

Commonwealth of Virginia
 Board of Accountancy
 3600 West Broad Street, Suite 696
 Richmond, Virginia 23230-4916
 Office (804) 367-8505, Fax (804) 367-2174
 Website: <http://www.boa.state.va.us>
 E-mail: boa@boa.state.va.us



**Virginia Board of Accountancy
 CPA CERTIFICATE REINSTATEMENT APPLICATION**

**A check or money order payable to the TREASURER OF VIRGINIA
 must be mailed with your application package.
 APPLICATION FEES ARE NOT REFUNDABLE.**

☞ **It is the responsibility of the applicant for reinstatement to become familiar with the applicable sections of the *Virginia Board of Regulations* prior to completing and submitting this application for reinstatement.**

Virginia CPA Certificate Number	A Reinstatement Fee	B Late Renewal Penalty Fee	C Number of unpaid Renewal Periods x \$24	A+B+C Total Fees
#	\$ 250.00	\$ 25.00	\$	\$

1. Name _____

First
Middle
Last
Generation
(SR, JR, III, etc.)
2. Social Security Number - -
 (Application will not be accepted without a Social Security Number or Control Number. See below.*)
3. Date of Birth _____
4. Street Address (P.O. Box not accepted) _____
 City, State, Zip Code _____
5. E-mail Address _____
6. Telephone & Other Numbers _____
 (Please include your area codes) Telephone Facsimile Beeper/Cellular

* **State law requires every applicant for a license, certificate, registration or other authorization to engage in a business, trade, profession or occupation issued by the Commonwealth to provide a social security number or a control number issued by the Virginia Department of Motor Vehicles.**

FOR OFFICE USE ONLY	FEE PAID	DATE RECEIVED	ISSUE DATE	CERTIFICATE NUMBER

7. List your reasons for failing to renew your CPA certificate. If necessary, you may attach any additional sheet(s) of paper.

8. Have you ever been subject to a disciplinary action imposed by any (including Virginia) local, state or national regulatory body?

No

Yes If yes, list all the names of the jurisdictions in which the disciplinary action took place and the license number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.

9. A. Have you ever been convicted in any jurisdiction of **any felony**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No Yes If yes, please provide the information requested in **9.C**.

B. Have you ever been convicted in any jurisdiction of **any misdemeanor**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No Yes If yes, please provide the information requested in **9.C**.

C. If you answered “yes” to either question **9.A.** or **9.B.**, list the felony and/or misdemeanor conviction(s). Attach a copy of all applicable criminal convictions, state police and court records; information on the current status of your incarceration, parole, probation, etc.; and any other information you wish to have considered with this application (i.e., reference letters, documentation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) of paper.

10. When your license is reinstated, do you plan to refer to yourself as a Certified Public Accountant, or “CPA,” including the use of the “CPA” title on individual business cards, letterhead, and all other documents or devices except the CPA wall certificate, and:

A. Perform or offer to perform any services involving accounting skills or auditing skills, issuing reports on financial advisory or consulting services, preparing tax returns, or furnishing advice on tax matters, for an employer or other organization and not for the public, or be employed as an educator in the field of accounting?

No Yes If yes, effective July 1, 2002, you must obtain **45** hours of continuing professional education (CPE), with a minimum of **10** CPE hours per year. This requirement is effective for the three-year reporting cycle beginning January 1, 2003. Any CPE hours earned from July 1 through December 31, 2002 can be used for the reporting year of January 1 to December 31, 2003.

B. Perform or offer to perform any services involving accounting skills or auditing skills, issuing reports on financial advisory or consulting services, preparing tax returns, or furnishing advice on tax matters, for the public?

No Yes If yes, you must attach evidence of having obtained **120** hours of CPE for the three years prior to the year the reinstatement application is submitted, with a minimum of **20** CPE hours per year.

11. Please provide the information on your employment or self-employment by completing the **Reinstatement – Employment/CPE Supplement Form**. A separate Supplement Form must be completed for each year that your license was expired. Incomplete Forms cannot be accepted.

12. By signing this application, I certify that I continue to meet the standards for renewal as set forth in **18 VAC 5-21-80** of the *Virginia Board of Accountancy Regulations*. In addition, by signing this form, I affirm that: (i) I have complied with the Board’s standards of conduct and applicable standards of practice; (ii) I have met the applicable continuing professional education requirements set forth in **18 VAC 5-21-170** for the three years prior to the year the reinstatement application is submitted; and (iii) I have met the requirements set forth in **18 VAC 5-21-50** if the CPA certificate holder is responsible for supervising services involving the practice of public accounting, and signs or authorizes another person to sign the financial statement on behalf of the firm. I also certify that I understand, and have complied with, all the laws of Virginia affecting Certified Public Accountants under the provisions of **Chapter 44** of **Title 54.1** of the *Code of Virginia*, and the *Virginia Board of Accountancy Regulations*.

Furthermore, I, the undersigned, certify that the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy’s decision to approve this application. I will notify the Virginia Board of Accountancy if I am subject to any disciplinary action or convicted of any felony or misdemeanor charges (in any jurisdiction) prior to receiving the requested certificate.

Signature _____ Date _____

☞ Copies of the aforementioned sections of the *Code of Virginia* and the *Virginia Board of Accountancy Regulations*, as well as all applicable forms and other information, may be obtained online at <http://www.boa.state.va.us>, or by calling the Board office at (804) 367-8505.

19. I used my CPA designation and provided services to the public during this year (i.e., prepared tax returns, estate planning, served as a consultant).

No Yes

20. I used my CPA designation but I did not provide services to the public during this year.

No Yes

21. I did not use my CPA designation at all during this year.

No Yes

22. I worked in Virginia during this year.

No Yes

23. I worked outside Virginia during this year.

No Yes

24. I worked both in Virginia and outside Virginia during this year.

No Yes

25. If my license is reinstated, I plan to use my CPA designation and provide services to the public.

No Yes

26. If my license is reinstated, I plan to use my CPA designation but I will not provide services to the public.

No Yes

27. If my license is reinstated, I do not plan to use my CPA designation and will not work as a CPA.

No Yes

☞ If you answered “Yes” to (7&10), (7&11), (7&12), or (13) – You must provide proof of the required CPE (120 CPE hours over a three-year CPE reporting cycle – the three calendar years immediately preceding your application for reinstatement).

☞ If you answered “Yes” to (8&10), (8&11), or (14) – Beginning January 1, 2004, you must provide proof of the required CPE (45 CPE hours over a three-year CPE reporting cycle beginning January 1st of 2003, 2004, and 2005).

I, the undersigned, certify that the foregoing statements and answers are true, and accurate.

Signature _____

Date _____

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