Should My Firm Enroll in a Peer Review Program?

Is your firm enrolled in a peer review program? Should it be? Mary Kelly, the NCACPA’s Peer Review Coordinator, and J. Michael Barham, CPA, Deputy Director of the Board, answer these questions and more in the following article.

Which firms should be enrolled in a peer review program? Any CPA firm or CPA (if the CPA is a sole practitioner) that issues a report asserting to be in accordance with AICPA professional standards is required by 21 NCAC 08M .0105, Peer Review Requirements, by the AICPA (if the CPA is a member), and by the NCACPA (if the CPA is a member) to enroll in a peer review program.

How does the AICPA define accounting and auditing practice? The AICPA Peer Review Standards define a CPA firm’s accounting and auditing practice as all of the CPA firm’s engagements performed under the Statements on Auditing Standards (SAS), Statements on Standards for Accounting and Review Services (SSARS), Statements on Standards for Attestation Engagements (SSAEs), Government Auditing Standards (“Yellow Book”) issued by the US Government Accountability Office, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Which firms are not required to participate in a peer review program? If a CPA firm’s highest level of service is an engagement consisting only of compilations issued without reports for use by the management only and if the CPA firm has signed an engagement letter with the client documenting the understanding of the engagement with the client, then the CPA firm is not required to enroll in a peer review program in North Carolina.

In which peer review program should a CPA firm enroll? The Board has entered into an agreement with the NCACPA for the NCACPA to administer the Peer Review program for all licensees of the Board (regardless of membership in the AICPA or the NCACPA) that are required to participate in a peer review program.

How does a CPA firm enroll in the peer review program? A CPA firm enrolls in the peer review program by submitting an enrollment form to the NCACPA by the report date of their initial engagement. Enrollment forms are available from the NCACPA website, www.ncacpa.org, (click on “Resources,” then click on “Peer Review”) or by contacting Mary Kelly by telephone at (919) 469-1040 ext. 136, or by e-mail at mckelly@ncacpa.org.

When is the peer review due? 21 NCAC08M .0105(c) states that a CPA firm must furnish to the peer review program its first peer review report, the

Peer Review continued on page 6

Change in Ethics CPE Courses

At its January 24, 2011, meeting, the Board made a change in the approved ethics CPE courses available for licensees to take to meet the annual ethics CPE requirement [21 NCAC 08G .0410].

Effective for the 2011 CPE year (January 1 - December 31, 2011), any ethics CPE course (regulatory or behavioral ethics and conduct) offered by a CPE sponsor that is registered with the Board or with the National Association of State Boards of Accountancy (NASBA) National Registry of CPE Sponsors, is considered to be a Board-approved ethics CPE course that qualifies for compliance with the Board’s annual ethics CPE requirement.

If you have any questions regarding the ethics CPE requirement, please contact Cammie Emery at cemery@nccpaboard.gov.
Disciplinary Action

Dudley R. Coppage, II, #14079
Raleigh, NC  01/24/2011

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14079 as a Certified Public Accountant.
2. Respondent represented to the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty-two and one-half (42.5) hours of continuing professional education (CPE), including eight and one-half (8.5) hours of carryforward, had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent’s representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent failed to provide the certificates of completion needed to document any CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was represented on his renewal. Respondent subsequently disclosed to the Board that he did not earn the number of hours he had originally reported for 2009, and stated that he actually completed only eighteen and one-half (18.5) hours of CPE, including a Board-approved ethics CPE course and eight and one-half (8.5) hours of carryforward.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent’s actions as set out above constitute violations of NCGS 93-12(8b), 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), .0101(b), .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent’s application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent’s certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and
   d. Sixty-two (62) hours of CPE in the twelve (12) months preceding the application, including an eight (8) hour accounting law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand ($1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

Have a Comment or Question?
Do you have a comment or question about information published in the Activity Review? Do you have a suggestion for an article?
We welcome your comments and suggestions; drop us a line by e-mail at lhearn@nccpaboard.gov or rbrooks@nccpaboard.gov.

2011 Board Meetings

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Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

*1:00 p.m.

The Notice provides guidance regarding the requirement to obtain a preparer tax identification number (PTIN) and identifies the forms that qualify as tax returns or claims for refund for purposes of those regulations.

