Commonwealth of Virginia
Board of Accountancy
3600 West Broad Street, Suite 696
Richmond, Virginia 23230-4916
Office (804) 367-8505, Fax (804) 367-2174
Website http://www.boa.state.va.us
E-mail boa@boa.state.va.us



Virginia Board of Accountancy TEMPORARY INTERSTATE PRACTICE REGISTRATION

A check or money order payable to the <u>TREASURER OF VIRGINIA</u> must be mailed with your application package. <u>APPLICATION FEES ARE NOT REFUNDABLE</u>.

1.	NameFirst	M: J.II.	I	Committee
	First	Middle	Last	Generation (SR, JR, III, etc.)
2.	Social Security Number (Application will not be accept	ed without a Social Security Num	- ber or Control Number. See below.	•)
3.	Date of Birth			
4.	Street Address (P.O. Box not acc	epted)		
	City, State, Zip Code			
5.	E-mail Address			
6.	Telephone & Other Numbers (Please include your area codes	Telephone	Facsimile	Beeper/Cellular
Boa	ard Regulation 18 VAC 5-21-52. Temp	porary interstate practice by noni	resident CPAs states the following.	:
1	A. A holder of a currently valid and a state other than Virginia may profif he meets the requirements of this. Except as set forth in subsection C individual knowingly avails himsely	actice in Virginia if he meets the r s section before beginning CPA pr I of this section, notice is immedi	equirements of this section before l ractice in Virginia. ately due and shall be received by	peginning CPA practice in Virginia the Board within 30 days after the
	in Virginia.			
C	I. If the CPA holds a currently valid the registration and fee requirement			
	state, the nonresident C. 2. If the CPA's resident sto Is immediately due and state shall submit, via th by the state that issued	PA of that state may practice in Va te requires notification by or fee j shall be received within 30 day: the board's website, fax or mail, a	by or a fee from licensees of Virginia without providing notificatifrom licensees of Virginia temporation of commencing practice in Virginotification form and pay the lesse capproval from the Board shall bege to practice in Virginia.	on or paying a fee. rily practicing in that state, notice nia. The nonresident CPA of tha r of \$250 or the fee that is charge.
		FEE PAID	DATE RECEIVED	
		R OFFICE SE ONLY		

- D. If the CPA certificate is not issued by a state that the Board has determined to be substantially equivalent, the CPA shall obtain a CPA certificate by endorsement pursuant to 18 VAC 5-21-40 C prior to practicing in Virginia.
- E. Neither notice by of fee from a nonresident CPA is required if the CPA's contact with Virginia is limited to any of the following activities:
 (i) teaching either a college or continuing professional education course; (ii) delivering a lecture; (iii) moderating a panel discussion; or
 (iv) rending professional services to the individual's employers or to persons employed by the CPA's employer, including affiliated, parent
 or subsidiary entities, provided such services are not rendered for the employer's clients.
- F. Reference is made to ξ 54.1-4411 B and C of the Code of Virginia with respect to the consents that a CPA is deemed to have made by availing himself of the provisions of this section.
- G. A CPA certificate by endorsement shall be obtained if the CPA exercising the privilege to practice under substantial equivalency moves his principal place of business to Virginia or ceases to have an office in any other state.
- H. For purposes of implementing ξ 54.1-4411 B 2 of the Code of Virginia relating to the privilege of practicing public accounting extended to nonresident CPA certificate holders, the Board shall determine the state to be served based on which statutes and regulations closely correspond to those of Virginia.

7.	In what state do you hold a currently valid and unrestricted CPA certificate?
8.	Is that state listed on Virginia's website as a substantially equivalent state?
	No Stop! You are not entitled to practice on a temporary bases in Virginia by substantial equivalency.
	Yes Proceed to Question 9.
9.	Does the state that you listed in Question 7 have a registration requirement for non-resident CPA's who want to practice in that state by substantial equivalency (temporary interstate practice)?
	No Stop! You may practice in Virginia without registration if your state of licensure is substantially Equivalent and does not require registration by non-resident CPAs.
	Yes Proceed to Question 10.
10.	What is the registration fee in your state of licensure to practice by substantial equivalency? \$
11.	Did you attach a check in the amount listed in Question 10 0r \$250, whichever is lower, made payable to the Treasurer of Virginia?
	No Stop! You cannot practice by substantial equivalency in Virginia until you have filed the required registration document and paid the appropriate fee.
	Yes Read Virginia's law as it related to your practice by substantial equivalency and sign this application before you mail it to Board.

