

SUBCHAPTER 08H – RECIPROCITY

21 NCAC 08H .0101 RECIPROCAL CERTIFICATES

- (a) Unless utilizing a practice privilege per G.S. 93-10(a), a person having a CPA certificate from another jurisdiction who desires to utilize the CPA title in this State or offer or render professional services as a CPA to his or her employer or a client in this State shall obtain a reciprocal North Carolina CPA certificate.
- (b) The fee for a reciprocal certificate shall be the maximum amount allowed by G.S. 93-12(7a).
- (c) An applicant for a reciprocal certificate shall meet the following requirements:
- (1) The applicant has the legal authority to use the CPA title and to practice public accountancy in a United States jurisdiction; and
 - (2) The applicant has received a passing score on each section of the Uniform CPA Examination.

History Note: Authority G.S. 93-12(6); 93-12(7a);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. February 1, 2011; January 1, 2006; April 1, 2003; April 1, 1999; August 1, 1998;
September 1, 1992; March 1, 1990; May 1, 1989; June 1, 1988;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October
28, 2014;
Amended Eff. September 1, 2023.

21 NCAC 08H .0102 TEMPORARY PERMIT

- (a) The Board may grant temporary permits only to applicants for reciprocal certificates pending their qualification under 21 NCAC 8H .0101 and application to the Board on forms provided by the Board.
- (b) Upon approval of a temporary permit, the Board will issue the applicant a statement confirming that the CPA is in good standing in the state issuing the CPA's certificate and is entitled temporarily to use the CPA title and engage in the public practice of accountancy in North Carolina for a stated period. The stated period shall expire 120 days after issue or upon issuance of the individual's reciprocal certificate, whichever comes first.

History Note: Authority G.S. 93-12(6); 93-12(7a);
Eff. February 1, 1976;
Readopted Eff. September 1, 1977;
Amended Eff. April 1, 1999; April 1, 1994; May 1, 1989; December 1, 1982;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October
28, 2014.

21 NCAC 08H .0103 APPLICATION FOR TEMPORARY PERMIT

History Note: Authority G.S. 93-10; 93-12(6); 93-12(7a); 93-12(8);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. March 1, 1990; May 1, 1989; July 1, 1987; December 1, 1982;
Repealed Eff. April 1, 1994.

21 NCAC 08H .0104 NOTICE TO BOARD OF DISCIPLINE BY OTHER AGENCY

Any applicant for or holder of a temporary permit or reciprocal certificate issued by this Board shall also comply with the reporting requirements listed in 21 NCAC 8N .0208.

History Note: Authority G.S. 93-12(3);
Eff. December 1, 1987;
Amended Eff. April 1, 1994; March 1, 1990; May 1, 1989;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October
28, 2014.

21 NCAC 08H .0105 USE OF CPA TITLE

History Note: Authority G.S. 93-1;
Eff. August 1, 1988;
Amended Eff. January 1, 2006; April 1, 1991; May 1, 1989;
Repealed Eff. July 1, 2010.

21 NCAC 08H .0106 NON-RESIDENT NOTIFICATION

History Note: Authority G.S. 93-10;
Eff. April 1, 2003;
Repealed Eff. July 1, 2010.