The Notice also provides interim rules applicable to certain PTIN holders during the implementation phase of the new regulations governing tax return preparers.

Until further guidance is issued, the IRS, in accordance with the authority to provide exceptions to the PTIN rules will permit any individual 18 years or older to pay the applicable user fee and obtain a PTIN permitting the individual to prepare, or assist in the preparation of, all or substantially all of a tax return or claim for refund for compensation if:

- the individual is supervised by an attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary who signs the tax return or claim for refund prepared by the individual and provide a supervising individual’s PTIN or other number if prescribed by the IRS.

If at any point the individual is no longer supervised by the signing attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary, the individual must notify the IRS as prescribed in forms, instructions, or other appropriate guidance and will not be permitted to prepare, or assist in preparing, all or substantially all of a tax return or claim for refund for compensation under this provision.

Individuals applying for a PTIN under this provision will be required to certify on the PTIN application that they are supervised by an attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary who signs the tax return or claim for refund prepared by the individual and provide a supervising individual’s PTIN or other number if prescribed by the IRS.

Individuals applying for a PTIN under this provision will be required to certify on the PTIN application that they are supervised by an attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary who signs the tax return or claim for refund prepared by the individual and provide a supervising individual’s PTIN or other number if prescribed by the IRS.

The IRS has determined that individuals applying for a PTIN must meet certain education requirements.

Although individuals who obtain a PTIN under this provision and prepare, or assist in preparing, all or substantially all of a tax return or claim for refund for compensation will not be subject to a competency examination or continuing education requirements.

These individuals, however, may not sign any tax return they prepare or assist in preparing for compensation, represent taxpayers before the IRS in any capacity, or represent to the IRS, their clients, or the general public that they are a registered tax return preparer or a Circular 230 practitioner.

Although individuals who obtain a PTIN under this provision are not practitioners under Circular 230, they are, by preparing, or assisting in the preparation of, a tax return for compensation, acknowledging that they are subject to the duties and restrictions relating to practice in subpart B of Circular 230.
Reclassifications

Individuals who obtain a PTIN under this provision and prepare, or assist in preparing, all or substantially all of a tax return or claim for refund for compensation will not yet be subject to a competency examination.

These individuals are not currently required to satisfy the same continuing education requirements that a registered tax return preparer must complete to renew their PTIN.

In the future, the IRS may require through forms, instructions, or other appropriate guidance that these individuals complete continuing education to renew their PTIN.

Individuals who obtain or renew a PTIN under this provision may sign the tax returns or claims for refunds that they prepare for compensation as the paid preparer.

These individuals may also represent taxpayers before revenue agents, customer service representatives, or similar officers and employees of the IRS (including the Taxpayer Advocate Service) during an examination if the individual signed the tax return or claim for refund for the taxable year under examination.

They may not, however, represent to the IRS, their clients, or the general public that they are a registered tax return preparer or a Circular 230 practitioner. Enrolled retirement plan agents and enrolled actuaries who obtain a PTIN under this provision may continue to practice and represent as provided in Circular 230.

Although individuals who obtain a PTIN under this provision are not practitioners under Circular 230, they are, by preparing, or assisting in the preparation of, a tax return for compensation, acknowledging that they are subject to the duties and restrictions relating to practice in subpart B of Circular 230.

The IRS may, by written notification, revoke a PTIN obtained under this provision if the tax return preparer willfully violates applicable duties and restrictions prescribed in Circular 230 or engages in disreputable conduct.

Preparer Rules
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Retired Status
“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

Inactive Status
“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].
Forfeitures

Pursuant to NCGS 93-12(5), on August 9, 2010, the following North Carolina CPA certificates were forfeited for failure to submit the 2009-2010 certificate renewal form as required by NCGS 93-12(8). As of January 31, 2011, these individuals had not been approved for reinstatement or reissuance nor did they have an application for reinstatement or reissuance pending.

