

**17 NCAC 04B .0603      INDEPENDENT BOOKKEEPING**

A bookkeeper who acts as an independent contractor preparing tax returns for small business firms, as well as individuals, and charges for his services, is subject to accountant's privilege license, as such work requires training and skill in accounting. Also, an independent contractor who prepares income tax returns, other than the simplified individual returns, and charges for such work, is subject to accountant's privilege license.

*History Note:      Authority G.S. 105-41; 105-262;  
                         Eff. February 1, 1976;  
                         Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December  
                         22, 2018.*