



Firm CPA License Reinstatement

[§ 54.1-4413.2](#), Code of Virginia

The license of a firm whose Virginia license expired may be reinstated under this subsection. In addition, a firm whose privilege of providing attest services or compilation services to persons or entities located in Virginia was suspended may have the suspension lifted under this subsection.

To be considered for reinstatement of a Virginia license or lifting the suspension of the privilege of providing attest services or compilation services to persons or entities located in Virginia:

- The firm shall disclose to the Board why it no longer holds a Virginia license or why its privilege of providing attest services or compilation services to persons or entities located in Virginia was suspended.
- The firm shall disclose to the Board each state in which it holds or has held a license.
- For each of the states in which the firm holds a license, it shall provide documentation from the Board of Accountancy concerning whether it is in good standing with the Board, whether there are any pending actions alleging violations of the standards of conduct and practice established by statutes of the state or regulations promulgated by the Board, and whether it has been found guilty of any violations of these standards of conduct and practice.
- For each of the states in which the firm has held a license, the firm shall disclose why it no longer holds a license and provide documentation from the Board of Accountancy concerning whether it has been found guilty of any violations of the standards of conduct and practice established by statutes of the state or regulations promulgated by the Board.

FIRM CONTACT INFORMATION

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

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TYPE OF FIRM

- Sole proprietorship
- Partnership
- Corporation
- Other: _____

REINSTATEMENT CONSIDERATIONS FOR FIRMS

Based on [§ 54.1-4413.2, F](#), Code of Virginia

- 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 sheet(s) of paper.

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

- Currently holds
- Previously held _____
- Currently holds
- Previously held _____
- Currently holds
- Previously held _____

If necessary, attach additional sheet(s) of paper.

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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 Board
- 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

The state BOA must forward documentation to the VBOA.

Explain why the firm no longer holds a license from every state or jurisdiction in which the firm has **previously held** a CPA license.

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 BOA must forward documentation to the VBOA.



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CERTIFICATION BY FIRM CONTACT

- I comply with the licensing requirements for firms prescribed in [§ 54.1-4412.1](#), Code of Virginia.
- I comply with the requirements for firm license reinstatement prescribed by [§ 54.1-4413.2, F](#), Code of Virginia.
- I have not withheld information that might affect the decision by the VBOA to reinstate the firm license.

Full name: _____

License number: _____

Signature: _____

Date: _____

Mail the completed application with a fee of \$500 to the VBOA. Make the check or money order payable to the Treasurer of Virginia.

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

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, VA 23233