December 31, 2010, is the deadline for submitting 2011 CPA firm renewal and peer review compliance information to the Board.

In November, the Board notified all registered CPA firms that each firm must renew its registration and provide peer review compliance information (if applicable) online through the Board’s website, www.nccpaboard.gov.

For additional information regarding the online firm renewal/peer review compliance process, please see the November issue of the Activity Review.

If a CPA firm fails to comply with any part of 21 NCAC 08J, Renewals and Registrations, or 21 NCAC 08M, Peer Review Program, the Board may take disciplinary action against the CPA firm’s members as specified in 21 NCAC 08J.0111 and 21 NCAC 08M.0106.

Such action may include a conditional license, civil penalty, and suspension of each CPA firm member’s CPA certificate.

December 31 is also the date by which active CPAs must complete the annual CPE requirement to be eligible for certificate renewal for the 2011-2012 license period.

As part of the annual CPE requirement, active licensees must complete at least eight (8) hours of non-self-study CPE each year.

All active licensees must also complete a Board-approved two-hour group-study ethics course or a Board-approved four-hour self-study ethics course.

A non-resident licensee may satisfy the ethics CPE requirement by completing the ethics requirement in the jurisdiction in which he or she is licensed and works or resides.

If there is no ethics CPE requirement in the jurisdiction in which the individual is licensed and resides or works, he or she must complete one of the Board’s approved ethics CPE courses.

A list of Board-approved ethics CPE courses is available on the Board’s website, www.nccpaboard.gov.

If a CPA fails to complete the CPE requirement on or before December 31, 2010, but completes the required CPE by June 30, 2011, the Board may issue a Letter of Warning to the licensee for the first such failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board may deny the renewal of the CPA’s certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J.0106.

If you have questions about firm renewal, peer review compliance, or the CPE requirement, please contact Cammie Emery by e-mail at cemery@nccpaboard.gov or by phone at (919) 733-1423. You may also contact Buck Winslow by e-mail at buckw@nccpaboard.gov or by phone at (919) 733-1421.

Important December Deadlines

Check Your CPE Carryforward Online

Need to know how many carryforward CPE hours you have? To verify your CPE hours, use the “Licensee Search” function of the website (www.nccpaboard.gov) to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the “details” link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery by e-mail at cemery@nccpaboard.gov or by phone at (919) 733-1423.
Disciplinary Actions

Nathan D. Benn, #34311
Matthews, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Facts

1. Nathan D. Benn (hereinafter “Mr. Benn”) is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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. Mr. Benn failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Benn subsequently completed his firm registration, which was received by the Board on April 29, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date.

Conclusions of Law

1. Mr. Benn’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

Based on the foregoing, the Board orders that:

1. Mr. Benn shall pay a one hundred dollar ($100.00) civil penalty.

Kimberly O. Branch, #31551
Winterville, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact

1. Kimberly O. Branch (hereinafter “Ms. Branch”) is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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. Ms. Branch failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Ms. Branch subsequently cancelled her firm registration, which was received by the Board on April 13, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date.

Conclusions of Law

1. Ms. Branch’s failure to timely file the annual firm registration or inform the Board as to the status of her firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

Based on the foregoing, the Board orders that:

1. Ms. Branch shall pay a one hundred dollar ($100.00) civil penalty.

W. Douglas Karriker, #27626
Harrisburg, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact

1. W. Douglas Karriker (hereinafter “Mr. Karriker”) is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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. Mr. Karriker failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Karriker subsequently completed his firm registration, which was received by the Board on May 14, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date.

Conclusions of Law

1. Mr. Karriker’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

Based on the foregoing, the Board orders that:

1. Mr. Karriker shall pay a one hundred dollar ($100.00) civil penalty.

Timothy K. McDaniel, #14589
Gastonia, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact

1. Timothy K. McDaniel (hereinafter “Mr. McDaniel”) is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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. Mr. McDaniel failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. McDaniel subsequently cancelled his firm registration, which was received by the Board on April 30, 2010, in excess of 60 days but not more than 120 days from the annual firm registration date.

Conclusions of Law
1. Mr. McDaniel’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

BASED ON THE FOREGOING, the Board orders that:
1. Mr. McDaniel shall pay a one hundred dollar ($100.00) civil penalty.

