



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 03-2011

2011-2012 Individual Certificate Renewal

Online individual license renewal for the 2011-2012 license year is now available on the Board's website, www.nccpaboard.gov.

An improvement in the online renewal system is that additional browsers are accommodated; a licensee may renew using Internet Explorer, Mozilla Firefox, Google Chrome, or Apple Safari.

To renew online, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2010 CPE requirement, and a valid MasterCard or VISA account number (including the security code) with the card expiration date and complete billing address.

Please note that each licensee's renewal must be a separate and distinct online transaction.

If a CPA firm has multiple licensees and prefers to submit a lump sum payment by mail and needs renewal forms e-mailed to the firm, please submit a list of the licensees and their certificate numbers to alices@nccpaboard.gov.

To access the online renewal, the licensee must navigate to the Board's website, www.nccpaboard.gov, and click on the "online renewal" link located at the bottom of the menu on the left-hand side of the page.

When the renewal page displays, the licensee will click on the "individual" link to launch the renewal process.

On the "Licensee Log-In" page, the licensee will enter his or her Social Security number and North Carolina CPA certificate number and click "submit."

NOTE: If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the online renewal after he or she provides the required information, but before clicking the "submit" button.

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the online renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete and accurate contact information.

To update an address, the licensee must click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business/practice address).

If a complete mailing address and e-mail address is not provided, the licensee will not be allowed to continue with the renewal process.

If a licensee is using his or her home address or business/practice address as the mailing address, the licensee does not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address).

Please note that the address selected as the licensee's mailing address is the address that will be displayed in the searchable database on the Board's website. If a licensee does not want his or her home address to display on the Board's website, he or she must select the business/practice address as the mailing address.

In the "Certificate and Licensee Information" section, the licensee must select the proper occupation and concentration category from the pop-up lists, type in his or her job title, indicate if he or she is a member of the AICPA and/or NCACPA, and click the "continue" button.

CPE compliance information is entered on Page 2 of the renewal. The licensee must read each item carefully, select the appropriate answer, and click "submit."

NOTE: If the licensee selects answer "B" because he or she was licensed after January 1, 2011, the licensee will not be able to view Page 3 where licensees who report CPE will enter the CPE hours

Renewal
continued on page 2

Renewal *continued from front*

completed. Instead, the licensee will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2009, the CPE credits earned in 2010, and the CPE hours for carry-forward into 2011.

If the number of carry-forward hours brought forward from 2009 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery by e-mail at cemery@nccpaboard.gov for verification of the licensee's CPE hours. After the CPE hours are verified by Board staff, the renewal process may be completed.

The system will automatically add the carry-forward hours earned in 2009 (Block A) to the CPE hours earned in 2010 (Block B), and place the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2010 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement.

After clicking the "submit" button, the licensee will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the licensee must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click "submit."

The moral character data for a licensee who has not previously filed a certificate renewal is applicable for the period since the filing of his or her certificate application. The moral character data for licensees who have previously filed a certificate renewal is applicable for the period since the filing of their last renewal.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's website, www.nccpaboard.gov.

In addition, the licensee is certifying that the information provided on the renewal form is correct and complete. When the licensee accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The Board's website is certified by Comodo (www.comodogroup.com) as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway (www.verisign.com).

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's website as part of the bank's "Trustkeeper" program.

The 2011-2012 certificate renewal fee is \$60.00, an increase of \$10.00 from 2010 and the first increase in the certificate renewal fee since 1999.

Please note that the Board accepts only MasterCard and VISA for online payment of the renewal fee. All fields on the payment page of the renewal are required. If the licensee does not fill in all fields properly, the transaction will fail and the licensee will be prompted to correct the information entered.

Account information is not submitted until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the licensee may print the acknowledgment page to confirm that the renewal was processed; the credit card statement serves as the licensee's payment receipt.

A licensee who does not wish to submit credit card information using the secure website, but still wishes to pay by credit card, may submit a copy of his or her online renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209.

A licensee who wishes to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and mailing the completed pages, with a check or money order for \$60.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827.

Online renewals are processed in real time; the Board's database is updated immediately. A licensee may check the status of his or her renewal by using the "Licensee Search" function of the Board's website to confirm that the license expiration date has been changed to June 30, 2012.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, licensees may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the \$60.00 fee prior to July 1, 2011, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2011. Forms for inactive or retired status are available on the website, www.nccpaboard.gov, by calling (919) 733-4222, or by sending an e-mail to vanessiaaw@nccpaboard.gov.

