

21 NCAC 08J .0113 LICENSE RENEWAL FORM

(a) To renew a CPA certificate, the licensee annually shall complete and submit to the Board a renewal application. Failure to submit a completed renewal application by July 31 shall cause the licensee's license to be forfeited.

(b) The renewal form shall contain the following:

- (1) The licensee's full name and license number;
- (2) Whether the licensee is renewing an active or retired status pursuant per Rule .0112 of this Section;
- (3) The licensee's job concentration area, occupation area, and job title;
- (4) Whether the licensee has complied with the Board's continuing professional education rules;
- (5) A report of the CPE credit minutes obtained by the licensee during the current reporting period identifying attending at least 2,000 continuing education minutes of courses in accordance with Section .0400 – CPE Requirements of these Rules since the previous renewal application was submitted;
- (6) Affirmation to the licensee's good moral character as per 21 NCAC 08F .0505 and 21 NCAC 08N .0204 since the previous renewal application was submitted and, if so, a statement providing the relevant explanation and documents for any no responses;
- (7) Whether the licensee has been subject to any investigation for employee misclassification since the previous renewal application was submitted;
- (8) The licensee's signature to certify that he or she has prepared the application and has read the answers; that the information provided in the application is true; and that he or she has read the NC Industrial Commission Public Notice Statement; and
- (9) The application fee, as prescribed by G.S. 93-12(8). If the application fee is dishonored by the licensee's drawee bank for any reason, the Board shall suspend the license until the renewal fees and non-sufficient fund charges are paid.

History Note: *Authority G.S. 93-12(8);*
 Eff. June 1, 2026.