21 NCAC 08J .0109 CPA FIRM PRACTICE PRIVILEGE NOTIFICATION

(a) Notice pursuant to G.S. 93-10(c)(3) shall be made on a form supplied by the Board. The form requires the out-of-state CPA firm to identify itself and to disclose which of the services listed in G.S. 93-10(c)(3) are being provided to North Carolina clients.

(b) The notification form shall contain the following:

(1) The CPA firm's full name;

(2) The CPA firm's mailing address, telephone number, and website address;

(3) The supervising CPA's name, and email address;

(4) The supervising CPA's certificate number and issuing jurisdiction;

(5) An alternate contact person's name and email address;

(6) The date of the last accepted peer review and the administering entity of that peer review;

(7) Identification of the services listed in G.S. 93-10(c)(3) that are being provided to North Carolina clients;

(8) The supervising CPA'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 the CPA firm will comply with the Board's applicable statutes and rules; and

(9) The notification is provided to the Board without a fee.

History Note: *Authority G.S. 93-10;*
Eff. February 1, 2011;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014;
Readopted Eff. June 1, 2026.