ENFORCEMENT POWER AND AUTHORITY OF THE BOARD OF ACCOUNTANCY:

 $\xi\, 54.1\text{-}4411. \ \textit{Substantial equivalency for nonresident CPA certificate holders and licensees}.$

- A. A nonresident of the Commonwealth shall be granted the privilege of practicing public accounting in the Commonwealth if he holds a valid and unrestricted CPA certificate or license to practice public accounting in another state or foreign jurisdiction that is determined by the Board or its designee to have education, CPA exam and experience requirements substantially equivalent to those provided by this chapter or if the Board determines that the nonresident individual has met education, CPA exam and experience requirements that are substantially equivalent to those provided by this chapter. The Board shall provide by regulation the manner in which the privilege to practice under this section shall be evidenced.
- B. Any person intending to exercise the privileges of a CPA certificate holder in the Commonwealth under this section shall:

- 1. Consent to be subject to (i) the same laws, regulations and standards of conduct applying to holders of CPA certificates issued by the Board, (ii) the jurisdiction of the Board in all disciplinary proceedings arising out of matters related to his exercise of the privileges granted by this section, and (iii) the Board's authority to revoke his privilege to practice public accounting in the Commonwealth under this section.
- 2. Consent to the appointment of the director of the state board that issued his CPA certificate or license as his agent upon whom process may be served in any action or proceeding by the Board against him, or in any civil action in Virginia courts arising out of his professional activities in the Commonwealth. In the event he holds a CPA certificate or license from more than one state, the Board by regulation shall establish which director shall serve as his agent.
- 3. Consent to the personal and subject matter jurisdiction of the courts of the Commonwealth in any civil action arising out of his professional activities in the Commonwealth and agree that the proper venue for such actions is in the Commonwealth.
- B. A person who holds a CPA certificate issued by the Board and is exercising the privileges of a CPA certificate holder in another state under a comparable substantial equivalency provision of that state's law shall be subject to disciplinary action by the Board for an act or omission committed in the Commonwealth. The Board shall investigate any complaint made to or by the board of accountancy of another state related to the person's exercise of the privileges of a CPA certificate holder in the Commonwealth.
- 12. I, the undersigned, certify the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy's authorization to practice by substantial equivalency. I also certify that I understand, and have complied with, the laws of Virginia related to Certified Public Accountants under the provisions of **Chapter 44** of **Title 54.1** of the **Code of Virginia**, and the **Virginia Board of Accountancy Regulations.** By signing this application, I hereby certify that: (i) I have not violated the Board's standards of conduct or standards of practice, (ii) I fully understand and agree to comply with the consent provisions set forth in ξ 54.1-4411 of the **Code of Virginia** and (iv) I agree to comply with the applicable statutes and regulations of any other state in which I am authorized to practice.

Signature	a.	_	
	Signatura	Date	

Copies of the aforementioned sections of the *Code of Virginia* and the *Virginia Board of Accountancy Regulations*, as well as all applicable forms and other information, are available online at http://www.boa.state.va.us, or by calling the Board office at (804) 367-8505.

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Virginia Board of Accountancy CPA CERTIFICATE REINSTATEMENT APPLICATION

A check or money order payable to the <u>TREASURER OF VIRGINIA</u> must be mailed with your application package. APPLICATION FEES ARE NOT REFUNDABLE.

It is the responsibility of the applicant for reinstatement to become familiar with the applicable sections of the *Virginia Board of Accountancy Regulations* prior to completing and submitting this application for reinstatement.

