

Firm CPA License Reinstatement

INSTRUCTIONS FOR REINSTATEMENT:

- _____ 1. Reinstatement Application: Please be sure that all information is completed on the application.

As of **July 1, 2017**, if the reinstatement application is received by the VBOA **within** 12 months of license expiration, the date of the reinstatement, if approved, will be effective as of the date it expired. However, any reinstatement application received **after** 12 months of license expiration, the date of reinstatement will be effective as of the date the reinstatement application is approved.

- _____ 2. Disclosures: Please contact the VBOA by email at boa@boa.virginia.gov if you need to disclose any information regarding a felony or misdemeanor conviction, an administrative action, or civil judgment for an intentional tort or professional negligence.

- _____ 3. Application Fee: The reinstatement fee for a firm CPA license is \$500 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.

- _____ 4. Name Change: Documentation must be provided to show each name change(s) for your entity's if it has ever changed from the most recent time you held an active license in Virginia or were licensed in other jurisdictions or other than what is listed on your application.

- _____ 5. Practice Monitoring/Peer Review: If the services that your entity intends to provide fall within the scope of the American Institute of Certified Public Accountants practice monitoring program, you must submit documentation of having been enrolled in the applicable monitoring program of the American Institute of Certified Public Accountants or its successor, or in another monitoring program for attest services, compilation services, and financial statement preparation services that is approved by the VBOA.

- _____ 6. 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 and that you have read and understand and will remain current with the laws and regulations governing the practice of public accounting in Virginia.

To receive notice that your application has been delivered to the VBOA, it is suggested that the completed packet be mailed by certified mail-return receipt requested or with delivery confirmation. An incomplete application and/or fee will delay the processing of your application. Incomplete applications are kept for one year then destroyed.

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 mail the completed application with the \$500 fee to the VBOA at 9960 Mayland Drive, Suite 402, Henrico, VA 23233.

CONTACT INFORMATION

Firm name: _____ Street address: _____
Federal ID number: _____ City/State: _____
Contact name: _____ ZIP code: _____
Email address: _____ Phone: _____

TYPE OF FIRM

Sole proprietorship Partnership Corporation Other: _____

OWNERSHIP/VOTING EQUITY INTEREST

Name: _____ Active CPA: Yes No
License number: _____ Jurisdiction: _____
Ownership (as a percentage): _____ Voting equity interest (as a percentage): _____

Ownership interest and voting equity interest should each add up to 100%. If necessary, attach additional sheets of paper.

REINSTATEMENT CONSIDERATIONS FOR FIRMS

- The firm no longer holds a CPA license in Virginia because:
- The firm's privilege of using the CPA title in Virginia was suspended because:

If necessary, attach additional sheets of paper.

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List every state or jurisdiction in which the firm currently holds or previously held a CPA license.

Currently hold Previously held

Currently hold Previously held

If necessary, attach additional sheets of paper.

The respective board of accountancy from every state or jurisdiction in which you currently hold a CPA license must provide documentation of:

- A position of good standing with the VBOA
- Any pending actions alleging violations of the standards of conduct and practice established by state statutes or board regulations
- Any violations of the standards of conduct and practice established by state statutes or board regulations

Explain why the firm no longer holds a license from every state or jurisdiction in which the firm has **previously held** a CPA license. If necessary, attach additional sheets of paper.

The respective board of accountancy of every state or jurisdiction in which the firm previously held a CPA license must provide documentation concerning whether the firm has been found guilty of any violations of the standards of conduct and practice established by state statutes or board regulations.

The state board of accountancy must forward documentation to the VBOA.

PROVIDING FIRM SERVICES AND USING THE CPA TITLE DURING THE TIME LICENSE WAS EXPIRED

During the time the firm license was expired, the firm provided attest services, compilation services, or financial statement preparation services, or committed any act prohibited by [§ 54.1-4414](#), Code of Virginia.

- Attest services are defined as “audit, review, or other attest services for which standards have been established by the Public Company Accounting Oversight Board, by the Auditing Standards Board or the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, or by any successor standard-setting authorities.”

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- Compilation services are defined as “compiling financial statements in accordance with standards established by the American Institute of Certified Public Accountants or by any successor standard-setting authorities.”
- Financial statement preparation services are defined as “financial statement preparation services for which standards have been established by the American Institute of Certified Public Accountants or by any successor standard-setting authorities.”
- An entity that does not meet the criteria prescribed by subdivision D 1 of [§ 54.1-4412.1](#) of the Code of Virginia, is prohibited from practicing public accounting; claiming to hold a license to use the CPA title; making any other claim of licensure, registration, or approval related to the preparation of financial statements that is false or misleading; using the CPA title; or referring to any of the standard-setting authorities listed in the standards of conduct and practice in subdivisions 5 and 6 of [§ 54.1-4413.3](#) of the Code of Virginia or refer to or use any of the terminology prescribed by those authorities for reporting on financial statements, in any form or manner of communication about services provided to persons or entities located in Virginia.

Yes No

If yes, explain and provide documentation that describes:

1. What types of services the firm provided during the time its license was expired and to whom those services were provided.
2. What specific instances in which the firm violated [§ 54.1-4414](#) of the Code of Virginia (e.g. using CPA in the firm’s name when it did not meet the ownership or voting equity interest requirements).

If necessary, attach additional sheets of paper.

CERTIFICATION

- The firm complies with the licensing requirements for firms prescribed in [§ 54.1-4412.1](#) of the Code of Virginia.
- The firm complies with any requirements prescribed by the VBOA in response to the results of peer reviews.
- The firm has not had judgment rendered against it for any intentional tort or professional negligence.
- The owner(s)/manager(s) have not had judgment rendered against them for any intentional tort or professional negligence.

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- The firm complies with the requirements for firm license reinstatement prescribed by [§ 54.1-4413.2\(F\)](#) of the Code of Virginia.
- The owner(s)/manager(s) have not been the subject of or party to any administrative disciplinary action before any branch of the armed forces of the United States of America, court, agency of the state or federal government, or before the American Institute for Certified Public Accountants, the Virginia Society of Certified Public Accountants or their successors.
- The owner(s)/manager(s) 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.
- The firm has not withheld information that might affect the decision by the VBOA to reinstate the firm 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 pertinent or material information in connection with this application is cause for the denial, suspension or revocation of the firm's 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.

Name: _____ License number: _____

On behalf of (firm name): _____ Firm license number: _____

Signature: _____ Date: _____