

21 NCAC 08J .0106 FORFEITURE OF CERTIFICATE AND REISSUANCE

(a) A person who has forfeited a certificate is no longer a CPA and thus is not subject to the renewal fee or CPE requirements contained in these Rules.

(b) A person who requests reissuance of a forfeited certificate shall make application and provide the following to the Board:

- (1) payment of the certificate fee of one hundred dollars (\$100.00);
- (2) submitting a reissuance application in accordance with the requirements as set forth in 21 NCAC 08F .0502(b) through (e); and
- (3) evidence of satisfactory completion of the CPE requirement described in Rule .0105(c)(2) of this Section.

(c) The certificate may be reissued if determined by the Board that the person meets the requirements as listed in Paragraph (b) of this Rule.

(d) The reissuance application form shall contain the following:

- (1) The applicant's full name and CPA certificate number;
- (2) The applicant's home address, telephone number, and email address;
- (3) The applicant's business name, address, telephone number, email address, and job title;
- (4) The applicant's occupation category, business concentration, and any membership associations;
- (5) Three certificates of moral character as per 21 NCAC 08F .0505;
- (6) Affirmation to the licensee's moral character as per 21 NCAC 08F .0505 and 21 NCAC 08N .0204 and, if applicable, a statement providing the relevant explanation and documents for any yes responses;
- (7) Affirmation that the applicant has refrained from using the CPA title during the period of revocation or forfeiture;
- (8) Whether the applicant classifies as active-duty military or a military veteran;
- (9) Whether the applicant has completed the accountancy law course within the 12-month period prior to submission of the application;
- (10) A report of the CPE credit minutes obtained by the applicant during the 12-month period prior to submission of the application identifying attending at least 2,000 continuing education minutes of courses in accordance with Section .0400 – CPE Requirements of these Rules;
- (11) Whether the licensee has been subject to any investigation for employee misclassification since the previous renewal application was submitted;
- (12) 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's applicable statutes and rules; and
- (13) The application fee, as prescribed by G.S. 93-12(7a). 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(3); 93-12(5); 93-12(7a); 93-12(8b);
Eff. October 1, 1984;

Amended Eff. January 1, 2014; July 1, 2010; August 1, 1998; February 1, 1996; April 1, 1994;
May 1, 1989;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October
28, 2014;

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