CPA certificate reinstatement in lieu of renewal and late renewal fees

· F · · · · · · · · · · · · · · · · · ·	CPA was not required to have a license during the period the license was expired	\$250
· F · · · · · · · · · · · · · · · · · ·	CPA was required to have a license during the period the license was expired	
Two to five years \$1,500	Up to one year	\$500
	Two to five years	\$1,500
Over five years \$3,000	Over five years	\$3,000
	*These fees also apply to an applicant for initial CPA certificate or initial firm permit	the individu

*These fees also apply to an applicant for initial CPA certificate or initial firm permit the individual or firm was required to have a license prior to the date the initial CPA certificate or firm permit is obtained.

13.	Name			
	First	Middle	Last	Generation (SR, JR, III, etc.)
14.	Social Security Number (Application will <u>not</u> be accepted without	a Social Security Number of	or Control Number. See below.	
15.	Date of Birth			
16.	Street Address (P.O. Box <u>not</u> accepted)			
	City, State, Zip Code			
17.	E-mail Address			
18.	Telephone & Other Numbers (Please include your area codes)	Telephone	Facsimile	Beeper/Cellular

• State law requires <u>every</u> applicant for a license, certificate, registration or other authorization to engage in a business, trade, profession or occupation issued by the Commonwealth to provide a social security number or a control number issued by the Virginia Department of Motor Vehicles.

	FEE PAID	DATE RECEIVED	ISSUE DATE	CERTIFICATE NUMBER
FOR OFFICE USE ONLY				

19.			reasons for failing to renew your CPA certificate. If necessary, you may attach any sheet(s) of paper.
20.			ever been subject to a disciplinary action imposed by <u>any</u> (including Virginia) local, state or gulatory body?
	No		
	Yes	; <u> </u>	If yes, list all the names of the jurisdictions in which the disciplinary action took place and the license number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.
21.	A.	conten adjudio	our ever been convicted in any jurisdiction of any felony ? Any guilty plea or plea of nolo dere must be disclosed on this application. Do <u>not</u> disclose violations that were cated as a minor in the juvenile court system.
		No L	
	В.	of nole	you ever been convicted in any jurisdiction of any misdemeanor ? Any guilty plea or plea to contendere must be disclosed on this application. Do <u>not</u> disclose violations that were exatted as a minor in the juvenile court system.
		No [Yes If yes, please provide the information requested in 9.C .
	C.	convic inform inform	answered "yes" to either question 9.A. or 9.B. , list the felony and/or misdemeanor tion(s). Attach a copy of <u>all</u> applicable criminal convictions, state police and court records ation on the current status of your incarceration, parole, probation, etc.; and any other ation you wish to have considered with this application (i.e., reference letters, entation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) of

Fr no ap di re	ot suppressed any pprove this applic isciplinary action ecciving the reques	informatication. I work convict sted certifi	on that might affect the Virginia Board of Accountancy's decision to vill notify the Virginia Board of Accountancy if I am subject to <u>any</u> ed of <u>any</u> felony or misdemeanor charges (in any jurisdiction) prior to
ur Ad Fu no ap di	ot suppressed any pprove this applic isciplinary action	informatication. I work convict	on that might affect the Virginia Board of Accountancy's decision to vill notify the Virginia Board of Accountancy if I am subject to <u>any</u> ed of <u>any</u> felony or misdemeanor charges (in any jurisdiction) prior to
24. By 18 for stress see such au	By signing this app 8 VAC 5-21-80 corm, I affirm that tandards of practice et forth in 18 VA ubmitted; and (iii) older is responsible uthorizes another nderstand, and have	blication, I of the <i>Virg</i> t: (i) I have; (ii) I have more for superperson to the complications.	certify that I continue to meet the standards for renewal as set forth in sinia Board of Accountancy Regulations. In addition, by signing this are complied with the Board's standards of conduct and applicable are met the applicable continuing professional education requirements to for the three years prior to the year the reinstatement application is set the requirements set forth in 18 VAC 5-21-50 if the CPA certificate rivising services involving the practice of public accounting, and signs or sign the financial statement on behalf of the firm. I also certify that I sed with, all the laws of Virginia affecting Certified Public Accountants ter 44 of Title 54.1 of the Code of Virginia, and the Virginia Board of ed, certify that the foregoing statements and answers are true, and I have
R	Reinstatement – I	Employmo	tion on your employment or self-employment by completing the ent/CPE Supplement Form. A separate Supplement Form must be your license was expired. Incomplete Forms cannot be accepted.
	No 🗆	Yes 🗌	If yes, you must attach evidence of having obtained 120 hours of CPE for the three years <u>prior to</u> the year the reinstatement application is submitted, with a minimum of 20 CPE hours per year.
В		ncial advis	orm any services involving accounting skills or auditing skills, issuing ory or consulting services, preparing tax returns, or furnishing advice on ?
	No 🗆	Yes	If yes, effective July 1, 2002, you must obtain 45 hours of continuing professional education (CPE), with a minimum of 10 CPE hours per year. This requirement is effective for the three-year reporting cycle beginning January 1, 2003. Any CPE hours earned from July 1 through December 31, 2002 can be used for the reporting year of January 1 to December 31, 2003.
	reports on finan	ncial advis	orm any services involving accounting skills or auditing skills, issuing ory or consulting services, preparing tax returns, or furnishing advice on eyer or other organization and not for the public, or be employed as an ecounting?
A			

