

THE NORTH CAROLINA STATE BOARD OF CPA EXAMINERS

USE OF CPA TITLE

North Carolina accountancy law allows that anyone can practice public accountancy by paying a minimal privilege license fee to the [NC Department of Revenue](#). However, anyone not licensed by the NC State Board of CPA Examiners or not granted a practice privilege by NCGS 93-10 is restricted to using the title "accountant" while in this State. The exception to this restriction is when an individual residing in this State who is licensed by another jurisdiction wishes to provide a résumé to a prospective employer that individual may use "CPA" or "certified public accountant" on his or her résumé. However, the individual must clearly indicate the jurisdiction in which he or she holds a CPA certificate as well as the status of that certificate if other than active (inactive, lapsed, retired, etc.). Therefore:

- it is unlawful for any person who has not received a certificate of qualification or who has not been granted a practice privilege under [GS 93-10](#) admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant. [[NCGS 93-3](#)].
- it is unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols, or other means of identification that the members of the firm, co-partnership, or association have been admitted to practice as CPAs, unless each of the members of the firm, co-partnership, or association have indeed received a certificate of qualification from the Board admitting him or her to practice as a CPA. However, the Board may exempt those persons who do not actually practice or reside in the State of North Carolina from registering and receiving certificates of qualification [[NCGS 93-4](#)].
- it is unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols, or other means of identification that such corporation has received a certificate of qualification from the Board admitting it to practice as a CPA [[NCGS 93-5](#)].

RECIPROCAL CERTIFICATES (LICENSES)

- The Board may issue a reciprocal CPA certificate (license) to a CPA licensed to practice public accounting by another jurisdiction who resides in North Carolina or whose principal place of business is in North Carolina and who meets the statutory requirements for certification (licensure). If an individual receives a reciprocal certificate (licensure) for North Carolina, he or she is not required to maintain his or her out-of-state license, however, he or she may choose to remain active in another jurisdiction.
- A CPA from another jurisdiction who now resides in North Carolina or whose principal place of business is in North Carolina who desires to use the CPA title in North Carolina must apply for a reciprocal certificate (license) using the [Reciprocal NC CPA Licensee Application Package](#). He or she must furnish the Board with an affidavit signed by an official of the CPA licensing board in the jurisdiction in which the CPA is currently licensed to practice public accounting showing both the certificate/license number and that the applicant is in good standing. The applicant must provide evidence of his or her grades on the Exam through an affidavit signed by an official of the CPA licensing board in the jurisdiction where those grades were earned.
- The Board staff automatically issues a temporary permit to practice to all reciprocal certificate (license) applicants upon receipt of the reciprocal license application and fee. The Board issues the applicant a statement confirming that the individual is in good standing in the jurisdiction issuing the CPA's certificate (license) and that the individual is entitled to temporarily use the CPA title and engage in the public practice of accountancy in North Carolina for 120 days after issue or upon issuance of the individual's reciprocal certificate (license), whichever comes first. The Board grants temporary permits to practice only to applicants for reciprocal certificates (licenses) pending their qualification under [21 NCAC 08H.0101](#).
- If you have questions regarding reciprocal certificates (licenses) or temporary permits to practice, please contact [Alice Grigsby](#).

CONTACTING THE LICENSING STAFF

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Mailing Address

Licensing Section

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