or digital image may be in black and white or in color. Retouched photographs or digital images shall not be accepted. If submitting a photograph, applicants shall write their names on the back of their photograph, with the photograph two by two inches in size.

(j) If an applicant's name has legally changed and is different from the name on any transcript or other document supplied to the Board, the applicant shall furnish copies of the documents legally authorizing the name change.

(k) Candidates shall file initial and re-exam applications to sit for the CPA examination on forms provided by the Board.

(l) Examination fees are valid for a six-month period from the date of the applicant's notice to schedule for the examination from the examination vendor.

(m) No application for examination shall be considered while the applicant is serving a sentence for any criminal offense. Serving a sentence includes incarceration, probation (supervised or unsupervised), parole, or conditionally suspended sentence, any of which are imposed as a result of having been convicted or having pled to a criminal charge.

History Note: Authority G.S. 93-2; 93-10; 93-12(3); 93-12(4); 93-12(5); 93-12(7);

Eff. February 1, 1976;

Readopted Eff. September 26, 1977;

Amended Eff. January 1, 2014; February 1, 2011; January 1, 2006; January 1, 2004; August 1, 1998;

February 1, 1996; April 1, 1994; March 1, 1990; May 1, 1989;

Readopted Eff. February 1, 2016;

Amended Eff. September 1, 2023; February 1, 2018.

21 NCAC 08F .0104 APPLICATIONS FOR RE-EXAMINATION

History Note: Authority G.S. 93-12(3);

Eff. February 1, 1976;

Readopted Eff. September 26, 1977;

Amended Eff. February 1, 1983;

Repealed Eff. October 1, 1984.

21 NCAC 08F .0105 CONDITIONING REQUIREMENTS

(a) Passing Grades. A candidate shall pass all sections of the examination with a grade of 75 or higher on each section.

(b) Military Service. A candidate who is on active military service shall not have the time on active military service counted against Subparagraph (c)(1) of this Rule unless the candidate applies to take the examination during the active military service, in which case each month a candidate sits shall be counted toward Subparagraph (c)(1) of this Rule.

(c) A candidate is subject to the following conditioning requirements:

- (1) a candidate shall earn a passing grade on all sections of the examination within a 30-month period;
- (2) a candidate may sit for any section of the examination individually and in any order;
- (3) a candidate may retake the same section of the examination as many times during a one-year period as determined by the examination vendors but shall not retake a failed test section until the candidate has been notified of the score of the most recent attempt of that failed section;
- (4) credit awarded by the Board for passage of a section of the examination shall be valid for a 30-month period from the date the passing scores are released by the examination vendors;

- (5) the 30-month period begins on the date the first passing score is released to the candidate and concludes with the sit date of the final passed examination section, regardless of when the score is released by the examination vendors for the final passed section. A candidate, after earning credit for the initial passed section, must complete the remaining test sections of the examination by the last day of the 30-month period. If all four sections of the examination are not passed within the 30-month period, credit for any test section passed outside of the 30-month period shall expire; and
- (6) notwithstanding Subparagraphs (c)(1), (c)(4), and (c)(5) of this Rule, the period of time in which to pass all test sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of circumstances beyond the testing candidate's control.

History Note: Authority G.S. 93-12(3); 93-12(4); 93-12(5);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. February 1, 2011; January 1, 2006; January 1, 2004; August 1, 1998; April 1, 1994;
April 1, 1991; March 1, 1990;
Readopted Eff. February 1, 2016;
Amended Eff. April 1, 2024; September 1, 2023; January 1, 2020.

21 NCAC 08F .0106 GRANTING EXAMINATION CREDIT FROM OTHER JURISDICTIONS

- (a) The Board may grant candidates credit for passing parts of the AICPA Uniform CPA Examination in another jurisdiction or territory of the United States.
- (b) To be considered for credit, the passing grades must meet the requirements of 21 NCAC 08F .0105. To transfer credit, the candidate must file an application with the Board on a form provided by the Board. Such application may be made simultaneously with the application to take the CPA examination.

History Note: Authority G.S. 93-12(2); 93-12(3);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. January 1, 2006; May 1, 1989; October 1, 1984;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014.

