

SECTION .0100 -RENEWALS AND REGISTRATIONS

21 NCAC 08J .0101 ANNUAL RENEWAL OF CERTIFICATE, FORFEITURE, AND REAPPLICATION

- (a) All active CPAs shall renew their certificates annually by the first day of July. The fee for such renewal is the maximum amount allowed by G.S. 93-12(8).
- (b) To renew a certificate a CPA shall submit to the Board:
- (1) a completed certificate renewal application form;
 - (2) a completed CPE report, as required by 21 NCAC 08G .0406(a); and
 - (3) the annual renewal fee set forth in G.S. 93-12(8).
- (c) Upon failure of a CPA to comply with any applicable part of Paragraph (b) of this Rule by July 1, the Board shall send notice of such failure in the form of a demand letter to the CPA at the most recent mailing address the Board has on file. Completed renewal application packages shall be postmarked with proper postage not later than 30 days after the mailing date of the demand letter, unless that date falls on a weekend, in which case the renewal package shall be postmarked or received in the Board office on the next business day. For renewal packages sent via the U.S. Postal Service, only a U.S. Postal Service cancellation shall be considered as the postmark. If the renewal package is sent to the Board office via a private delivery service, the date the package is received by the delivery service shall be considered as the postmark. Subsequent failure of the CPA to comply with any applicable part of Paragraph (b) of this Rule within 30 days after such notice is mailed by the Board automatically results in forfeiture of the CPA's certificate, as required by G.S. 93-12(15).
- (d) Upon forfeiture of a certificate, the certificate holder is no longer a CPA and the Board shall send notice of such forfeiture to the certificate holder by certified mail to the most recent mailing address the Board has on file. The certificate holder shall return the certificate to the Board office within 15 days after receipt of notice of forfeiture or, if the certificate has been destroyed or lost, shall submit an affidavit, on a form supplied by the Board, within 15 days of receipt of such notice that the certificate has been destroyed or has been lost and shall be returned to the Board if found.
- (e) A person who has forfeited a certificate pursuant to G.S. 93-12(15) for failure to renew his or her certificate may apply for reissuance under Rule .0106 of this Section.
- (f) If a check or credit card authorization for the annual renewal fee fails to clear the bank, the annual renewal shall be deemed incomplete and returned.
- (g) Any active CPA serving in the armed forces of the United States and to whom an extension of time to file a tax return is granted pursuant to G.S. 105-249.2, shall be granted the same extension of time to comply with the requirements of Paragraphs (a) and (b) of this Rule.

History Note: Authority G.S. 93-12(7a); 93-12(8); 93-12(8a); 93-12(8b); 93-12(15); 93B-15;
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Legislative Objection Lodged Eff. July 20, 1982;
Amended Eff. August 1, 1982;
Curative Amended Eff. August 1, 1982;
Temporary Amendment Eff. May 13, 1983 for a period of 111 days to expire on September 1, 1983;
Amended Eff. February 1, 2011; August 1, 1998; February 1, 1996; April 1, 1994; March 1, 1990; May 1, 1989;
Readopted Eff. February 1, 2016.