

Individual CPA License Reinstatement

INSTRUCTIONS FOR REINSTATEMENT:

- ___ 1. Reinstatement Application: Please be sure that all information is completed on the application.
- ___ 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 individual CPA license is \$350 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) if it has been 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. Photocopies of marriage license, court orders or drivers license are accepted.
- ___ 5. Continuing Professional Education: You must submit documentation of having completed CPE hours of 120 hours that must include the current year's Virginia-Specific Ethics Course. CPE obtained during the three calendar years prior to the current calendar year and from the start of the current calendar year to when you begin providing the services shall be considered.
- ___ 6. 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 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 \$350 fee to the VBOA at 9960 Mayland Drive, Suite 402, Henrico, VA 23233.

CONTACT INFORMATION

First name: _____ Street address: _____

Middle name: _____ City/State: _____

Last name: _____ ZIP code: _____

Social Security Number* _____ Date of birth: _____

Email address: _____ Phone: _____

*State law requires every applicant for a license, certificate, registration or other authorization engaged in a business, trade, profession or occupation issued by the Commonwealth to provide a Social Security Number or control number issued by the Virginia Department of Motor Vehicles.

BUSINESS INFORMATION

Business name: _____ Phone: _____

Street address: _____ Fax: _____

City/State/ZIP: _____ Email address: _____

REINSTATEMENT CONSIDERATIONS FOR INDIVIDUALS

- I no longer hold a CPA license in Virginia because:
 My privilege of using the CPA title in Virginia was suspended because:
-
-
-
-

If necessary, attach additional sheets of paper.

Individual CPA License Reinstatement

List every state or jurisdiction in which you currently hold 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 you no longer hold a license from every state or jurisdiction in which you **previously held** a CPA license. If necessary, attach additional sheets of paper.

The respective board of accountancy of every state or jurisdiction in which you previously held a CPA license must provide documentation whether you have 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.

CONTINUING PROFESSIONAL EDUCATION (CPE)

I have met the CPE requirements prescribed by Board Regulation [18VAC5-22-90](#) (120 hours of CPE obtained during the previous three calendar-year period ending with the current calendar year), including a two-hour Virginia-Specific Ethics course and shall upon the VBOA's request demonstrate such compliance.

Yes No

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I understand if I release or authorize the release of reports on attest or compilation services for persons or entities located in Virginia then I must obtain on an annual basis eight hours of CPE related to attest or compilation services, in compliance with Board regulation [18VAC5-22-140](#).

Yes No

During the time my Virginia license was expired, I was exempt from the CPE requirements in accordance with Board regulation.

Yes No

Attach documentation of CPE to this form.

PROVIDING SERVICES AND USING THE CPA TITLE DURING THE TIME MY LICENSE WAS NOT ACTIVE

During the time my license was expired:

- Yes No I practiced public accounting.
- Yes No I used the CPA title.
- Yes No I claimed to hold a license to use the CPA title.
- Yes No I made any other claim of licensure, registration, or approval related to the preparation of financial statements that is false or misleading.
- Yes No I referred 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 referred to or used 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.

If yes to any of the above, explain and provide documentation that describes:

1. What types of services using the CPA title I provided during the time my license was expired (ex. use of the CPA designation on business cards, an email signature or a company biography).
2. What specific forms I signed using the CPA title during the time my license was expired.

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- If my license is reinstated, I plan to provide services to the public or to an employer. Upon reinstatement, I shall comply with Board Regulation [18VAC5-22-90](#) regarding CPE.
- I have attached my request for the [Active – CPE Exempt Status](#).

CERTIFICATION

- I comply with the requirements for license reinstatement prescribed in [§ 54.1-4413.2\(D\)](#) of the Code of Virginia.
- I shall meet the continuing professional education (CPE) requirements prescribed by Board regulation [18VAC5-22-90](#) and shall upon the VBOA's request demonstrate such compliance.
- I understand that if I release or authorize the release of reports on attest or compilation services for persons or entities located in Virginia then I must obtain on an annual basis eight hours of CPE related to attest or compilation services, in compliance with Board regulation [18VAC5-22-140](#).
- I 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.
- I 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.
- I have not had judgment rendered against me for any intentional tort or professional negligence.
- I have not withheld information that might affect the decision by the VBOA to reinstate 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 pertinent or material information in connection with this application is cause for the denial, suspension or revocation of my 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: _____

Signature: _____ Date: _____