



Firm CPA License Renewal

[§ 54.1-4413.2](#), Code of Virginia

A Virginia license shall provide its holder with a 12-month privilege to use the CPA title in Virginia or provide attest services and compilation services to persons and entities located in Virginia.

The person or firm holding the license shall have an additional 12-month period after the expiration of a license to renew the license.

- The Board may prescribe renewal fees and requirements that increase based on the amount of time the person or firm allows to elapse before applying for renewal.
- During the additional 12-month period, the person or firm shall be considered to hold a Virginia license.

If the license is not renewed by the end of the additional 12-month period, it shall be considered to have expired and the person or firm shall be considered to no longer hold a Virginia license.

ANNUAL CERTIFICATION

- I comply with the licensing requirements for firms prescribed in [§ 54.1-4412.1](#), Code of Virginia.
- I comply with the requirements for license renewal prescribed in [§ 54.1-4413.2](#), Code of Virginia.
- I comply with the requirement that firms shall be 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 and compilation services that is approved by the Board. In addition, the firm shall comply with any requirements prescribed by the Board in response to the results of peer reviews ([§ 54.1-4412.1, D6](#), Code of Virginia).
- I have not withheld information that might affect the decision by the VBOA to renew the firm license.

Full name: _____ License number: _____

Signature: _____ Date: _____

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Felony/Misdemeanor Conviction

If the owners/managers of this firm have ever been convicted in any jurisdiction of a felony or misdemeanor, have been charged with a crime or have any charges pending against them at this time, and have not previously communicated this to the Board, they must disclose this information immediately. Any guilty plea or nolo contendere must also be disclosed to the Board immediately. Do not disclose violations that were adjudicated in the juvenile court system while they were a minor.

Violation of Standards

If any other jurisdiction has found the owners/managers or the firm in violation of its standards of conduct or practice, and they have not previously communicated this to the Board, they must disclose this information immediately.

Disciplinary Action

If the owners/managers or firm have ever been subject to any disciplinary action imposed by any local, state or national regulatory body, and have not previously communicated this to the Board, they must disclose this information immediately.

Renew online at www.boa.virginia.gov with a payment of \$75 using a major credit card.

If renewing by mail, forward the completed application with a payment of \$100 (\$75 renewal plus \$25 non-interactive processing fee) to the VBOA. Make the check or money order payable to the Treasurer of Virginia. If your renewal fee is not received by the expiration date, a late renewal fee of \$100 will be assessed (total renewal cost of \$200). There is no grace period to renew your license. Your renewal must be received by the end of the month to avoid the late fee.

Payments returned by the bank for insufficient funds are subject to a returned payment fee, pursuant to [§ 2.2-4805](#), Code of Virginia.

Mailing address

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