

Firm CPA License Renewal

INSTRUCTIONS FOR RENEWAL:

- ___ 1. Renewal Application: Please be sure that all information is completed on the application.
- ___ 2. Disclosures: Please contact the VBOA by email at boa@boa.virginia.gov if you need to disclose any information regarding a felony or misdemeanor conviction, an administrative action, or civil judgment for an intentional tort or professional negligence.
- ___ 3. Fees: The fee schedule for renewal of a firm CPA license is:
Renewal fee: \$75
Fee for using non-online method: \$25

There is no additional 12-month period to renew your license. Unrenewed firm licenses will automatically go into Expired status the day after the renewal is due. If you choose not to use the online payment method, the VBOA accepts payment by check or money order made payable to the Treasurer of Virginia. Fees can be used for one year from date of receipt. Pursuant to [18VAC5-22-20\(B\)](#), all fees are non-refundable. Your application will not be reviewed until you have submitted payment.

Once the license goes into Expired status, it will be the responsibility of the firm to reinstate the license. There is a \$500 reinstatement fee. If the reinstatement application is received by the VBOA **within** 12 months of license expiration, the date of the reinstatement, if approved, will be effective as of the date it expired. However, any reinstatement application received **after** 12 months of license expiration, the date of reinstatement will be effective as of the date the reinstatement application is approved. The steps for reinstatement are available at www.boa.virginia.gov/CPALicense/Reinstatement.shtml.

- ___ 4. Name Change: Documentation must be provided to show each name change(s) if your entity's name has been changed from the most recent renewal.
- ___ 5. Please be aware that by signing this application on behalf of your entity, you are affirming that your entity's application is complete and correct and that on behalf of your entity you have read and understand and will remain current with the laws and regulations governing the practice of public accounting in Virginia.

Documents submitted with an application are the property of the VBOA and cannot be returned. Payments returned by the bank for insufficient funds are subject to a returned payment fee, pursuant to [§ 2.2-4805](#) of the Code of Virginia.

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Please complete and return this form by mail to 9960 Mayland Drive, Suite 402, Henrico, VA 23233.

CERTIFICATION

- The firm complies with the licensing requirements for firms prescribed in [§ 54.1-4412.1](#) of the Code of Virginia.
- The firm complies with the requirements for license renewal prescribed in [§ 54.1-4413.2](#) of the Code of Virginia.
- The services provided by the firm DO **DO NOT** fall within the scope of the practice-monitoring program of the American Institute of Certified Public Accountants or its successor.
- The firm is enrolled in a practice-monitoring program approved by the VBOA and participates in the Facilitated State Board Access process or its successor process for peer reviews.
- The firm complies with any requirements prescribed by the VBOA in response to the results of peer review.
- The owner(s)/manager(s) have not been the subject of or party to any administrative disciplinary action before any branch of the armed forces of the United States of America, court, agency of the state or federal government, or before the American Institute for Certified Public Accountants, the Virginia Society of Certified Public Accountants or their successors.
- The owner(s)/manager(s) have not been convicted in any jurisdiction of a felony or misdemeanor regardless of whether sentence is suspended, imposed or executed, or have not been charged with a crime or have no charges pending.
- The owner(s)/manager(s) have not had judgment rendered against them for any intentional tort or professional negligence.
- The firm has not had judgment rendered against it for any intentional tort or professional negligence.
- The firm has not withheld information that might affect the decision by the VBOA to renew the firm license.
- I certify all of the information submitted in this application and attachments is true and complete. I am aware that submitting false information or omitting pertinent or material information in connection with this application is cause for the denial, suspension or revocation of the firm's license.
- I have carefully read the laws and regulations related to the practice of public accounting. I agree to abide by and remain current with the applicable laws and regulations, which are available at www.boa.virginia.gov.

Name: _____ License number: _____

On behalf of (firm name): _____ Firm license number: _____

Signature: _____ Date: _____