

## 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 a current year's VBOA-approved 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: \_\_\_\_\_  
Email address: \_\_\_\_\_ 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:

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If necessary, attach additional sheets of paper.

## Individual CPA License Reinstatement

### LICENSES IN OTHER JURISDICTIONS

Do you currently hold a CPA license in another state or jurisdiction?  Yes  No

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

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Have you previously held a CPA license in another state or jurisdiction?  Yes  No

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

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Explain why you no longer hold a license from every state or jurisdiction in which you previously held a CPA license.

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### CERTIFICATIONS

I certify that during the time my license was expired, I did not practice public accounting as defined in the Code of Virginia [§ 54.1-4400](#).

I certify that during the time my license was expired, I did not use the CPA title in any form or manner of written or verbal communication as defined in the Code of Virginia [§ 54.1-4400](#).

I have complied with the requirements for license reinstatement prescribed in [§ 54.1-4413.2\(D\)](#) of the Code of Virginia.

I understand that I must meet the continuing professional education (CPE) requirements prescribed by VBOA regulation [18VAC5-22-90](#) and demonstrate compliance, if requested.

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 certify, I have not been the 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.

## Individual CPA License Reinstatement

I certify, 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 that has not been previously reported to the VBOA.

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

I certify that no information has been withheld that might affect the decision by the VBOA to reinstate the 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).

If you answered no to any above, please explain why or email additional documents to [boa@boa.virginia.gov](mailto:boa@boa.virginia.gov) regarding your reinstatement application.

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

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