22. When your license is reinstated, do you plan to refer to yourself as a Certified Public Accountant, or

BOA Board of Accountancy

http://www.boa.state.va.us, or by calling the Board office at (804) 367-8505.

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Virginia Board of Accountancy ORIGINAL CPA FIRM PERMIT APPLICATION Fee \$50.00

A check or money order payable to the <u>TREASURER OF VIRGINIA</u> must be mailed with your application package. APPLICATION FEES ARE NOT REFUNDABLE.

To implement the provisions of § 54.1-4412 B of the *Code of Virginia*, any firm with one or more offices in the Commonwealth that practices, directly or indirectly, public accounting or that uses the CPA title shall register with the Board within sixty days of its formation or initially meeting the requirement to obtain a permit. "Firm," as defined in the *Code of Virginia*, means a sole proprietorship, partnership, corporation, limited liability company, limited liability partnership, or any other form of organization permitted by law. The "practice of public accounting," as defined in the *Code of Virginia* means the giving of an assurance, in a report or otherwise, whether expressly or implicitly, unless this assurance is given by an employee to his employer. "Assurance," as defined in the *Code of Virginia*, means any act or action, whether written or oral, expressing an opinion or conclusion about the reliability of a financial statement or about its conformity with any financial accounting principles or standards.

		-	-						
25	5. Type of Bus	Sole Pro Partners Limited	oprietorship)		Professional Corpor Limited Liability Co Professional Limited Other	ompany	ıpany	
2.	Is the accou business in V		m authorized (in acco	ordance with t	he laws	of the Commonwealth	of Virginia) t	o con	duct
	Yes □ No □	State Co filed with be require county g	orporation Commission the the Clerk of the Countried to register in your lovernment official.	n. Firms tradin t in the locality ocality prior to	g under a where bu offering to	ransact business in Virgi fictitious name <u>must</u> atta siness will be conducted provide services. Pleas ations, partnerships and li	ch a copy of the Sole proprieto se contact your le	Certif rships ocal ci	may ity or
	110	(includin	g out-of-state business	es) desiring to	conduct b	ousiness in Virginia mus sure with the Virginia Bo	t register with th	ne Vir	
3.	Firm Name								
4.	Trade Name								
5.	Federal Emp	oloyer Ide	entification Number		-				
	FOR OFFICE USE ONI	LY	SCC REGISTRATION	NO.:		ISSUE DATE:	ACTIVE?	Y	N
	FOR OFFICE USE ONLY		FEE PAID	DATE RECEI	VED	ISSUE DATE	PERMIT NUM	BER	

