

Individual CPA License Renewal Active – CPE Exempt status

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 an individual CPA license with the Active – CPE Exempt status:
Renewal fee: \$60
Fee for using non-online method: \$25

There is no additional 12-month period to renew your license. Unrenewed licensees 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 licensee to reinstate the license. There is a \$350 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 name has been changed from the most recent renewal. Photocopies of marriage license, court orders or drivers license are accepted.
- _____ 5. Please be aware that your signed application affirms that your application is complete and correct and that 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 FOR ACTIVE – CPE EXEMPT STATUS

- I comply with the licensing requirements for individuals prescribed in [§ 54.1-4409.2](#) of the Code of Virginia.
- I comply with the requirements for license renewal prescribed by [§ 54.1-4413.2](#) of the Code of Virginia.
- I certify that I am not currently providing services as defined in [§ 54.1-4400](#), “Providing services to an employer” or “Providing services to the public.”
- I certify that I will not provide relevant services to the public or to an employer with the Active – CPE Exempt status.
- I understand in order to regain the Active status and to begin providing services, I must request reinstatement of the Active status from the VBOA.
- I understand that per Board regulation [18VAC5-22-90D1](#), in order to begin providing services, I am required to have obtained at least 120 hours of continuing professional education prior to providing the services, including the Virginia-Specific Ethics Course of at least two hours and shall upon the VBOA’s request demonstrate such compliance.
- I 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.
- I 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.
- I have not had judgment rendered against me for any intentional tort or professional negligence.
- I have not withheld information that might affect the decision by the VBOA to renew my 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 my 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: _____

Signature: _____

Date: _____