MAINTAINING YOUR CPA LICENSE: NORTH CAROLINA

LICENSE RENEWAL DATE

JUNE 30

JUNE 30 ANNUALLY

CPE REPORTING PERIOD

JANUARY 1

CPE REPORTING PERIOD = 1/1 TO 12/31 ANNUALLY

DECEMBER 31

CPE REQUIREMENTS

40 HOURS

GENERAL REQUIREMENT

2 HOURS*

ETHICS REQUIREMENT

*Must Be From a Sponsor Registered with NASBA

CPE CREDIT LIMITATIONS

50%

INSTRUCTION

Instructor credits are limited to 50% of total hours. Credit shall not be given for instructing an undergraduate level course.

25%

PUBLISHED MATERIALS

Authorship credits are limited to 25% of total hours.

25+

SELF STUDY

No self study course may contain fewer than 25 minutes of course material.

CARRYOVER CREDITS: GENERAL

A maximum of 20 credit hours may be carried from one reporting period to the subsequent reporting period.

01 CPE EXEMPTION: GENERAL

A non-resident licensee may satisfy the annual CPE requirements in the jurisdiction in which he or she is licensed and currently works or resides. If there is no annual CPE requirement in the jurisdiction in which he or she is licensed and currently works or resides, he or she must meet North Carolina's requirements.

02 CPE EXEMPTION: ETHICS

A non-resident licensee whose primary office is North Carolina must meet the North Carolina ethics requirement. All other non-resident licensees may meet the ethics requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed as a CPA and works or resides. If there is no ethics CPE requirement in the jurisdiction where he or she is licensed and currently works or resides, he or she must comply with the North Carolina ethics requirement.

CARRYOVER CREDITS: ETHICS

Carried hours cannot be used to meet the ethics requirement.

NORTH CAROLINA
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