Philip David Ameen, #7801 New Canaan, CT Glenda Glenn Leduc, #21914 Covington, GA
Larry Douglas Bailey, Jr., #30139 Waxhaw, NC Michael Gregory Lieto, #32810 Charlotte, NC
David Michael Baker, #12109 Charlotte, NC Walter Randall Louis, #31424 Charlotte, NC
Sid F. Baker, #27013 Hoffman, NC Robert William Martin, II, #17528 Davidson, NC
Michael David Beach, #24221 Asheville, NC Elizabeth Michelle McEuen, #34273 Durham, NC
Kimberly Elaine Benson, #33604 Phoenix, MD Timothy Paul McGuire, #19164 New Castle, VA
William Raymond Blum, #5195 Atlanta, GA C. Douglas Meccimore, Jr., #18621 Greensboro, NC
William Rangeley Brumfield, Jr., #21759 Roanoke, VA Jamison Ashlee Meredith, #28866 Dallas, TX
Deborah Spencer Butler, #12520 Greensboro, NC Alison Fowlkes Monroe, #24083 Raleigh, NC
Christy Caldwell, #30341 Argyle, TX Kristen Elizabeth Nickle, #33671 Charlotte, NC
Patrick Irving Camblin, #33772 Lake Mary, FL Samuel Richard Odom, Jr., #27395 Ponte Vedra, FL
Matthew Taylor Clark, #32727 Greenwood, SC Nicole Jeanine Olesen, #31136 Clinton, NY
Courtney Riddick Cloyd, #27884 Corapeake, NC Travis A. Perry, #30688 Deland, FL
David Cecil Cork, #29084 Trussville, AL Charles M. Phillips, #25656 Atlanta, GA
Kirby Dean Dellinger, #10949 Charlotte, NC Richie Darnell Phillips, #27640 Hickory, NC
John Kurth Dohmann, II, #20506 Houston, TX Julie Barr Plexico, #33883 Charlotte, NC
Lynda Ervin, #16438 Rock Hill, SC Anthony J. Priore, #31741 Amherst, NY
Virgene Ava Foreman, #29490 Greensboro, NC Mary Kathryn Joyner Quinn, #21863 Wilson, NC
Harold H. Fortner, #2482 Raleigh, NC Sylvester Reed, #18333 Clinton, MD
Kristen Moore Goodloxson, #23677 Cedar Rapids, IA David Charles Remmells, #34070 Morgantown, WV
Donn Groene, #34670 Belmont, NC Anthony C. Rispoli, #31139 Meridian, MS
Lance Wayne Gurel, #31992 N Miami Beach, FL James Lewis Rodefer, #23270 Knoxville, TN
James Edgar Halstead III, #30494 Rocky Mount, VA John Joseph Salengo, #14755 Durham, NC
Amanda C. Herron, #33223 Dallas, TX Candace Lynn Scappator, #32978 Charlotte, NC
James Earle Hinton, #29459 Stillwater, OK Matthew G. Sherwood, #33554 Charlotte, NC
Sybil Ann Hobgood, #20476 Safety Harbor, FL Angela Quintina Smith, #22222 Lithonia, GA
Henry Anderson Holland, #9297 Lenoir, NC Elke Sperling, #32429 Raleigh, NC
Michelle B. Holloway, #22955 Fayetteville, NC Gregory A. Thompson, #30358 Atlanta, GA
Bradley Thomas Hubacher, #21333 Charlotte, NC Yukon Micheal Tomisato, #24188 Phoenix, AZ
Michael Blair Hughes, #34180 Charlotte, NC Michael Thomas Umscheid, #25455 Norfolk, VA
L. Bradley Hurrell, #27508 Charlotte, NC Denise Wright Vaughan, #22504 Cedar Grove, NC
Phyllis S. Ingram, #25734 Montgomery, AL Joan Henley Vines, #30565 Dallas, TX
Margaret Sawyer Kearney, #27895 Tampa, FL Matthew G. Walker, #26981 Miami, FL
Jeffrey K. Kerr, #19374 Atlanta, GA Jerry S. Williford, #25738 Charlotte, NC
James Arthur Klein, Jr., #17655 Raleigh, NC Chen Zhang, #33597 Charlotte, NC
Patricia DiMaria Korbini, #28097 Reston, VA
letter of comments, the letter of response, and any work papers required for the peer review program within 24 months of the issuance of the first report provided to a client.

Is there more information available about the peer review program? The NCACPA website, www.ncacpa.org, has a section dedicated to the peer review program (click on “Resources,” then click on “Peer Review”). The section includes links to the AICPA peer review website and a “Peer Review Q & A” by the AICPA.

