

INSTRUCTIONS

CPA FIRM NOTIFICATION OF INTENT TO PRACTICE IN NORTH CAROLINA

Attached is an application for *CPA Firm Notification of Intent to Practice in North Carolina*. The application is to be used by those firms whose principal place of business is outside North Carolina and that do not have an office in North Carolina. Only firms that provide any of the following services for a client in North Carolina are required to file a *CPA Firm Notification of Intent to Practice in North Carolina* with the Board prior to offering to provide or providing:

- A financial statement audit or other engagement performed in accordance with the Statements on Auditing Standards (SAS);
- An examination of prospective financial information performed in accordance with the Statements on Standards for Attestation Engagements (SSAE); or
- An engagement performed in accordance with the Public Company Accounting Oversight Board (PCAOB) auditing standards.

The *CPA Firm Notification of Intent to Practice in North Carolina* is required whether the offer to perform services or the service performed is delivered in person, by mail, by telephone, or by other electronic means. Notifications are valid indefinitely and only need to be filed once. CPA firms are required to notify the Board within 30 days of any change in address, business location, or any other information on the *CPA Firm Notification of Intent to Practice in North Carolina*. Only one notification form should be filed for the entire firm and the office registered must be the firm's administrative office. No application fee or renewal fee is required. Any firm and any CPA associated with a firm providing services in North Carolina automatically consents to be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the NC State Board of CPA Examiners and to comply with the laws of this State, the provisions of NCGS 93 and the rules in 21 NCAC Chapter 08.

Note that in North Carolina, the names of non-CPA owners cannot be included in CPA firm names. Assumed or fictitious CPA firm names are also prohibited. If your firm name includes the names of non-CPA owners or if your firm goes by an assumed or fictitious firm name, your firm must use a North Carolina "dba" name that complies with 21 NCAC 08N .0307. Also, any firm that provides the services that require this notification as outlined in NCGS 93-10(c)(3) must participate in a peer review program as required by 21 NCAC 08M.

Application Form

Did you answer all questions?
Did you sign and date the application?

Please refer to the Board's web site, www.nccpaboard.gov, for a current copy of the NC Accountancy Statutes and Administrative Code (Rules).

Please keep a copy of these instructions and the completed form for your records.

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

Phone 919-733-1423 • Fax 919-733-4209 • Web www.nccpaboard.gov

CPA FIRM NOTIFICATION OF INTENT TO PRACTICE IN NORTH CAROLINA

This application is for use by a CPA firm from another US jurisdiction whose principal place of business is outside of NC and that does not have an office in NC but that intends to offer or render professional services to clients in this State as described in NCGS 93-10(c)(3).

CPA Firm Name: _____

Mailing Address: _____

City/State/ZIP: _____

Telephone Number: (_____) _____ Fax Number: (_____) _____

Web Site Address: _____

Supervising CPA: _____

Supervising CPA's E-Mail Address: _____

Last Peer Review Acceptance Date _____ Administering Entity _____

Our Firm provides or intends to provide the following services (Check all applicable):

_____ A financial statement audit or other engagement performed in accordance with the Statements on Auditing Standards (SAS);

_____ An examination of prospective financial information performed in accordance with the Statements on Standards for Attestation Engagements (SSAE); or

_____ An engagement performed in accordance with the Public Company Accounting Oversight Board (PCAOB) auditing standards

AFFIRMATION OF FIRM REPRESENTATIVE

I affirm that each CPA who will offer to perform or will perform services in North Carolina holds a valid and unrevoked certificate as a certified public accountant or its equivalent, issued by another state, a territory of the United States, or the District of Columbia. Further that all such CPAs hold a valid and unrevoked license or permit to practice as a certified public accountant or its equivalent, issued by another state, a territory of the United States, or the District of Columbia. Also, no such CPA has been convicted of a felony under the laws of the United States, any state, a territory of the United States, or the District of Columbia and no such CPA has ever been convicted of a crime, an essential element of which is dishonesty, deceit, or fraud unless the jurisdiction in which the individual is licensed has determined that the felony or other crime has no effect on the individual's license.

I am submitting this notification to request authorization for our CPA firm to offer to render or to render professional services in North Carolina. All CPAs in our firm consent to the discipline of practice privileges including, but not limited to, the revocation of practice privileges for any violation(s) of the statutes or accountancy regulations of North Carolina and for any act which would be cause for discipline if carried out by a licensee of North Carolina, or fraud or deceit in obtaining such privileges. We consent to the personal and subject matter jurisdiction and disciplinary authority of the North Carolina State Board of CPA Examiners. We consent to the appointment of the Board of Accountancy of our principal place of business which issued our certificates and/or licenses/permits to be the agent upon whom process may be served in any action against us or our firm. We consent that any change in standing of our CPA certificates and/or licenses/permits shall result in the immediate withdrawal of practice privileges in North Carolina. The information contained in this notification is true and correct, and we shall amend this notification within 30 days of any change in the information provided herein.

I declare under penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

Supervising CPA's Signature

Date