

**SECTION .0300 - RULES APPLICABLE TO ALL CPAS WHO USE THE CPA TITLE IN OFFERING OR  
RENDERING PRODUCTS OR SERVICES TO CLIENTS**

**21 NCAC 08N .0301      PROFESSIONAL JUDGMENT**

- (a) Professional Judgment. A CPA shall not subordinate the CPA's professional judgment to non-CPAs.
- (b) Tax Practice. In tax practice, the CPA may resolve doubt in favor of the CPA's client as long as there is reasonable support for the CPA's position.

*History Note:*      *Authority G.S. 55B-12; 57D-2-02; 93-12(9);  
Eff. April 1, 1994;  
Readopted Eff. February 1, 2016.*