You may also contact J. Michael Barham, CPA, the Board’s Deputy Director, by telephone at (919) 733-4222 or by e-mail at mbarham@nccpaboard.gov.

You may also contact the NCACPA’s Peer Review Coordinator Mary Kelly, by telephone at (919) 469-1040 ext. 136, or by e-mail at mckelly@ncacpa.org.

Rules Effective February 1, 2011

On October 21, 2010, the Board conducted a rule-making hearing to amend the North Carolina Accountancy Rules.

In late January, the Office of Administrative Hearings notified the Board that the Rules Review Commission had approved the rules with a February 1, 2011, effective date.

The amendments were necessary to address changes in the departmental rules, contested cases, the Uniform CPA Exam, reciprocal licensure, registration and renewal, professional corporations and professional limited liability companies, peer review, and professional ethics and conduct.

The specific rules amended are as follows:

- 21 NCAC 08A .0301 & .0309;
- 21 NCAC 08C .0126;
- 21 NCAC 08F .0101, .0103, .0105, .0302, .0304, .0401, & .0410
- 21 NCAC 08H .0101;
- 21 NCAC 08J .0101, .0105, .0108, .0109, & .0111;
- 21 NCAC 08K .0105;
- 21 NCAC 08M .0105 & .0106; and
- 21 NCAC 08N .0206, .0207, .0215, .0302, .0306, .0307, .0402, & .0409.

The final text of the amended rules has been incorporated into the rules portion of the Board’s website, www.nccpaboard.gov.

An official copy of the North Carolina Administrative Code is available online through the Rules Division of the Office of Administrative Hearings website, www.oah.state.nc.us/rules.

If you have questions regarding the rule-making process, the amended rules, or the application of an amended rule, please contact Robert N. Brooks, the Board’s Executive Director, by e-mail at rbrooks@nccpaboard.gov.

Advertising or Other Forms of Solicitation

As tax season swings into high gear, your CPA firm may plan to run advertisements offering to prepare federal or state income tax returns.

If you choose to run an ad, be sure that you understand the Board’s advertising and forms of solicitation rule, 21 NCAC 08N .0306, which addresses advertising which may be deceptive.

Foremost, your advertisement should be accurate and contain meaningful information that is not misleading or deceptive to consumers.

For example, an ad should not include qualitative or quantitative descriptions, such as expert or reasonable, which cannot be documented.

After all, the fees that you deem “affordable” may not be affordable to everyone who reads your advertisement.

What you define as “fast” or “friendly” service, may not be considered “fast” or “friendly” by a client.

Your ad may contain the names of the CPA firm owner(s) and CPAs licensed to practice in North Carolina; however, you must distinguish between the CPAs who are owners and the CPAs considered professional staff.

Although NCGS 93-9 allows CPA firms to hire assistant accountants or clerks who are not CPAs, ads that contain the names of unlicensed staff members are not allowed.

The statute states that “such employees work under the control and supervision of certified public accountants...and do not hold themselves out as engaged in the practice of public accounting.” The public should not be led to believe that uncertified employees are CPAs.

21 NCAC 08N .0306(b) addresses the use of specialty designations in advertisements or other forms of solicitation by stating, “A CPA may advertise the nature of services provided to clients but the CPA shall not advertise or indicate a specialty designation or other title unless the CPA has met the requirements of the granting organization for the separate title or specialty designation and the individual is currently on active status and in good standing with the granting organization for the separate title or specialty designation.”

The public and the profession’s interests are best served when CPA firms or individual CPAs take reasonable steps to avoid advertisements that confuse or mislead consumers.

