



Firm CPA License Renewal

Please complete and return this form by mail to 9960 Mayland Drive, Suite 402, Henrico, VA 23233.

REMINDERS FOR RENEWAL:

DISCLOSURES

Please contact the VBOA by email at enforcement@boa.virginia.gov if you need to disclose any information regarding a felony or misdemeanor conviction, an administrative action or civil judgment.

FEES

The annual renewal fee is \$75. 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.

Unrenewed firm licenses will automatically go into Expired status on July 1. Once the license goes into Expired status, it is the firm's responsibility to reinstate the license. There is a \$500 reinstatement fee. The steps for reinstatement are available at boa.virginia.gov/firms/reinstate.

NAME CHANGE

Documentation must be provided to show each name change if your entity's name has been changed from the most recent renewal.

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. On behalf of your entity you have read and understand and will remain current with the laws and regulations governing the practice of 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.

Firm CPA License Renewal Certifications

Please fill in an answer for each certification below. Incomplete renewal forms will not be accepted.

Yes / No – Check one for each certification below.

1. I certify that as determined on a firm-wide basis, at least 51% of the owners of the firm and at least 51% of the voting equity interest in the firm are licensees or trustees of an eligible employee stock ownership plan as defined in [§13.1-543](#).
2. I certify that the firm is in compliance with Code of Virginia [§54.1-4412.1](#) Licensing Requirements for Firms and conducts all services in conformity with Code of Virginia [§ 54.1-4413.3](#) Standards of Conduct and Practice.
3. I certify that the firm is in compliance with Code of Virginia [§54.1-4412.1](#) Licensing Requirements for Firms and conducts all services in conformity with Code of Virginia [§ 54.1-4413.3](#) Standards of Conduct and Practice.

Answer YES if your firm does not provide services within the scope of peer review.

4. I certify that the firm has complied with [18VAC5-22-170](#) and has notified the VBOA in writing within 30 days of the receipt of any peer review report or PCAOB firm inspection report containing criticisms or identifying defects in the firm's quality control systems.

Answer YES if your firm has not received or has already reported any peer review report or PCAOB firm inspection report containing criticisms or identifying defects in the firm's quality control systems.

5. Has the firm or any of its principals been subject to or party to any of the following actions not yet reported to VBOA as required by [18VAC5-22-170 \(B\)](#)?
- An administrative disciplinary action before any court, board, agency, state or federal government or before a CPA membership organization such as the Virginia Society of CPAs or the AICPA? You do not need to report VBOA disciplinary actions/cases.
 - A misdemeanor or felony offense conviction, or have you entered any guilty plea or plea of nolo contendere before any court of law?
 - A civil judgment?

If you have not yet reported the action or are unsure if you have reported it to VBOA please answer YES and send in a copy of the order or conviction to enforcement@boa.virginia.gov.

6. I certify that the firm has not withheld information that might affect the decision by the VBOA to renew the firm license.
7. I certify that the firm agrees to abide by and remain current with the applicable laws and regulations related to the practice of public accounting, which are available at boa.virginia.gov.
8. I certify that I, as the Principal Licensee of the firm, have completed this renewal application and that all information submitted in this application is true and complete. I am aware that submitting false information or omitting information in connection with this application can result in disciplinary action against both my individual license and the firm's license.

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- 9. I certify that all organizational changes, including changes in principals, name, or ownership, have been reported to VBOA.
- 10. This firm is part of an alternative practice structure (APS) as defined in the AICPA Code of Professional Conduct Section [et §1.220.020](#).
- 11. This firm operates under an eligible employee stock ownership plan (ESOP) as defined in [§ 13.1-543](#).

If you need to disclose anything in accordance with 18VAC5-22-170(B), please contact the VBOA immediately at boa@boa.virginia.gov or at (804) 367-8505.

Name: _____ License number: _____

Signature: _____ Date: _____