

Individual CPA License Renewal Active – CPE Exempt

Board Regulation [18VAC5-22-90D](#). Continuing professional education (CPE).

A licensee must maintain an individual CPA license in order to continue using the [CPA title in Virginia](#). However, in accordance with Board Regulation [18VAC5-22-90D](#), if during the current calendar-year an individual who holds a Virginia license did not provide services to the public or to an employer, that individual is not required to obtain CPE.

Active – CPE Exempt: This individual is currently and actively licensed as a CPA and may use the CPA title. However, the individual is not currently providing services to the public (providing services that are subject to the guidance of the standard-setting authorities listed in the standards of conduct and practice in subdivisions 5 and 6 of [§ 54.1-4413.3](#)) or to an employer (providing to an entity services that require the substantial use of accounting, financial, tax or other skills that are relevant, as determined by the Board) and therefore is not required to meet the VBOA’s CPE requirements.

ANNUAL CERTIFICATION FOR ACTIVE – CPE EXEMPT STATUS

- I comply with the licensing requirements for individuals prescribed in [§ 54.1-4409.2](#), Code of Virginia.
- I comply with the requirements for license renewal prescribed by [§ 54.1-4413.2](#), 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.
- I have not withheld information that might affect the decision by the VBOA to renew my license.

Full name: _____

License number: _____

Signature: _____

Date: _____



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Felony/Misdemeanor Conviction

If you have ever been convicted in any jurisdiction of a felony or misdemeanor or have been charged with a crime, or have any charges pending against you at this time, and have not previously communicated this to the VBOA, you must disclose this information to the VBOA immediately. Any guilty plea or nolo contendere must also be disclosed to the VBOA immediately. Do not disclose violations that were adjudicated in the juvenile court system while you were a minor.

Violation of Standards

If any other jurisdiction has found you in violation of its standards of conduct or practice, and you have not previously communicated this to the VBOA, you must disclose this information to the VBOA immediately.

Disciplinary Action

If you have ever been subject to any disciplinary action imposed by any local, state or national regulatory body, and have not previously communicated this to the VBOA, you must disclose this information to the VBOA immediately.

Please contact the VBOA immediately by email at boa@boa.virginia.gov or by phone at (804) 367-8505, if you need to disclose any information regarding a felony or misdemeanor conviction, a violation of standards or disciplinary action.

Renew online at www.boa.virginia.gov with a payment of \$60 using a major credit card. If renewing by mail, forward the completed application with a payment of \$85 (\$60 renewal plus \$25 non-interactive processing fee) to the VBOA. Make the check or money order payable to the Treasurer of Virginia.

Payments returned by the bank for insufficient funds are subject to a returned payment fee, pursuant to [§ 2.2-4805](#), Code of Virginia.

Mailing address

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, VA 23233