21 NCAC 08F .0107 COMMUNICATION OF RESULTS OF CPA EXAMINATIONS

- (a) The Board shall communicate to candidates in writing the result achieved in each of their examinations. Grades awarded to candidates shall not be released to third parties except by written consent of the candidate.
- (b) In no event shall any information concerning answers of candidates be given to anyone other than the candidate.
- (c) Examination grades shall be mailed to the candidates upon receipt by the Board.

History Note: Authority G.S. 93-12(2); 93-12(3);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. January 1, 2006; April 1, 1999; April 1, 1994; May 1, 1989; December 1, 1987; June 1, 1985;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014.

21 NCAC 08F .0108 APPEARANCE BEFORE THE BOARD

History Note: Authority G.S. 93-12(3);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Repealed Eff. March 1, 1987.

21 NCAC 08F .0109 APPLICATIONS FOR CERTIFICATES

History Note: Authority G.S. 93-12(5),(6),(7a);
Eff. February 1, 1983;
Amended Eff. May 1, 1984; August 1, 1983;
Repealed Eff. October 1, 1984.

21 NCAC 08F .0110 PROCTORING OTHER JURISDICTIONS' CANDIDATES

History Note: Authority G.S. 93-12;
Eff. December 1, 1987;
Amended Eff. January 1, 2004; May 1, 1989;
Repealed Eff. January 1, 2006.

21 NCAC 08F .0111 INELIGIBILITY DUE TO VIOLATION OF ACCOUNTANCY ACT

(a) A person may not be eligible to take the CPA examination or receive a North Carolina certificate of qualification as a CPA if the Board determines that the person has engaged in conduct that would constitute a violation of G.S. 93 or the Rules of Professional Ethics and Conduct as set forth in 21 NCAC 08N.

(b) Any individual found to have engaged in conduct that subverts, or attempts to subvert the CPA Examination process may have his or her scores on the examination withheld and declared invalid, be disqualified from holding the CPA certification, and may be subject to the imposition of other appropriate sanctions.

(c) Conduct that subverts or attempts to subvert the examination process includes the following:

- (1) conduct that violates the standard of the test administration such as communicating with any other examinee during the administration of the examination;
- (2) having in one's possession during the administration of the examination any books, notes, written or printed material, or data of any other kind, other than the distributed examination materials;
- (3) failure to cooperate with testing officials;
- (4) conduct that violates the credentialing process, such as falsifying or misrepresenting educational credentials or other information required for admission to the examination, impersonating an examinee, or having an impersonator take the examination on another's behalf;
- (5) conduct that violates the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or
- (6) retaking or attempting to retake an examination section by an individual holding a valid CPA certificate in this State or a candidate who has unexpired credit for having already passed the same examination section, unless directed to do so by the Board.

History Note: Authority G.S. 93-12(5); 93-12(9);
Eff. May 1, 1989;
Amended Eff. April 1, 2003;
Readopted Eff. February 1, 2016.

21 NCAC 08F .0112 CANDIDATE'S REQUEST TO SIT IN ANOTHER JURISDICTION

History Note: Authority G.S. 93-12;
Eff. April 1, 1994;
Repealed Eff. January 1, 2006.

21 NCAC 08F .0113 CANDIDATE'S REQUEST TO REVIEW CPA EXAMINATION

The Board may allow a North Carolina candidate pursuant to G.S. 93B-(8) to review his or her CPA Examination within 60 days after the release of the grades in question.

History Note: Authority G.S. 93-12(3);
Eff. August 1, 1995;
Amended Eff. January 1, 2004;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014.

SECTION .0200 - FEES AND REFUNDS

21 NCAC 08F .0201 EXAMINATION FEES
21 NCAC 08F .0202 EXAMINATION FEE REFUNDS

History Note: *Filed as a Temporary Amendment Eff. May 13, 1983 for a Period of 111 Days to Expire on September 1, 1983;*
Statutory Authority G. S. 93-12(7);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. August 1, 1983; November 19, 1979;
Repealed Eff. October 1, 1984.

21 NCAC 08F .0203 CERTIFICATION FEES

History Note: *Authority G.S. 93-12(7a);*
Eff. February 1, 1983;
Repealed Eff. October 1, 1984.

SECTION .0300 - EDUCATIONAL REQUIREMENTS FOR EXAMINATION

21 NCAC 08F .0301 GENERAL

History Note: *Authority G.S. 93-12(3); 93-12(5);*
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. August 1, 1983; February 1, 1983; June 16, 1980;
Repealed Eff. October 1, 1984.