6.	Street Address (P.O. Box <u>not</u> accepted)	
	City, State, Zip Code		
7.	E-mail Address		
8.	Telephone & Other Numbers		
	(Please include your area codes)	Telephone Facsin	nile Beeper/Cellular
		of the Virginia Board of Accountante te holder who shall serve as the prim	cy Regulations, each firm is required arry contact for the firm.
9.		al, last, and generation), title (if application rtificate holder who is the primary con	
			Virginia CPA
	Name	Title	Certificate Number
10	listed below). Check the box the 18 VAC 5-21-70 of the Virginia	ration certificate must certify to one of the nat is applicable to your firm. Requirement Board of Accountancy Regulations.	ents for Peer Review are established in
10.	the practice of public accounting and 18 VAC 5-21-		rsuant to § 54.1-4412 B of the Code of nancy Regulations. We have complied
	(1) At least fifty-one per valid CPA certificate		etermined on a firm-wide basis, hold a
	basis, is owned by p	ersons holding a valid CPA certificate,	the firm, as determined on a firm-wide except that any ownership not meeting owner has been met within one year of
	have the period sp Regulations to dispo	ecified in 18 VAC 5-21-60 B 2 of	who do not meet this requirement shall the Virginia Board of Accountancy e firm" means that the non-CPA owner
	(4) All public accounti	ng services are under the supervision	on of a person holding a valid CPA

certificate.

- (5) The firm complies with the peer review requirements set forth in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations. I hereby affirm that the firm (a) complies with the peer review provisions of § 54.1-4412 C 5 of the Code of Virginia, (b) has received a final acceptance letter from the entity administering the peer review program, and (c) will maintain its peer review documents until the later of the date of the final acceptance letter for its next peer review, or four years. A firm first initiating service after July 1, 1999 shall comply with the peer review requirement within 3 years.
- (6) The firm conducts its accounting practice in conformity with the Board's standards of practice for firms and also with standards of conduct and practice that its CPA certificate holders are required to observe in the practice of public accountancy.

(7) Any individual CPA who is responsible for supervising public accounting services and signs or authorizes another person to sign the financial statement on behalf of the firm (Supervising CPA) meets the experience requirements set forth in 18 VAC 5-21-50 of the Virginia Board of Accountancy Regulations. (8) The name of the firm is not false, misleading or deceptive. Our firm has an office in the Commonwealth that (i) is not engaged in the practice of public accounting, (ii) uses the term "Certified Public Accountant" or the "CPA title" and (iii) compiles financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS) established by the American Institute of Certified Public Accountants. We are filing this application pursuant to § 54.1-4412 D of the Code of Virginia and 18 VAC 5-21-60 C of the Virginia Board of Accountancy Regulations. We have complied with each of the requirements of § 54.1-4412 D, which requires compliance with § 54.1-4412 C 1, 2, 3 and 8 of the Code of Virginia as indicated by the following statements: (1) The firm is in compliance with the Code of Virginia and has not provided nor offered to provide services involving the practice of public accounting in the previous two years and will not provide or offer to provide such services in the future, unless it meets the requirements set forth in 18 VAC 5-21-60 B of the Virginia Board of Accountancy Regulations. (2) The firm conducts its practice in conformity with the ethical standards and standards of practice that CPA certificate holders are required to observe. (3) At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate. (4) At least fifty-one percent of the voting equity interest in the firm, as determined on a firmwide basis, is owned by persons holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retirement or departure of an owner has been met within one year of such event. (5) All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specified in 18 VAC 5-21-60 C 2 of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work in the firm" means the non-CPA owner works full-time for the firm, at least 1,000 hours per year.] (6) The name of the firm is not false, misleading or deceptive. (7) The firm complies with the peer review requirements set forth in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations. If the firm has compiled financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS), I hereby affirm that the firm (a) complies with the peer review provisions of § 54.1-4412 C 5 of the Code of Virginia, (b) has received a final acceptance letter from the entity administering the peer review program, and (c) will maintain its peer review documents until the later of the date of the final acceptance letter for its next peer review, or four years. A firm first initiating service after July 1, 1999 shall comply with the peer review requirement within 3 years. C. U Our firm has an office in the Commonwealth that (i) is not engaged in the practice of public accounting, (ii) uses the term "Certified Public Accountant" or uses the "CPA title" in its

BOA Board of Accountancy

Accountants. Our firm complies with each of the following statements:

name, and (iii) <u>does not</u> compile financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS) established by the American Institute of Certified Public

