

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 08H .0101.
- (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;
Readopted Eff. June 1, 2026.*