21 NCAC 08F .0302 EDUCATION AND WORK EXPERIENCE REQUIRED PRIOR TO CPA EXAM

- (a) Applicants who intend to demonstrate their possession of sufficient education to become a CPA by showing that they possess a bachelor's degree shall submit official transcripts with their application to take the CPA examination. Official transcripts shall show the grades the applicant received on courses completed and shall also show degrees awarded. An official transcript bears the seal of the school and the signature of the registrar or assistant registrar.
- (b) The Board may approve an application to take the CPA examination prior to the receipt of a bachelor's degree, if:
- (1) the concentration in accounting that shall be included in or supplement the bachelor's degree is already complete or is reasonably expected to be completed by the end of the school term within which the examination falls; and
 - (2) an applicant reasonably expects to receive the bachelor's degree within 120 days after the application is received by the Board. However, if the applicant fails to receive the degree within the specified time, the CPA examination grades shall not be released and if the applicant wishes to retake the examination, the applicant shall reapply.

History Note: *Authority G.S. 93-12(3); 93-12(5);*
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. February 1, 2011; August 1, 1998; April 1, 1994; May 1, 1989; September 1, 1988;
April 1, 1987;
Readopted Eff. February 1, 2016.

21 NCAC 08F .0303 SEMESTER HOUR EQUIVALENT

One quarter hour of undergraduate study shall equal two-thirds of a semester hour.

History Note: Authority G.S. 93-12(5);
Eff. October 1, 1984;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,
2014.

21 NCAC 08F .0304 WAIVER OF EDUCATION REQUIRED PRIOR TO EXAMINATION

History Note: Authority G.S. 93-12(5); 93-12(7);
Eff. June 16, 1980;
Amended Eff. September 1, 1983;
Recodified from 8F .0406 Eff. October 1, 1984;
Amended Eff. January 1, 2006; May 1, 1989; January 1, 1988; July 1, 1987;
Repealed Eff. February 1, 2011.

21 NCAC 08F .0305 CONCENTRATION IN ACCOUNTING

History Note: Authority G.S. 93-12(5);
Eff. April 1, 1987;
Amended Eff. December 1, 1987;
Repealed Eff. May 1, 1989.

SECTION .0400 - EXPERIENCE

21 NCAC 08F .0401 WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA CERTIFICATION

(a) G.S. 93-12(5)(c) sets forth work experience alternatives, one of which is required of candidates applying for CPA certification. In connection with those requirements, the following provisions apply:

- (1) the work experience shall be acquired prior to the date a candidate applies for certification; and
- (2) all experience that is required to be under the direct supervision of a CPA shall be under the direct supervision of a licensed CPA on active status in one of the U.S. states or jurisdictions.

(b) The following provisions apply to all candidates seeking to meet the work experience requirement of G.S. 93-12(5)(c)(3) by working in the field of accounting:

- (1) One year of work experience is 52 weeks of full-time employment. The candidate is employed full-time when the candidate is expected by the employer to work for the employer at least 30 hours each week. Any other work is working part-time.
- (2) All weeks of actual full-time employment are added to all full-time equivalent weeks in order to calculate how much work experience a candidate has acquired. Dividing that number by 52 results in the years of work experience the candidate has acquired.
- (3) Full-time-equivalent weeks are determined by the number of actual part-time hours the candidate has worked. Actual part-time hours do not include hours paid for sick leave, vacation leave, attending continuing education courses, or other time not spent directly performing accounting services. For each calendar week during which the candidate worked actual part-time hours of 30 hours or more, the candidate receives one full-time-equivalent week. The actual part-time hours worked in the remaining calendar weeks are added together and divided by 30. The resulting number is the additional number of full-time-equivalent weeks to which the candidate is entitled.
- (4) The candidate shall submit experience affidavits on a form provided by the Board from all of the relevant employers; provided that when such experience was not acquired while employed with a CPA firm, the candidate shall also submit details of the work experience and supervision on a form provided by the Board. Experience affidavits for part-time work shall contain a record of the actual part-time hours the candidate has worked for each week of part-time employment. Both the experience affidavit and the form for additional detail shall be certified by the employer's office supervisor or an owner of the firm who is a certificate holder.

