



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. **The fee for sending a check or money order is an additional \$25.**

Unrenewed firm licenses will automatically go into Expired status on July 1. Once the license goes into Expired status, it will be the responsibility of the firm 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.

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Please select Yes or No for each certification below. Incomplete renewal forms will not be accepted.

CERTIFICATION

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, trustees of an eligible employee stock ownership plan as defined in [§13.1-543](#), or a firm that meets this requirement.

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."

I certify that if the firm provides services within the scope of the practice-monitoring program (peer review) of the American Institute of CPAs or its successor, then the firm is enrolled and complies with any requirements of a peer review approved by the VBOA.

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.

Has the firm or any of its principals been subject to or party to any of the following actions that have not been previously reported to VBOA, as required by [18VAC5-22-170 \(B\)](#)?

- An administrative action before any court, agency, state, federal government, branch of the armed forces, or before a CPA membership organization such as the AICPA or the VSCPA?
- Convicted of any misdemeanor or felony offense or have offered a plea of nolo contendere before any court of law?
- Had a final judgment rendered against you or the firm in a civil court of law?

I certify that the firm has not withheld information that might affect the decision by the VBOA to renew the firm license.

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.

I certify that I, as the Principal Licensee for the firm, have completed this renewal application and certify that all information submitted in this application and attachments 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.

I certify that all organizational changes, including changes in principals, name, or ownership, have been reported to VBOA.



This firm is part of an alternative practice structure.

This firm operates under an ESOP ownership structure.

**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: _____