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by e-mail at buckw@nccpaboard.gov or by telephone at (919) 733-1421.

Board Office Closed

In accordance with the State of North Carolina calendar, the Board office will be closed April 22, 2011, in observance of Good Friday.

2011-2012 NORTH CAROLINA ONLINE CERTIFICATE RENEWAL INSTRUCTIONS

The Board staff encourages licensees to renew early. If there is a problem with a licensee's renewal and staff finds it at the beginning of the renewal season, the licensee may have time to correct it. If a licensee renews close to the June 30 deadline, he or she may encounter renewal server slowdowns and may miss the opportunity to correct problems. A licensee who fails to renew will forfeit his or her CPA certificate. A licensee may print the final renewal acknowledgement page to confirm that his or her renewal was processed; a credit card statement also serves as a receipt. If a licensee wishes to keep a copy of the information submitted, he or she may print each page of the online renewal after he or she has completed the information required, but before clicking the "continue" button. A licensee may also check his or her personal record in the "Licensee Search" section of the Board's website, www.nccpaboard.gov, to confirm an updated expiration date for his or her certificate. The website is updated in real time. If a licensee encounters errors during the renewal, he or she should restart his or her computer and try again; restarting the computer fixes the majority of problems that occur.

A licensee will need four things to complete his or her renewal: 1) his or her North Carolina CPA certificate number; 2) his or her Social Security number; 3) the number of CPE hours earned to meet the 2010 requirement; and 4) a valid MasterCard or VISA number (including security code) and valid expiration date. The Board's website is certified as secure by Comodo for web-based transactions. A licensee may use Internet Explorer, Mozilla Firefox, Google Chrome, or the Apple Safari browser to complete the on-line renewal.

I. Page 1 of the online renewal lists the licensee's personal information from the Board's files. The licensee must review and correct the information as necessary so that the Board's records are current and complete. A licensee must provide the Board with a full address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete, accurate information and will be able to contact the licensee if necessary. Addresses are updated by clicking on the blue highlighted link (such as Mailing Address) and changing each address (mailing address, business/practice address, or home address) as needed. A licensee will not be allowed to complete the renewal and exit the system without providing a mailing address and an e-mail address. If a licensee is using his or her home address or business address as the mailing address, he or she does not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address). However, the Board must have a licensee's home and business address on file. Use only the occupation and concentration categories provided in the pop-up lists.

II. Page 2 of the online renewal pertains to the mandatory CPE requirement.

A. If a licensee completed the 40-hour requirement, including at least eight (8) hours of non-self study credit and an ethics CPE course (regulatory or behavioral) offered by a CPE Sponsor registered with the Board or with the NASBA (National Association of State Boards of Accountancy) National CPE Sponsor Registry, in calendar year 2010, check Box A. If a licensee was certified in North Carolina during the second, third, or fourth quarters of 2010, his or her CPE requirement for that year is prorated (30 hours, 20 hours, and 10 hours respectively). Hours earned in excess of the minimum requirement may be carried forward into 2011 (maximum carry-forward is 20).

B. If a licensee was certified in North Carolina after January 1, 2011, check Box B because persons certified after that date may not report any CPE earned in 2010 or any carry-forward from prior years. The licensee will not be able to view Page 3 where licensees who report CPE input the hours taken, but will be automatically redirected to Page 4 instead.

C. If a licensee took some of his or her 2010 CPE after the December 31, 2010, deadline, but before June 30, 2011, and needs to use those courses to meet the 2010 requirement, check Box C. Taking CPE after the deadline may result in a letter of warning pursuant to 21 NCAC 08G .0406(b). If a licensee did not meet the CPE requirement by June 30, 2011, he or she does not qualify for renewal.

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D. If a licensee took some of the 2010 CPE after the December 31, 2010, deadline, but before June 30, 2011, and the Board granted him or her an extension, check Box D. Note that an extension must have already been formally approved by the Board, and the licensee should have received written confirmation that the extension was granted.

E. If a licensee is a non-resident of North Carolina, he or she may comply with the CPE requirements in the state where he or she is licensed as a CPA and works or resides. [21 NCAC 08G .0410]. To claim compliance with out-of-state CPE requirements, check Box E. If a licensee checks Box E, North Carolina will no longer track any carry-forward hours for the licensee. Note that if a licensee shows a North Carolina address, he or she will not be allowed to choose this option.