(c) Rule .0409 of this Section applies to teaching experience acquired pursuant to G.S. 93-12(5)(c)(2) and (4).

History Note: Authority G.S. 93-12(3); 93-12(5);
Eff. February 1, 1976;

Readopted Eff. September 26, 1977;
Temporary Amendment Eff. June 17, 1982 for a period of 120 days to expire on October 12, 1982;
Legislative Objection Lodged Eff. July 20, 1982;
Amended Eff. February 1, 2011; January 1, 2006; August 1, 1998; March 1, 1990; July 1, 1989;
December 1, 1988; September 1, 1988;
Readopted Eff. February 1, 2016;
Amended Eff. April 1, 2024; September 1, 2023.

21 NCAC 08F .0402 EXPERIENCE PRIOR TO EXAMINATION

History Note: Authority G.S. 93-12(3); 93-12(5);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. April 1, 1987; October 1, 1984; November 19, 1979; March 6, 1979;
Repealed Eff. May 1, 1989.

21 NCAC 08F .0403 EXTENSION OF CREDIT

21 NCAC 08F .0404 TRANSFER OF CREDIT

History Note: Authority G.S. 93-12(2); 93-12(3);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. June 1, 1982;
Repealed Eff. October 1, 1984.

21 NCAC 08F .0405 INTERNSHIPS FOR COLLEGE CREDIT

History Note: Authority G.S. 93-12;
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Repealed Eff. August 24, 1981.

21 NCAC 08F .0406 EQUIVALENCY EXAMINATIONS

History Note: Authority G.S. 93-12(5);
Eff. June 16, 1980;
Amended Eff. September 1, 1983;
Transferred to 21 NCAC 8F .0304 Eff. October 1, 1984.

21 NCAC 08F .0407 FEE FOR CERTIFICATE BASED UPON TRANSFER OF CREDIT

21 NCAC 08F .0408 EFFECT OF NEW REQUIREMENTS

History Note: Authority G.S. 93-12.1; 93-12(5); 93-12(7);
Eff. June 16, 1980;
Amended Eff. September 1, 1983;
Repealed Eff. October 1, 1984.

21 NCAC 08F .0409 SATISFACTION OF EXPERIENCE REQUIREMENT BY TEACHING

(a) Teaching Experience. The requirement of "four years experience teaching accounting," G.S. 93-12(5), means teaching accounting full-time for four years.

- (1) Full-time teaching as described by the rules of the educational institution where the applicant taught will be accepted by the Board to be full-time teaching. However, in no case will less than 12 semester hours, or the equivalent, be accepted by the Board as full-time teaching.
- (2) If the applicant has not taught accounting full-time for four years, credit will be allowed by the Board for teaching accounting less than full-time on a pro rata basis based upon the number of semester hours

required for full-time teaching at the educational institution where the applicant taught. However, in no case can an applicant receive credit for a full-time teaching year for teaching done in less than one academic year or more credit than one full-time teaching year for teaching done within one calendar year.

- (3) Courses outside the field of accounting will not be counted toward full-time teaching. Such courses include, but are not limited to: business law, finance, computer applications, personnel management, economics and statistics.
- (4) Of the four years of full-time teaching experience, teaching accounting principles (below intermediate accounting) cannot be counted toward the educational requirement for more than the equivalent of two full-time years. The remaining two full-time teaching years must be taught in at least two different areas of advanced accounting such as auditing, income tax, intermediate financial accounting or advanced managerial accounting, and the applicant must have taught at least nine semester hours, or the equivalent, in at least two of the different areas.

The purpose of this Subparagraph is to render unacceptable as meaningful experience both the continuous teaching of the elementary accounting course and the continuous teaching of the advanced courses in only one area of accounting.

(b) Required Information. Applicants must submit with their application a letter from each institution where they taught, certified by the applicant's dean or department head at that institution. The letter must state:

- (1) the number of credit hours which the applicant taught each year;
- (2) the names and academic level of the courses taught; and
- (3) the number of hours set by the rules of the institution as full-time teaching for each relevant year.

(c) Burden of Proof. An applicant having taught in an accredited community college or technical institute has the burden of proving that the credits earned by students taking those courses which the applicant taught would transfer to a four-year accredited college or university.