David L. Willis, #34147
Orlando, FL 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact
1. David L. Willis (hereinafter “Mr. Willis”) is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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. Mr. Willis failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g) and 08N .0213.

3. Mr. Willis subsequently provided the dissolution document of his Professional Corporation filed with the Office of the Secretary of State, which was received by the Board on April 15, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date.

Conclusions of Law
1. Mr. Willis’ failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

BASED ON THE FOREGOING, the Board orders that:
1. Mr. Willis shall pay a one hundred dollar ($100.00) civil penalty.

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Reclassifications

Reinstatement

11/22/10 Kimberly Clegg Beecher, #34449 Charlotte, NC
11/22/10 Robert Gaines Conner, Jr., #24986 Stanley, NC
11/22/10 Sherri Hagar, #26762 Arlington, TX
11/22/10 Anna Good Orr, #16198 Dunwoody, GA
11/22/10 Julie Riden Petersen, #26323 Advance, NC
11/22/10 Reneé Phillips, #28591 Owings Mills, MD
11/22/10 Alexander Todd Schwarz, #19953 Greensboro, NC
11/22/10 Marion Holloway Simmons, #29652 LaGrange, KY
11/22/10 Gary L. Williams, #18092

Reissuance

11/22/10 Denise Frigon Linehan, #23885 Cedar Grove, NC
11/22/10 Michael Howard Lippman, #13596 Potomac, MD
11/22/10 Jason Michael Meggs, #28435 Marietta, GA

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)(3)].

11/22/10 Robert Joseph Capettini, #12135 San Diego, CA
11/22/10 William R. Gooden, #4330 Mooresville, NC
11/22/10 Joseph Karl Grimm, #11269 Durham, NC
11/22/10 Margaret McGuire, #16051 Mount Airy, NC
Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the licensee search on the website (www.nccpaboard.gov) to look up the licensee’s record, click on the “Details” link, then click on the “View” link under the heading, “Public Documents.”

Glenn M. Fisher, #16633
Hickory, NC  11/22/2010

The Board opened a case against Glenn M. Fisher (Respondent Fisher) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Fisher signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty.

Respondent Fisher may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Fisher’s North Carolina CPA license.

Geoffrey N. Kirby, #16205
Wilmington, NC  11/22/2010

The Board opened a case against Geoffrey N. Kirby (Respondent Kirby) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Kirby signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least 90 days, of his license; and 3) the imposition of a $1,000 civil penalty.

Respondent Kirby may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Kirby’s North Carolina CPA license.

Michelle M. Loncar, #20750
Charlotte, NC  11/22/2010

The Board opened a case against Michelle M. Loncar (Respondent Loncar) for failure to complete sufficient CPE, including a Board-approved ethics CPE course and at least eight (8) hours of non-self-study CPE, as required for renewal of her North Carolina CPA license.

Respondent Loncar signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least two (2) years, of her license; and 3) the imposition of a $2,000 civil penalty.

Respondent Loncar may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Loncar’s North Carolina CPA license.

Changes in Exam Section Testing Times, Fees

On January 1, 2011, testing times for the Auditing and Attestation (AUD) and Business Environment and Concepts (BEC) sections of the Uniform CPA Examination will change.

Testing time for the AUD section will be shortened by a half hour to four hours and testing time for the BEC section will be increased by a half-hour to three hours. Testing times for the Financial Accounting and Reporting (FAR) and Regulation (REG) sections will remain the same as before at four and three hours, respectively. The total testing time for all sections of the Exam remains unchanged at 14 hours.

The chart below shows the revised fee schedule:

<table>
<thead>
<tr>
<th>Administrative Fees</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Initial Applicant</td>
<td>$230.00 (no change)</td>
</tr>
<tr>
<td>Re-exam Applicant</td>
<td>$75.00 (no change)</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Exam Section Fees</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditing &amp; Attestation (AUDIT)</td>
<td>$207.15 (decrease)</td>
</tr>
<tr>
<td>Financial Accounting &amp; Reporting (FAR)</td>
<td>$207.15 (no change)</td>
</tr>
<tr>
<td>Regulation (REG)</td>
<td>$185.10 (no change)</td>
</tr>
<tr>
<td>Business Environments &amp; Concepts (BEC)</td>
<td>$185.10 (increase)</td>
</tr>
</tbody>
</table>

Moved or Changed Jobs? Let Us Know!