III. Report CPE hours on Page 3. The Board will audit a sample of licensees to ensure compliance. Individuals selected for the CPE audit will be contacted by the Board and must provide the required documentation by the deadline specified.

A. Block A shows the number of carry-forward hours brought forward from 2009 (20 maximum). If this number does not agree with the licensee's records, he or she should e-mail Cammie Emery at cemery@nccpaboard.gov before completing the online renewal. Staff will verify the licensee's claim so that he or she may properly complete the renewal after the issue has been resolved.

B. Enter the total number of CPE hours for the courses earned in 2010. If a licensee completed courses between January 1 and June 30, 2011, he or she may renew by combining the 2010 and 2011 hours, but he or she may be issued a Letter of Warning.

C. The renewal system will automatically add the carry-forward hours earned in 2009 (Block A) to the CPE hours earned in 2010 (Block B), and put the total in the Total Hours Reported block (Block C). Forty hours is the minimum total unless the 2010 CPE requirement was prorated or the licensee is claiming compliance with another state's CPE requirement [21 NCAC 08G .0401(e)].

D. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20). NOTE: If the CPE requirement for 2010 was prorated, the licensee may carry over up to 20 hours in excess of the requirement.

IV. Moral character data is requested on Page 4. Please answer the appropriate item(s) affirmatively and type a brief explanation in the text box at the bottom of Page 4. The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

V. Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The most current copy may be accessed on the Board's website, www.nccpaboard.gov, or by clicking the links embedded in the renewal. The licensee is also certifying that the information provided on the online renewal is correct and complete.

VI. The renewal fee is \$60. The Board accepts only MasterCard and VISA or a debit or purchasing card with the MasterCard or Visa logo for payment. The renewal is considered incomplete if a credit card charge is not authorized by the issuing financial institution. If a licensee wishes to mail the completed form with a check or money order, he or she may do so by signing the last page of the renewal and submitting all pages of the completed form and the required fee to the Board at PO Box 12827, Raleigh, NC 27605-2827.

Change of Status: A licensee may elect retired or inactive status by submitting the proper form. CPAs on inactive or retired status are not required to renew their certificates, report CPE, or pay a renewal fee. A licensee may obtain the form for inactive or retired status from the Board's website, www.nccpaboard.gov, or by calling the Board office at (919) 733-4222. The deadline to request retired status is June 30. A licensee may qualify for retired status if he or she is completely retired, will not receive compensation for any personal services (accounting or otherwise), and verifies his or her intention never to return to active status. The licensee must also verify that he or she will not sign as a CPA if he or she does any volunteer accounting work. A licensee may request inactive status by submitting the proper form by June 30. CPAs on inactive status may keep their CPA certificates, but must confirm that they will not use the CPA title in any way while on inactive status.

ESSENTIAL CONTINUING PROFESSIONAL EDUCATION (CPE) INFORMATION

General Information — All CPAs on active, “can’t use title,” or probationary status must comply with the CPE requirements and pay an annual renewal fee. A licensee is required to complete at least 40 hours of CPE per calendar year to renew his or her certificate. The deadline for reporting CPE credit earned is June 30. CPE hours are reported during the online certificate renewal process. Detailed listings of courses taken to meet the requirement are not submitted to the Board unless a licensee receives a letter specifically requesting such documentation. CPE hours must be rounded down to the nearest half-hour after the first full hour of credit has been earned. The Board’s CPE rules are found in Title 21, North Carolina Administrative Code (NCAC), Chapter 08G, Section .0400. Please refer to the Board’s website, www.nccpaboard.gov, for the current CPE rules.

Self-Study Courses — At least eight (8) hours of CPE credit earned in any calendar year must be non-self-study, excluding any carry-forward hours used to meet the minimum requirement. Another self-study rule stipulates that the amount of credit for all self-study courses is based on the average completion time in 50-minute hours as determined by the sponsor. Questions regarding the way the sponsor calculated the hours recommended must be answered by the course provider.

One example of self-study material that does not meet the Board’s requirement for appropriate instructional design is a “course” that consists of an examination on periodicals, guides, magazines, subscription services, books, reference manuals and supplements (*e.g.*, Journal of Accountancy, CPE Direct, tax services and handbooks, audit guides, etc.). Such programs do not meet this requirement because the material studied is not designed primarily for CPE purposes [21 NCAC 08G .0404(e)].