*History Note: Authority G.S. 93-12(5);
Eff. December 1, 1983;
Amended Eff. January 1, 2006; April 1, 1994; May 1, 1989; January 1, 1988; July 1, 1985;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014.*

21 NCAC 08F .0410 EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION

(a) G.S. 93-12(5)(a) sets forth the education required of candidates applying for CPA certification. The 150 semester hours required include:

- (1) a concentration in accounting, as defined by 21 NCAC 08A .0309; and
- (2) 24 semester hours of coursework that includes one three semester hour course from at least 8 of the following 10 fields of study:
 - (A) communications;
 - (B) computer technology;
 - (C) economics;
 - (D) ethics;
 - (E) finance;
 - (F) humanities or social science;
 - (G) international environment;
 - (H) law;
 - (I) management; or
 - (J) statistics.

(b) Anyone applying for CPA certification who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university is in compliance with Subparagraph (a)(2) of this Rule.

*History Note: Authority G.S. 93-12(5);
Eff. January 1, 2001;
Amended Eff. February 1, 2011; January 1, 2006;
Readopted Eff. February 1, 2016;
Amended Eff. September 1, 2023.*

SECTION .0500 - APPLICATIONS FOR CERTIFICATES

21 NCAC 08F .0501 RESIDENCY

History Note: Authority G.S. 93-12(5); 93-12(6); 93-12(7a); 93-10;
Eff. December 1, 1982;
Amended Eff. May 1, 1989; December 1, 1984;
Repealed Eff. April 1, 1994.

21 NCAC 08F .0502 APPLICATION FOR CPA CERTIFICATE

- (a) A person applying for a certificate of qualification shall file with the Board an application and an experience affidavit on forms provided by the Board and supporting documentation to determine that the applicant has met the statutory and rule requirements. CPA certificate applications and fee information are on the Board's website at www.nccpaboard.gov or may be requested from the Board.
- (b) The application for a CPA certificate shall include three certificates of good moral character provided by the Board and completed by CPAs and the Board shall conduct a background check of the applicant including a check of criminal records.
- (c) An applicant shall include as part of any application for a CPA certificate a statement of explanation and a certified copy of final disposition if the applicant has been arrested, charged, convicted or found guilty of, received a prayer for judgment continued, or pleaded nolo contendere to any criminal offense. An applicant shall not be required to disclose any arrest, charge, or conviction that has been expunged by the court.
- (d) If an applicant has been denied any license by any state or federal agency, the applicant shall also include as part of the application for the CPA certificate a statement explaining such denial. An applicant shall include a statement of explanation and a certified copy of applicable license records if the applicant has been registered with or licensed by a state or federal agency and has been disciplined by that agency.
- (e) No application for a certificate shall be considered while the applicant is serving a sentence for any criminal offense. Serving a sentence includes incarceration, probation (supervised or unsupervised), parole, or conditionally suspended sentence, any of which are imposed as a result of having been convicted or having pled to a criminal charge.

History Note: Authority G.S. 93-2; 93-10; 93-12(3); 93-12(5);
Eff. December 1, 1982;
Amended Eff. January 1, 2014; March 1, 1990; May 1, 1989; October 1, 1984;
Readopted Eff. February 1, 2016;
Amended Eff. February 1, 2018.

21 NCAC 08F .0503 APPLICATION FEE

History Note: Authority G.S. 93-12(5); 93-12(7a);
Eff. December 1, 1982;
Repealed Eff. October 1, 1984.

21 NCAC 08F .0504 CANDIDATES' ACCOUNTANCY LAW COURSE REQUIREMENT

- (a) Within one year prior to applying for certification, all candidates for original or reciprocal certification must pass an open book examination on the North Carolina Accountancy Statutes and Rules, including the Rules of Professional Ethics and Conduct contained therein.
- (b) In lieu of taking the examination, a candidate may complete an eight-hour CPE course on the subject of the examination within one year prior to applying for the CPA certificate. Such course or examination must meet the requirements of 21 NCAC 08G .0404(a). This course may count toward the candidate's annual CPE requirement.

History Note: Authority G.S. 93-12(8a);
Eff. October 1, 1987;
Amended Eff. April 1, 2003; April 1, 1999; May 1, 1989;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014.