- (1) The firm is in compliance with the Code of Virginia and has not provided nor offered to provide services involving the practice of public accounting in the previous two years and will not provide or offer to provide such services in the future, unless it meets the requirements set forth in 18 VAC 5-21-60 B of the Virginia Board of Accountancy Regulations.
- (2) The firm conducts its practice in conformity with the ethical standards and standards of practice that CPA certificate holders are required to observe.
- (3) At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate.
- (4) At least fifty-one percent of the voting equity interest in the firm, as determined on a firm-wide basis, is owned by persons holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retirement or departure of an owner has been met within one year of such event.
- (5) All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specified in 18 VAC 5-21-60 C 2 of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work in the firm" means the non-CPA owner works full-time for the firm, at least 1,000 hours per year.]
- (6) All public accounting services are under the supervision of a person holding a valid CPA certificate.

11. Has your firm ever been subject to a disciplinary action imposed by any (including Virginia) local, state or

(7) The name of the firm is not false, misleading or deceptive.

	iationi	al regulatory body in the past five years that has not been reported to the Board?
No		
Yes		If yes, list the names of the jurisdictions in which a disciplinary action took place and the license Number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.
12 .A.		your firm ever been convicted in any jurisdiction of any felony? Any guilty plea or plea of contendere must be disclosed on this application.
N	No 🗆	Yes \Box If yes, please provide the information requested in 14.C.
		our firm ever been convicted in any jurisdiction of any misdemeanor? Any guilty plea or plea of nolo dere must be disclosed on this application.
N	No 🗆	Yes \Box If yes, please provide the information requested in 14.C.
	Attach	answered "yes" to either question 14.A. or 14.B., list the felony and/or misdemeanor conviction(s). a copy of <u>all</u> applicable criminal convictions, state police and court records; information on the status of your incarceration, parole, probation, etc.; and any other information you wish to have

13. I, the undersigned, certify that the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy's decision to approve this application. I will notify the Virginia Board of Accountancy if the firm is subject to <u>any</u> disciplinary action or convicted of <u>any</u> felony or misdemeanor charges (in any jurisdiction) prior to receiving the requested registration. I also certify that the firm has complied with the laws of Virginia related to Certified Public Accountants under the provisions of Chapter 44 of Title 54.1 of the Code of Virginia, and the Virginia Board of Accountancy Regulations.

Printed Name		
Signature	 Date	
Title		

Copies of the aforementioned sections of the Code of Virginia and the Virginia Board of Accountancy Regulations, as well as all applicable forms and other information, are available online at http://www.boa.state.va.us, or by calling the Board office at (804) 367-8505.

Commonwealth of Virginia Board of Accountancy 3600 West Broad Street, Suite 696 Richmond, Virginia 23230-4916 Office (804) 367-8505, Fax (804) 367-2174

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Virginia Board of Accountancy CPA FIRM PERMIT REINSTATEMENT APPLICATION

A check or money order payable to the <u>TREASURER OF VIRGINIA</u> must be mailed with your application package. <u>APPLICATION FEES ARE NOT REFUNDABLE</u>.

It is the responsibility of the CPA firm partners seeking reinstatement to become familiar with the applicable sections of the Virginia Board of Accountancy Regulations prior to completing and submitting this application for reinstatement.

CPA firm registration reinstatement in lieu of renewal and late renewal fees, are as follows:

			ve years		\$250 \$500 \$1,500 \$3,000				
1.	Firm Name								
2.	Trade Name								
3.	Federal Employer Identification Number — — — — — — — — — — — (Application will <u>not</u> be accepted without a Federal Employer Identification Number or a Social Security Number, or a Control number issued by the Virginia Department of Motor Vehicles. See Question #8 below.)								
4. Street Address (P.O. Box <u>not</u> accepted)									
	City, State, Zip Code								
5.	Mailing Address								
	City, State, Zip Code								
6.	E-mail Address								
7.	Telephone & Other Numbers (Please include your area codes)	Telephone	Facsimile	Beepe	er/Cellular				
8. Is the accounting firm authorized (in accordance with the laws of the Commonwealth of Virginia) to conduct business in Virginia?					siness in Virginia?				
	State Corporatio Clerk of the Cor	on Commission. Firms urt in the locality whe	of Authority to transact busing trading under a fictitious nature business will be conducted services. Please contact you	ame <u>must</u> attach a copy of ted. Sole proprietorships ma	the Certificate filed with the may be required to register in				
	No ☐ If no, this applic of-state businesses) desiring to co for licensure with the Virginia Bo	onduct business in Virgoard of Accountancy.		irginia State Corporation Co	ommission prior to applying				
	FOR OFFICE USE ONLY	FEE PAID	DATE RECEIVED	ISSUE DATE	CERTIFICATE NUMBER				

