

## Individual 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](mailto: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 individual CPA license is \$350 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 if it has been changed from the time you held an Active license in Virginia or a license in other jurisdictions other than what is listed on the application. Photocopies of marriage license, court orders or drivers license are accepted.

**Continuing Professional Education:** You must submit documentation of having completed 120 CPE hours that include the current year's Virginia-Specific Ethics Course. CPE obtained during the three calendar years prior to the calendar year in which you are submitting an application shall be considered.

All completed CPE must be submitted into the online CPE Audit Service website at <https://cpeauditservice.nasba.org/>. For questions regarding registration or trouble accessing an account, please contact NASBA directly through the help line at (844) 273-8722 or at [CPEauditservice@nasba.org](mailto:CPEauditservice@nasba.org).

### CONFIRMATION

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.

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.

## Individual CPA License Reinstatement

Please mail the completed application with the \$350 fee to the VBOA at 9960 Mayland Drive, Suite 402, Henrico, VA 23233.

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### CONTACT INFORMATION

First name: \_\_\_\_\_ Street address: \_\_\_\_\_  
Middle name: \_\_\_\_\_ City/State: \_\_\_\_\_  
Last name: \_\_\_\_\_ ZIP code: \_\_\_\_\_  
Date of birth: \_\_\_\_\_  
Phone: \_\_\_\_\_

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### BUSINESS INFORMATION

Business name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Street address: \_\_\_\_\_ Fax: \_\_\_\_\_  
City/State/ZIP: \_\_\_\_\_ Email address: \_\_\_\_\_

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### REINSTATEMENT CONSIDERATIONS FOR INDIVIDUALS

- I no longer hold a CPA license in Virginia because:  
 My privilege of using the CPA title in Virginia was suspended because:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
If necessary, attach additional sheets of paper.

### Individual CPA License Reinstatement

List every state or jurisdiction in which you currently hold or previously held a CPA license, including Virginia.

Currently hold                       Previously held

\_\_\_\_\_

Currently hold                       Previously held

\_\_\_\_\_

If necessary, attach additional sheets of paper.

The respective board of accountancy from every state or jurisdiction in which you currently hold or have had 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

Explain why you no longer hold a license from every state or jurisdiction in which you **previously held** a CPA license. If necessary, attach additional sheets of paper.

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### PROVIDING SERVICES AND USING THE CPA TITLE DURING THE TIME MY LICENSE WAS NOT ACTIVE

During the time my license was not Active:

Yes                       No I practiced public accounting.

Yes                       No I used the CPA title.

Yes                       No I claimed to hold a license to use the CPA title.

Yes                       No I made any other claim of licensure, registration, or approval related to the preparation of financial statements that is false or misleading.

### Individual CPA License Reinstatement

- Yes       No      I referred to any of the standard-setting authorities listed in the standards of conduct and practice in subdivisions 5 and 6 of [§ 54.1-4413.3](#) of the Code of Virginia, or referred to or used any of the terminology prescribed by those authorities for reporting on financial statements, in any form or manner of communication about services provided to persons or entities located in Virginia.

If yes to any of the above, explain and attach documentation that describes:

1. What types of services using the CPA title I provided during the time my license was not Active (ex. use of the CPA designation on business cards, an email signature or a company biography).
2. What specific forms I signed using the CPA title during the time my license was not Active.

### CERTIFICATION

- I comply with the requirements for license reinstatement prescribed in [§ 54.1-4413.2\(D\)](#) of the Code of Virginia.
- I shall meet the continuing professional education (CPE) requirements prescribed by Board regulation [18VAC5-22-90](#) and shall upon the VBOA's request demonstrate such compliance.
- I understand that if I release or authorize the release of reports on attest or compilation services for persons or entities located in Virginia then I must obtain on an annual basis eight hours of CPE related to attest or compilation services, in compliance with VBOA regulation [18VAC5-22-140](#).
- I have not been the subject of or party to any administrative disciplinary action before any branch of the armed forces in the United States, 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 reinstate my license.
- I certify all of the information submitted in this application and attachments is true. 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](http://www.boa.virginia.gov).

Name: \_\_\_\_\_ License number: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_