

21 NCAC 08J .0105 INACTIVE STATUS: CHANGE OF STATUS

(a) A CPA may apply to the Board for change of status to inactive status provided the CPA meets the description of inactive status as defined in 21 NCAC 08A .0301. Application for any status change shall be made on the form provided by the Board.

(b) A CPA who does not meet the definition of inactive may not remain on inactive status.

(c) A CPA on inactive status may change to active status by:

- (1) paying the certificate fee amount of one hundred dollars (\$100.00) for the license year in which the application for change of status is received;
- (2) furnishing the Board with evidence of satisfactory completion of 2,000 minutes of CPE courses during the 12-month period immediately preceding the application for change of status. Four hundred of the required 2,000 minutes shall be credits derived from a course or examination in North Carolina accountancy statutes and rules (including the Code of Professional Ethics and Conduct as set forth in 21 NCAC 08N contained therein) as set forth in 21 NCAC 08F .0504; and
- (3) submitting a reinstatement application in accordance with the requirements as set forth in 21 NCAC 08F .0502(b) through (e).

(d) The reclassification to inactive form shall contain the following:

- (1) The licensee's full name and CPA certificate number;
- (2) The licensee's mailing address, telephone number, and email address;
- (3) Whether this is new contact information for the licensee;
- (4) Whether the licensee wants to continue receiving the Board's communications by email;
- (5) An affirmation that the licensee desires to be reclassified to inactive status and has read and understands that the licensee can no longer use the CPA title as an inactive CPA; and
- (6) 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 Board rules found in 21 NCAC 08A .0301(b)(20), 08A .0308, and 08J .0105.

History Note: *Authority G.S. 93-12(3); 93-12(7a);*
Eff. December 1, 1982;
Curative Adopted Eff. January 25, 1983;
Legislative Objection Lodged Eff. January 31, 1983;
Amended Eff. January 1, 2014; February 1, 2012; February 1, 2011; August 1, 1998; August 1,
1995; April 1, 1994; March 1, 1990; May 1, 1989;
Readopted Eff. June 1, 2026; February 1, 2016.