

Individual 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 \$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.

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.

NAME CHANGE

Documentation must be provided to show each name change if your name has been changed from the most recent renewal. A licensee must contact the VBOA within 30 days of any legal name change. Photocopies of a marriage license, court order or driver's license are accepted.

CONTINUING PROFESSIONAL EDUCATION

You must have completed 120 CPE hours over the previous three calendar years. This includes a minimum of 20 CPE hours each calendar year, including a current year's VBOA-approved ethics course and if you release or authorize the release of reports, 8 CPE hours of A & A. **If you do not have the required CPE hours, please contact the VBOA immediately.**

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.

ATTENTION:

The board approved an update to the Inactive status policy that will add a new status, Emeritus. The update also requires both CPE-exempt CPA statuses to use the related qualifier in their title, e.g., "CPA (Inactive)" or "CPA (Emeritus)." Please visit boa.virginia.gov/inactive-status for more information.

Inactive 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 I am not currently providing services, including on a volunteer basis, as defined in §54.1-4400, “Providing services to an employer,” or “Providing services to the public,” or offering “Professional services.”
2. I certify my current position does not use any accounting, financial, audit, tax or other compliance skills that are relevant, as determined by the VBOA.
3. 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, while I hold an Inactive license.
4. I certify and understand that per VBOA regulation 18VAC5-22-90 C1, 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 that I submit proof of at least 120 hours of continuing professional education (CPE), including a current two-hour VBOA-approved ethics course, prior to providing any services.
5. 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.
6. Have you been subject to any of the following actions not yet reported to the VBOA?
- 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.*
7. I certify I have not withheld any information that might affect the decision by the VBOA to renew my license.
8. I certify all the 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.
9. I certify that I have abided by and remain current with the applicable laws and regulations regarding my CPA license, which are available at boa.virginia.gov.
10. I understand that beginning July 1, 2026, I must include “(Inactive)” after any use of my CPA title or face disciplinary action.

Continue to the following page to complete this form →



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: _____