Ethics CPE Requirement — 21 NCAC 08G .0410 requires all licensees to take annually either two hours of ethics CPE in a group study format or four hours of ethics CPE in a self-study format. Any ethics CPE course (regulatory or behavioral) offered by a CPE sponsor registered with the Board or registered with the NASBA National CPE Sponsor Registry will be accepted for compliance with the Board’s annual ethics CPE course requirement. Submit questions regarding the ethics CPE requirement to Cammie Emery by e-mail at cemery@nccpaboard.gov.

Registered Sponsors — The Board registers sponsors that agree to conduct programs that enhance a CPA’s professional skills and meet other minimum standards. These organizations have also agreed to keep records of their programs for five years. This requirement removes some of the burden of record-keeping for CPAs taking the course, but it does not automatically mean that a CPA may claim credit for a course. A licensee is responsible for selecting the CPE courses he or she attends, and a licensee should pick only those courses that will improve his or her professional competence. The Board’s office maintains a database of registered CPE sponsors on its website, www.nccpaboard.gov. The Board’s staff can only confirm that a sponsor is registered, not that a particular course can be used for CPE purposes. Due to the large number of licensees and the volume of courses offered, the Board staff cannot “pre-approve” CPE courses.

Non-Registered Sponsors — Pursuant to 21 NCAC 08G .0404(f), a licensee may claim CPE credit for continuing education programs that are conducted by non-registered sponsors. Please refer to 21 NCAC 08G .0403 and .0404 for the types of coursework that might qualify, as well as the standards that such courses must meet. A licensee does not need to submit his or her documentation to the Board at the end of each year; a licensee should keep the documentation in his or her files for five years. Complete and accurate information regarding sponsors and courses is essential. Such documentation should include, but is not limited to:

- 1) Proof of completion of a course (must include licensee’s name as the course participant, course title, date of completion, and CPE hours recommended). This is the most important piece of documentation that licensees should save. Proof of registration or copies of course agendas are not adequate proof of attendance;
- 2) The instructor’s biography, indicating both general teaching competence and particular mastery of the subject matter of the course;
- 3) A description of the facilities used and the number of other participants;

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- 4) Information about the course developer and sponsor; and
- 5) A description of course objectives, prerequisites, experience level, content, required advance preparation, teaching method used, and CPE credit recommended.

General Guidelines — CPE courses offered by any sponsor should be on a professional level and should relate to the field of accountancy. The seven approved subject areas for CPE programs as set forth in 21 NCAC 08G .0404(b) are:

- 1) Accounting and Auditing
- 2) Consulting Services
- 3) Ethics
- 4) Management
- 5) Personal Development
- 6) Special Knowledge and Applications
- 7) Tax

Examples of courses that may not meet such criteria are:

- 1) Basic courses in accountancy and related technical subjects;
- 2) Programs not designed for professional competence, such as:
 - a) Information for the general public on matters such as personal money management, personal investments, elementary income tax, social security, and retirement benefits,
 - b) Sales-oriented presentations for office equipment and other system applications;
- 3) Programs that do not contribute to knowledge of the field of accounting, such as:
 - a) Programs restricted to the policies and procedures of a particular company or organization,
 - b) Programs presenting sophisticated scientific and technical knowledge generally considered beyond the scope required for the practice of accountancy.

Audit of CPE Reports — Staff will audit a computer-generated, random sample of licensees each year. If selected for the audit, it is the licensee's responsibility to contact sponsors directly and obtain verification from them if needed.

Carry-Forward Hours — Carry-forward hours are designed to be an "insurance policy" to guard against situations where circumstances prevent a licensee from completing the full 40-hour CPE requirement by December 31. If a licensee does not maintain 20 hours of carry-forward, he or she increases the risk of receiving a letter of warning or being ineligible to renew his or her certificate. Twenty (20) hours is the maximum carry-forward. New North Carolina CPAs should also be aware that they may not claim carry-forward from the calendar year before the year they were certified in North Carolina. Carry-forward hours do not maintain their characteristics (*e.g.* self-study, group study, ethics, etc.). Note that a licensee may earn half hours after the first whole hour earned in a single program. Therefore, a licensee may carry forward CPE hours in half-hour increments. CPE credit should be rounded down to the nearest half hour after the first whole hour has been earned. Note that a whole course must be claimed in one calendar year; it cannot be split into two calendar years to satisfy either the Ethics or Non-Self-Study requirements or for any other purpose.

