



## Individual Inactive 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](mailto: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 \$60. 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 licenses will automatically go into Expired status the day after the renewal is due, on July 1. Once the license goes into Expired status, it will be the responsibility of the licensee to reinstate the license. There is a \$350 reinstatement fee. The steps for reinstatement are available at [boa.virginia.gov/individual-cpas/reinstate](http://boa.virginia.gov/individual-cpas/reinstate).

#### NAME CHANGE

Documentation must be provided to show each name change if your name has been changed from the most recent renewal. Photocopies of a marriage license, court order or driver's license are accepted.

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 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 I am not currently providing services, including on a volunteer basis, as defined in [§54.1-4400](#), under "Providing services to an employer," or "Providing services to the public," or offering "Professional services."

I certify that my current position does not use any accounting, financial, audit, tax or other compliance skills that are relevant, as determined by the VBOA.

I certify that I am not and will not provide relevant services to the public or to an employer that require the use of accounting, financial, tax or other skills that are relevant, as determined by the VBOA, with the Inactive status.

I certify and understand that per VBOA regulation [18VAC5-22-90\(C\)\(1\)](#), in order to begin providing services or acting in any position that requires the use of relevant skills, I must apply to change back to Active status. This change requires me to submit at least 120 hours of continuing professional education (CPE), including a VBOA-approved ethics course of at least two hours, prior to providing any services. I must demonstrate this compliance upon the Active application.

I certify that my job description/current employer has not changed and if there have been any changes since my initial Inactive application, I have notified the VBOA to determine if I still qualify for the Inactive status.

Have you been subject to any of the following actions that have not been previously 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?
- Convicted of a misdemeanor or felony offense, or entered any guilty plea or plea of nolo contendere before any court of law?
- Had a civil judgment rendered against you in a civil court of law?

*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](mailto:enforcement@boa.virginia.gov)*

I certify I have not withheld any information that might affect the decision by the VBOA to renew my 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 information in connection with this application can result in disciplinary action.

I certify that I have abided by and remain current with the applicable laws and regulations regarding my CPA license, which are available at [www.boa.virginia.gov](http://www.boa.virginia.gov).

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

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

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