21 NCAC 08J .0107 requires all licensees and firms to notify the Board in writing within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms may make address changes using the “Address Update” link on the Board’s web site, www.nccpaboard.gov, or may submit address changes by fax, e-mail, or US mail.

Exam candidates must submit address changes by fax, e-mail, or US mail.

E-mail your address change to addresschange@nccpaboard.gov; fax your address change to (919) 733-4209; or mail your address change to PO Box 12827, Raleigh, NC 27605.
Certificates Issued

At its November 22, 2010, meeting, the Board approved the following applicants for licensure:

Thomas James Aherne
Scott Andrew Anstrom
Maurice Wayne Atkinson, II
Allan Robert Autry
Nicholas Grant Baker
Cecil Ainsworth Baldwin, III
Sharon L. Ballard
Awaaz Baksh
Andrew Wayne Barker
Edward Elliott Barker, Jr.
Maryia Philippovna Barros
Megan Lee Beatty
Jordan Diane Bloodworth
Marcus Faulcon Bowen
Cecil Yarbrough Bradley, III
Matthew Wayne Braswell
Amy Louise Broderick
Andrew Michael Brothers
Derick Michael Brumley
Emily Pressley Byerly
Alison Nicole Cannon
Lauren Marie Caratura
Christian Yngve Cederholm
Kelly Jean Ciffin
Dana Marie Cipollini
Wendy Marie Clarke
Rick Francis Cohan
Megan Caroline Copple
Robert Dempsey Corbett

Emily Amanda Cox
Jonathan Lee Cozzens
Laura Beth Craver
Ian O. Davies
Ashutosh V. Deshmukh
Brandon William DiStefano
Leah Parrott Englebright
Rachel Louise Farmer
Catherine Crosby FitzGerald
Megan Marley Fleiner
David Morris Furr
Kevin Matthew Fusick
Casey Lane Gardner
Nicholas John Gavalas
Melissa Katheryn Gibbons
Shaunti Marie Harvey
Kaitlyn Elizabeth Herman
Lawrence George Hillebrand, III
Bradley Thomas Hocking
Mallory Brown Hoidal
Diana L. Jansen
Wolfgang Kueng
Allen Roy Landel, II
Kristen Marie Lewis
Katherine Debra List
Michael Jabriel Maalik-UL-Mulk
John Frederick Maas
Kevin Thomas Manning
Joey Emmanuel Marsh
Jeremy Wayne Maxwell

Laurie Jeanne Mendoza
Ann Veronica Meyer
Lane Paige Miller
Milind Nagarsheth
Alexander Nguyen
Jack Alexander Nichols
Joseph Onofrio Noto
Morgan Ashley Pace
Ilona Woisch Page
Richard Steven Pfeffer Jr.
Eric Michael Redner
Charles Harcum Roberts
Michelle Davis Roberts
Andrew Robert Rosenberg
Jeffrey David T. Seremak
Alisha A. Sewell
Alisha A. Sewell
Amber Michelle Smith
Heather Darlene Sommer
Brett Paul Sowell
Christine Olsen Sowell
William Fred Staton
Toni Mari Thereault
Judith Gethen Villella
Kari Lyn Warlick
David Merritt Whittington
Alison Gray Wille
Daryl Jeffrey Williams
Andrew Timothy Wright
Melissa Ann Young

Board Milestone: Phyllis Elliott Celebrates 25 Years with the Board

When Phyllis Elliott joined the Board staff in December 1985, the Uniform CPA Exam was a pencil-and-paper exam administered each May and November.

Twenty-five years later, the Exam is a computer-based test offered year-round. With significant changes coming to the Exam in January, you might think that the Board’s Exam Specialist would be stressed out by all the changes and the questions candidates have about those changes, but she’s not.

“I don’t get stressed out about work. I know I have a job to do and I do it,” she said.

Her calm, cool, and collected demeanor enables the Apex, NC, native to handle all aspects of processing Exam applications and score notice distribution without missing a beat.

That laid-back attitude comes in handy outside of the office, too—in addition to keeping up with her six grandchildren, Phyllis is an accomplished bowler who travels across the country for tournaments.

