

Firm CPA License Reinstatement

REMINDERS FOR REINSTATEMENT:

Reinstatement Application: Please be sure that all information is completed on this application.

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.

Fees: The reinstatement fee for a firm CPA license is \$500 and must be paid with a check or money order, made payable to the Treasurer of Virginia. The fee 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.

Name Change: Documentation must be provided to show each name change for your entity if it has ever changed from the time an Active firm license was held in Virginia or a license in jurisdictions other than what is listed on the application.

Peer Review: If the services that your entity intends to provide fall within the scope of the American Institute of Certified Public Accountants peer review, you must submit documentation of having been enrolled in the applicable program of the AICPA or its successor, or in another peer review program for attest services, compilation services, and financial statement preparation services that is approved by the VBOA.

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 you have read and understand and will remain current with the laws and regulations governing the practice of public accounting in Virginia.

An incomplete application and/or fee will delay the processing of the application. Incomplete applications are kept for one year.

Documents and fees 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 mail the completed application with the \$500 fee to the VBOA at 9960 Mayland Drive, Suite 402, Henrico, VA 23233.

CONTACT INFORMATION

Firm name: _____ Street address: _____
 Federal ID number: _____ City/State: _____
 Contact name: _____ ZIP code: _____
 Email address: _____ Phone: _____

TYPE OF FIRM

Sole proprietorship Partnership Corporation Other: _____

OWNERSHIP/VOTING EQUITY INTEREST

Name: _____ Active CPA: Yes No
 License number: _____ Jurisdiction: _____
 Ownership (as a percentage): _____ Voting equity interest (as a percentage): _____

Ownership interest and voting equity interest should add up to 100%. If necessary, attach additional sheets of paper.

REINSTATEMENT CONSIDERATIONS FOR FIRMS

- The firm no longer holds a CPA license in Virginia because:
- The firm's privilege of using the CPA title in Virginia was suspended because:

If necessary, attach additional sheets of paper.

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LICENSES IN OTHER JURISDICTIONS**

Does the firm currently hold a CPA license in another state or jurisdiction? Yes No

If yes, please list every state or jurisdiction the firm currently holds a license. If there are multiple, please use a comma in between each.

Has the firm previously held a CPA license in another state or jurisdiction? Yes No

If yes, please list every state or jurisdiction, including Virginia, the firm previously held a license. If there are multiple, please use a comma in between each.

Explain why the firm no longer holds a license from every state or jurisdiction in which they previously held a CPA license.

The respective board of accountancy from every state or jurisdiction in which the firm currently holds or have held a CPA license must provide the following documentation and forward it to the VBOA:

- A position of good standing with that board of accountancy
- Any pending actions alleging violations of the standards of conduct and practice established by state statutes or board regulations
- Any violations of the standards of conduct and practice established by state statutes or board regulations

PRINCIPAL LICENSEE

Firms must appoint an Active Virginia CPA as the firm principal licensee.

Name: _____ CPA License number: _____

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CERTIFICATIONS

I certify that during the time the firm license was not Active, the firm did not provide attest services, compilation services, or financial statement preparation services, or committed any act prohibited by [§ 54.1-4414](#).

The firm has complied with the licensing requirements for firm license reinstatement prescribed in [§ 54.1-4413.2\(F\)](#) of the Code of Virginia.

The firm has complied with the licensing requirements for firms prescribed in [§ 54.1-4412.1](#) of the Code of Virginia.

The firm has complied with any requirements prescribed by the VBOA in response to the results of peer review.

I certify, the owner/manager has not been subject of or party to any adverse or administrative disciplinary action before any other state boards, any agency of the state or federal government, court, the AICPA, the VSCPA or their successors, or any branch of the armed forces in the U.S., which has not been previously reported to the VBOA.

I certify, the owner/manager has not been convicted in any jurisdiction of a felony or misdemeanor regardless of whether sentence is suspended, imposed or executed, or has not been charged with a crime or have no charges pending that has not been previously reported to the VBOA.

I certify that no judgment has been rendered against the firm for any intentional tort or professional negligence that has not been previously reported to the VBOA.

I certify that no judgment has been rendered against the owner/manager for any intentional tort or professional negligence that has not been previously reported to the VBOA.

I certify the firm has not withheld information that might affect the decision by the VBOA to reinstate 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: _____