List your reasons for failing to renew your CPA firm registration certificate. If necessary, you may attach any additional sheet(s) of paper.						
cer			ance with 18 VAC 5-21-60 of the Virginia Board of Accountancy Regulations, you are required to designate a Ger who shall serve as a primary contact for the firm.			
Des	signa	ted CP	a certificate holder			
Vir	ginia	СРА с	ertificate number			
	ow).	Check	ants for a CPA firm registration certificate must certify to one of the following statements (either A, B or C little box that is applicable to your firm. Requirements for Peer Review are established in 18 VAC 5-21-70 of of Accountancy Regulations.			
A.			Our firm has an office in the Commonwealth providing or offering to provide services involving the practice of public accounting. We are filing this application pursuant to § 54.1-4412 B of the Code of Virginia are VAC 5-21-60 B 1 of the Virginia Board of Accountancy Regulations. We have complied with each requirement listed 54.1-4412 C of the Code of Virginia as indicated by the following statements:			
		(9)	At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate.			
		(10)	At least fifty-one percent of the voting equity interest in the firm, as determined on a firm-wide basis, is owned by pe holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retireme departure of an owner has been met within one year of such event.			
		(11)	All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specification of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work if firm" means that the non-CPA owner works full-time for the firm, at least 1,000 hours per year.]			
		(12)	All public accounting services are under the supervision of a person holding a valid CPA certificate.			
		(13)	The firm complies with the peer review requirements set forth in 18 VAC 5-21-70 of the Virginia Board of Account Regulations. I hereby affirm that the firm (a) complies with the peer review provisions of § 54.1-4412 C 5 of the Co Virginia, (b) has received a final acceptance letter from the entity administering the peer review program, and (c) maintain its peer review documents until the later of the date of the final acceptance letter for its next peer review, or years. A firm first initiating service after July 1, 1999 shall comply with the peer review requirement within 3 years.			
		(14)	The firm conducts its accounting practice in conformity with the Board's standards of practice for firms and also standards of conduct and practice that its CPA certificate holders are required to observe in the practice of paccountancy.			
		(15)	Any individual CPA who is responsible for supervising public accounting services and signs or authorizes another p to sign the financial statement on behalf of the firm (Supervising CPA) meets the experience requirements set forth VAC 5-21-50 of the Virginia Board of Accountancy Regulations.			
		(16)	The name of the firm is not false, misleading or deceptive.			
В.	Our firm has an office in the Commonwealth that (i) is not engaged in the practice of public accounting, (ii) uses the term "Certified Public Accountant" or the "CPA" designation in its name, and (iii) con financial statements in accordance with the Statements on Standards for Accounting and Review Services (SS. established by the American Institute of Certified Public Accountants. We are filing this application pursuant to § 4412 D of the Code of Virginia and 18 VAC 5-21-60 C of the Virginia Board of Accountancy Regulations. We complied with each of the requirements of § 54.1-4412 D, which requires compliance with § 54.1-4412 C 1, 2, 3 and the Code of Virginia as indicated by the following statements:					
			(8) The firm is in compliance with the Code of Virginia and has not provided nor offered to provide services involved the practice of public accounting in the previous two years and will not provide or offer to provide such service the future, unless it meets the requirements set forth in 18 VAC 5-21-60 B of the Virginia Board of Accoun Regulations.			
			(9) The firm conducts its practice in conformity with the ethical standards and standards of practice that CPA certiholders are required to observe.			

