

1 21 NCAC 08F .0105 is amended as published in 38:09 NCR 581-582 as follows:

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3 **21 NCAC 08F .0105      CONDITIONING REQUIREMENTS**

4 (a) Passing Grades. A candidate shall pass all sections of the examination with a grade of 75 or higher on each section.

5 (b) Military Service. A candidate who is on active military service shall not have the time on active military service  
6 counted against Subparagraph (c)(1) of this Rule unless the candidate applies to take the examination during the active  
7 military service, in which case each month a candidate sits shall be counted toward Subparagraph (c)(1) of this Rule.

8 (c) A candidate is subject to the following conditioning requirements:

9       (1) a candidate shall earn a passing grade on all sections of the examination within ~~an 18-month period;~~  
10       a 30-month period;

11       (2) a candidate may sit for any section of the examination individually and in any order;

12       (3) a candidate may retake the same section of the examination as many times during a one-year period  
13 as determined by the examination vendors but shall not retake a failed test section until the candidate  
14 has been notified of the score of the most recent attempt of that failed section;

15       (4) credit awarded by the Board for passage of a section of the examination shall be valid for ~~an 18-~~  
16 ~~month~~ a 30-month period from the date the passing scores are released by the examination vendors;

17       (5) the ~~18-month period~~ 30-month period begins on the date the first passing score is released to the  
18 candidate and concludes with the sit date of the final passed examination section, regardless of when  
19 the score is released by the examination vendors for the final passed section. A candidate, after  
20 earning credit for the initial passed section, must complete the remaining test sections of the  
21 examination by the last day of the ~~18-month period.~~ 30-month period. If all four sections of the  
22 examination are not passed within the ~~18-month period,~~ 30-month period, credit for any test section  
23 passed outside of the ~~18-month period~~ 30-month period shall expire; and

24       (6) notwithstanding Subparagraphs (c)(1), (c)(4), and (c)(5) of this Rule, the period of time in which to  
25 pass all test sections of the examination may be extended by the Board upon a showing that the  
26 credit was lost by reason of circumstances beyond the testing candidate's control.

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28 *History Note: Authority G.S. 93-12(3); 93-12(4); 93-12(5);*

29 *Eff. February 1, 1976;*

30 *Readopted Eff. September 26, 1977;*

31 *Amended Eff. February 1, 2011; January 1, 2006; January 1, 2004; August 1, 1998; April 1, 1994;*  
32 *April 1, 1991; March 1, 1990;*

33 *Readopted Eff. February 1, 2016;*

34 *Amended Eff. April 1, 2024; September 1, 2023; January 1, 2020.*

1 21 NCAC 08F .0401 is amended as published in 38:09 NCR 582 as follows:

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3 **21 NCAC 08F .0401 WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA**  
4 **CERTIFICATION**

5 (a) G.S. 93-12(5)(c) sets forth work experience alternatives, one of which is required of candidates applying for CPA  
6 certification. In connection with those requirements, the following provisions apply:

- 7 (1) the work experience shall be acquired prior to the date a candidate applies for certification; and  
8 (2) all experience that is required to be under the direct supervision of a CPA shall be under the direct  
9 supervision of a licensed CPA on active status in one of the U.S. states or jurisdictions.

10 (b) The following provisions apply to all candidates seeking to meet the work experience requirement of G.S. 93-  
11 12(5)(c)(3) by working in the field of accounting:

- 12 (1) One year of work experience is 52 weeks of full-time employment. The candidate is employed full-  
13 time when the candidate is expected by the employer to work for the employer at least 30 hours each  
14 week. Any other work is working part-time.  
15 (2) All weeks of actual full-time employment are added to all full-time equivalent weeks in order to  
16 calculate how much work experience a candidate has acquired. Dividing that number by 52 results  
17 in the years of work experience the candidate has acquired.  
18 (3) Full-time-equivalent weeks are determined by the number of actual part-time hours the candidate  
19 has worked. Actual part-time hours do not include hours paid for sick leave, vacation leave,  
20 attending continuing education courses, or other time not spent directly performing accounting  
21 services. For each calendar week during which the candidate worked actual part-time hours of 30  
22 hours or more, the candidate receives one full-time-equivalent week. The actual part-time hours  
23 worked in the remaining calendar weeks are added together and divided by 30. The resulting  
24 number is the additional number of full-time-equivalent weeks to which the candidate is entitled.  
25 (4) The candidate shall submit experience affidavits on a form provided by the Board from all of the  
26 relevant employers; provided that when such experience was not acquired while employed with a  
27 CPA firm, the candidate shall also submit details of the work experience and supervision on a form  
28 provided by the Board. Experience affidavits for part-time work shall contain a record of the actual  
29 part-time hours the candidate has worked for each week of part-time employment. Both the  
30 experience affidavit and the form for additional detail shall be certified by the employer's office  
31 supervisor or an owner of the firm who is a certificate holder.

32 (c) Rule .0409 of this Section applies to teaching experience acquired pursuant to G.S. 93-12(5)(c)(2) and (4).

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34 *History Note: Authority G.S. 93-12(3); 93-12(5);*  
35 *Eff. February 1, 1976;*  
36 *Readopted Eff. September 26, 1977;*  
37 *Temporary Amendment Eff. June 17, 1982 for a period of 120 days to expire on October 12, 1982;*

1                    *Legislative Objection Lodged Eff. July 20, 1982;*  
2                    *Amended Eff. February 1, 2011; January 1, 2006; August 1, 1998; March 1, 1990; July 1, 1989;*  
3                    *December 1, 1988; September 1, 1988;*  
4                    *Readopted Eff. February 1, 2016;*  
5                    *Amended Eff. April 1, 2024; September 1, 2023.*