Extensions of Time to Complete CPE — Extensions of time to complete CPE requirements may be requested by submitting a completed extension request form that is available on the Board's website, www.nccpaboard.gov. However, the Board will generally approve extensions only when circumstances indicate a severe personal hardship (*e.g.*, severe illness). Failure to complete courses on time due to business circumstances probably will not be approved. Note that extensions are not granted past June 30. Extension requests should be submitted by April 1.

Penalties for Noncompliance — Licensees who fail to comply with the CPE requirements are subject to a Letter of Warning or forfeiture as outlined in 21 NCAC 08G .0406(b).

Certificates Issued

At its January 24, 2011, and February 21, 2011, meetings, the Board approved the following individuals for licensure as North Carolina CPAs:

Andrea Alyse Abramowski	Jonathan Edward Grice	Richard Charles Pocock, Jr.
Rodney Tyler Allison	Brandon Thomas Hamilton	Natalie Lynne Podkul
Philip Richard Andrews	Megan Aimee Hamilton	Abigail M. Pope
Michelle Pearson Bare	Adam James Heinlein	Jessica Elaine Pruitt
Sarah Wynne Blanchard	Shannia Nicole King	Sarah Hughes Putnam
Mark Alan Bondo	Mary Elizabeth Kiser	James Christopher Rogers
Joseph R. Bray	Karen Ann Kotek	Robert Lee Schwarz, III
Sandra Wolfe Breitschwerdt	Kelley Piner Leach	Jennifer Lawrence Sisk
Nicholas Eli Cain	Joan Ann Lee	Elizabeth Larissa Taylor
Jennifer Maria Capoccia	Lisa Mei Lu	Nathan Adam Taylor
Anthony Russell Carvelli, III	Anne Yancey Mann	Justin Ernest Tinder
Jennifer Lauren Cauble	Felecia Monique Manning	Dillon Keltz Turner
Maya Jean Cohen	Stacey M. McDowell	Jordan Paul Utley
Joyce Denise Comer	Rachelle Dawn McKee	Nicholas Gardiner Vail
Ashley Karen Corkery	Joshua Addison Moore	Liana Viljoen
Jason Cole Crawford	Robin Hardison Mount	Jonathan Ira Ward
Carla G. Crow	Joanna Louise Muster	George Harmon Webb
Andrew E. DeMoss	Adam Gary Nicholson	Clare Rani Wesley
Joseph Christopher Dolan	Elana Ami O'Neill	Amanda Diane Whitley
Matthew Richard Doyle	Rachael M. Ostrowski	Kevin McArthur Wilson
Russell Alan Eldridge	William Murray Owens	Laura Elizabeth Wyllie
Frances Elizabeth Ellington	Amy Michelle Parker	Adam Joseph Zafiroff
Emily Bievenue Etter	Lynsey Dianne Parker	Amanda Marie Zimmerman
Sonya Renee Evans	Erin Bray Patterson	

Reclassifications

Reinstatements

02/21/11	Cindy Johnson Abercrombie, #23238	Concord, NC
02/21/11	Jeffrey Rhodes Carper, #28237	Pittsburgh, PA
02/21/11	Frances Harley Gutnick, #16594	Charlotte, NC
02/21/11	Jamie Lemoine Johnson, #22218	Charlotte, NC
02/21/11	Gail Marie Patetta, #23717	Waxhaw, NC
02/21/11	Nechol Priddy Smith, #18049	Winston-Salem, NC
02/21/11	Todd Wayne Strange, #14621	Lincoln University, PA

Reissuance

02/21/11	Sid F. Baker, #27013	Cary, NC
02/21/11	Cameron Paige Gelfo, #29805	Raleigh, NC
02/21/11	James Edgar Halstead, III, #30494	Rocky Mount, NC
02/21/11	Anthony Steven Quinton, #31393	Holly Springs, NC
02/21/11	Scott Stephen Simmons, #27820	Raleigh, NC
02/21/11	Peggy Ann S. Wuest, #25138	Shelby, NC

2011 Board Meetings

April 26
May 26
June 20
July 25
August 22
September 19
October 20
November 21
December 19

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.



State Board of CPA Examiners

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23,000 copies of this document were printed in March 2011 at an estimated cost of \$3,300.00 or approximately 14¢ per copy.

Notice of Address Change

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Last Name Jr./III First Middle
Certificate No. _____ Send Mail to Home Business
New Home Address _____
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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.