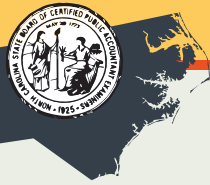


# MAINTAINING YOUR CPA LICENSE: NORTH CAROLINA



## LICENSE RENEWAL DATE



**JUNE 30 ANNUALLY**

### CPE REQUIREMENTS

**40 HOURS**

GENERAL REQUIREMENT

**2 HOURS\***

ETHICS REQUIREMENT

*\*Must Be From a Sponsor  
Registered with NASBA*

## CPE REPORTING PERIOD

JANUARY 1



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

DECEMBER 31

## 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.

## CPE CREDIT CALCULATIONS



### INSTRUCTION

Credit is equal to presentation plus preparation. No credit for repeat instruction during the same year. CPE credit for instructing a graduate level college course shall be given based on the number of credit hours the college gives a student for successfully completing the course.



### UNIVERSITY/COLLEGE

One semester hour equals 15 CPE hours; One quarter hour equals 10 CPE hours. No CPE credit for an audited course.



### PARTIAL CREDIT

Half credits are accepted.

## 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: GENERAL

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



## CARRYOVER CREDITS: ETHICS

Carried hours cannot be used to meet the ethics requirement.

05/05/16