	(11)	At least fifty-one percent of the voting equity interest in the firm, as determined on a firm-wide basis, is owned by persons holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retirement or departure of an owner has been met within one year of such event.
	(12)	All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specified in 18 VAC 5-21-60 C 2 of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work in the firm" means the non-CPA owner works full-time for the firm, at least 1,000 hours per year.]
	(13)	The name of the firm is not false, misleading or deceptive.
	(14)	The firm complies with the peer review requirements set forth in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations. If the firm has compiled financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS), I hereby affirm that the firm (a) complies with the peer review provisions of § 54.1-4412 C 5 of the Code of Virginia, (b) has received a final acceptance letter from the entity administering the peer review program, and (c) will maintain its peer review documents until the later of the date of the final acceptance letter for its next peer review, or four years. A firm first initiating service after July 1, 1999 shall comply with the peer review requirement within 3 years.
С. 🗆	publ comp (SSA	firm has an office in the Commonwealth that (i) is not engaged in the practice of ic accounting, (ii) uses the term "Certified Public Accountant" or the "CPA" designation in its name, and (iii) does not pile financial statements in accordance with the Statements on Standards for Accounting and Review Services (ARS) established by the American Institute of Certified Public Accountants. Our firm complies with each of the wing statements:
	(1)	The firm is in compliance with the Code of Virginia and has not provided nor offered to provide services involving the practice of public accounting in the previous two years and will not provide or offer to provide such services in the future, unless it meets the requirements set forth in 18 VAC 5-21-60 B of the Virginia Board of Accountancy Regulations.
	(2)	The firm conducts its practice in conformity with the ethical standards and standards of practice that CPA certificate holders are required to observe.
	(3)	At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate.
	(4)	At least fifty-one percent of the voting equity interest in the firm, as determined on a firm-wide basis, is owned by persons holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retirement or departure of an owner has been met within one year of such event.
	(5)	All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specified in 18 VAC 5-21-60 C 2 of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work in the firm" means the non-CPA owner works full-time for the firm, at least 1,000 hours per year.]
	(6)	All public accounting services are under the supervision of a person holding a valid CPA certificate.
	(7)	The name of the firm is not false, misleading or deceptive.
		ver been subject to a disciplinary action imposed by <u>any</u> (including Virginia) local, state or national regulatory body in at has not been reported to the Board?
No 🗆		
Yes \square	s, list the names of the jurisdictions in which a disciplinary action took place and the license number. ide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were used (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attaches of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this er. If necessary, you may attach any additional sheet(s) of paper.	

(10) At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate.

14.	A.	Has your firm ever been convicted in any jurisdiction of any felony? Any guilty plea or plea of nolo contendere must be disclosed on this application.					
		No 🗆		Yes \square	If yes, please provide the information requested in 14.C.		
	F.	Has your firm ever been convicted in any jurisdiction of any misdemeanor? Any guilty plea or plea of nolo contendere must be disclosed on this application.					
-		No 🗆		Yes 🗆	If yes, please provide the information requested in 14.C.		
-							
G. If you answered "yes" to either question 14.A. or 14.B., list the felony and/or misdemeanor conviction(s). Attach a copy all applicable criminal convictions, state police and court records; information on the current status of your incarceration, parole, probation, etc.; and any other information you wish to have considered with this application (i.e., reference letters, documentation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) or paper.							
Virgi discip certif	nia B olinar y tha	oard of Act y action or t the firm h	countancy convicted nas compli	s decision to of any felored with the l	going statements and answers are true, and I have not suppressed any information that might affect the paperove this application. I will notify the Virginia Board of Accountancy if the firm is subject to any ny or misdemeanor charges (in any jurisdiction) prior to receiving the requested registration. I also laws of Virginia related to Certified Public Accountants under the provisions of Chapter 44 of Title a Board of Accountancy Regulations.		
Printe	ed Na	ime					
Signa	iture				Date		
Title							
<i>©</i> *					ections of the Code of Virginia and the Virginia Board of Accountancy Regulations, as well as all nation, are available online at http://www.boa.state.va.us , or by calling the Board office at (804) 367-		