Annual License Renewal

In mid-March, licensees will be able to complete their annual certificate renewals online through the Board’s website, www.nccpaboard.gov. Additional information regarding the renewal process will be published in the March Activity Review.
At its January 24, 2011, meeting, the Board approved the following individuals as North Carolina CPAs:

Aimee Leigh Yoars Baker
Holly Elizabeth Adams
Matthew Roland Adams
Nneka Atinuke Amuta
K. (Kate) Ellen Anthony
Jennifer Michelle Applegate
George Ronald Atkinson
Sean Ian Baker
Elizabeth Riegel Barry
Tae Christifer Berg
Susan C. Bersch
Patricia M. Powell Biscoe
Jennifer Smyla Brunell
Derek Joseph Bulmer
Loretta Dawn Byrd
Claire Ellington Caldwell
Tara Cicely Carrington
Tong Chen
Catherine Susanne Childers
Matthew Altland Choplin
Melissa Brooks Clapp
Carlton Robert Clarke
Amy Kathleen Claus
Larry Arthur Robert Clever
Shawn Christopher Cornell
Stephen Wray Craver
Emily Allison Daniel
Abby Marie Dattero
Caroline Jane Daughtry
Mary Katherine Davis
Jessica Lynn Daymude
Camilla J. Desmarais
Rebecca Templeton Earnhardt
Fowzia Shoaib Essani
Andrew Vaughn Evans
Chien Fang
Stephanie Nicole Fennimore
Joanne N. Ferguson
Susan Lynn Fleck
Meredith Anne Flittner
Joseph Paul Fullerton
Wendy Jackson Gates
Salvatore Albert Gough
Hannah Elizabeth Grantham
Erin Charlotte Graul
Stephanie Antionette Hairston
Benjamin Ellis Hamilton
Kenrick Ross Handy
Gregory Lawrence Hanford
Corbin Elizabeth Hankins
Elizabeth Ann Hanlon
Jennifer Wagaman Harris
Timothy John Harris
Stephanie Moses Haynes
Shay Fortner Heckard
Bethany Jean Hong
Chunbo Huang
Graham Kevin Hunt
Rodney Paul Jackson
Kevin Lamont James
Andrew Rangeley Jett
Paul David Johnson
Catherine Hyunjung Joo
Megan Ashley Karonis
Jennifer Ellen Kimmel
Jerome Kline
Amanda Jennifer-Rose Koser
Lauren C. Kraselsky
Kevin Louis Kriener
Philip Lewis Kurland
Donna Lee LaBounty
Michael Scott Lail
Katherine Loraine Lampron
Casey M. Leonard
Benjamin Zachary Levin
William C. Levine
Dean Michael Luebbe
Casey Rae Lutz
Stephen Thomas Maciag
Shawn Patrick Maclam
Shalyn Elizabeth Marion
Gregory Thomas Mauro
David John McCole
Elizabeth Anne McKnight
Viony G. Medlin
Grayson Patrick Miller
Melissa Ellen Cole Miller
Delores Dennis Mills
Daniel Rudell Mullinix
Brittany Michelle Murray
Sarah Elizabeth Noone
Sara Morgan Norris
Osasere Daniel Oluoha
Norma Lafond Parham
Mina Park
Grady Siler Patterson, IV
Amy Leigh Phillips
Avril M. Pinder
David Stanfred Poisson
Tracey Lynne Pordon
Leonard Dale Powell
Adam Lewis Quattlebaum
Darla Kay Redmond
Matthew Heath Schichtel
Daniel Justin Sembler
Christopher David Shrewsbury
Andrew Cameron Small
Regina Phelps Sorrell
Holden Elizabeth Sours
Ryan F. Spaak
Arthur Craig Springer, II
Tina Jane Stamos
William Neil Stroud
Christina J. Synn
Jeffrey Daniel Tente
Rebecca Fuller Trask
Lawson Anderson Travers
Geordie Emerson Ulmer
Andrea Maria Vann
Andrew Scott Volz
Amanda Estes Wheeler
Elizabeth Heath Whitmer
William Jonathan Wheeler
Erin Dahlen Wise
Kevin Dion Wyatt

Certificates Issued
Notice of Address Change

Certificate Holder ____________________________________________  Last Name Jr./III First Middle
Certificate No. ___________  Send Mail to  ___Home ___Business
New Home Address ____________________________________________
City _____________________ State _____ Zip___________
CPA Firm/Business Name _________________________________________
New Bus. Address ______________________________________________
City _____________________ State _____ Zip___________
Telephone: Bus. ( ) ___________ Home ( ) _____________
Bus. Fax ( ) ______________ E-mail Address ________________________
Signature ___________________________  Date ___________

Mail: PO Box 12827  Raleigh, NC 27605-2827
Fax: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.