Phyllis has the awesome task of making all the travel arrangements not only for herself and her husband, Jerome, but also for all the members of her bowling teams.

“It takes up a lot of time making all the travel plans, but I enjoy doing it,” explains Phyllis. “My calendar is always full!”

When she is not at work, bowling, or spending time with her family and friends, Phyllis enjoys volunteering with the Senior Games of North Carolina, reading, and traveling.

“The office would not be the same without Phyllis,” said Bob Brooks, the Board’s Executive Director. “She is an important part of the staff. Plus, no one makes deviled eggs like Phyllis.”

Thanks for all you do, Phyllis, and congratulations on 25 years of service with the Board.
Frequently Asked Questions about the New PTIN Requirement


1. Who needs a Preparer Tax Identification Number (PTIN)? All tax return preparers who are compensated for preparing, or assisting in the preparation of, all or substantially all of a US federal tax return or claim for refund must obtain a PTIN.

2. I already have a PTIN. Do I need to take any action this year? Yes. All federal tax return preparers, even those who already have a PTIN, will need to register in the new system now available. All preparers will need to be registered on the new system and have a PTIN prior to filing any return after Dec 31, 2010. As long as the IRS can validate the ownership of the existing PTIN, the same number will be reassigned once the appropriate information is provided and the user fee is paid.

3. Can multiple individuals or one office share one PTIN? No, a PTIN is an individual preparer’s number. Each preparer must obtain his or her own PTIN.

4. Can one individual obtain multiple PTINs? No, an individual may only obtain one PTIN.

5. If I don’t obtain (or renew) a PTIN by January 1, 2011, can I still prepare returns? Yes, but only after you sign up through the new online registration system, pay the fee, and obtain (or renew) a PTIN.

6. I am a tax return preparer, and I have a PTIN. My firm employs a bookkeeper. She gathers client receipts and invoices, and organizes and records all information for me. Although I use the information that our bookkeeper has compiled, I prepare my clients’ tax returns and make all substantive determinations that go into computing the tax liability. Does my bookkeeper need to have a PTIN? No, she is not a tax return preparer, and is not required to have a PTIN.

7. I am a tax return preparer, and I have a PTIN. Every tax filing season I hire two paid interns from the accounting program at a local college to help me during the busy season. The interns perform data entry from the tax organizer that my clients fill out, and assemble the documentation that the clients have submitted. Where clients have submitted incomplete information, or more information is needed, the interns may call clients to gather information missing from the tax organizer, but they are not allowed to provide advice or answer tax law questions. I prepare and sign all my clients’ returns. Do my interns need to have a PTIN? No, the interns are not tax return preparers, and are not required to have a PTIN.

8. I am a tax return preparer, and I have a PTIN. I have an administrative assistant in the office who also performs data entry during tax filing season. At times, clients call and provide him with information, which he records in the system. Using the data he has entered, I meet with my clients and provide advice as needed. I then prepare and sign their returns. Is my administrative assistant required to have a PTIN? No, the administrative assistant is not a tax return preparer, and is not required to have a PTIN.

9. I run a small tax return preparation business that is heavily software-based. I employ four associates who sit with taxpayers and walk through a step-by-step software program that uses an “interview” process that results in a draft tax return. I check and sign the returns, and I have a PTIN. Do my four associates need to have a PTIN? You will need to perform additional analysis to determine whether your four associates must have a PTIN. The answer depends on the specific circumstances of your firm. In general, if individuals prepare all or substantially all of a tax return, including making determinations that affect tax liability, they must have a PTIN.

For more information about the PTIN requirements as well as information about the e-file mandate, visit the IRS website, www.irs.gov, and click on the “Tax Professionals” link.

Do You Have Your PTIN?

New regulations require all paid tax return preparers (including attorneys, CPAs, and enrolled agents) to apply for a Preparer Tax Identification Number (PTIN)—even if you already have one—before preparing any federal tax returns in 2011.

You can apply online for your PTIN in four easy steps:

1. Create a new PTIN account using the online PTIN sign-up system (https://prr.irs.gov). This account is different from e-Services.

2. Complete the online PTIN application. You will need to provide some personal information, including information about your previous year’s tax return and professional credentials. Be sure to review the IRS checklist of what you need before you get started.

3. Pay the $64.25 user fee via credit card or direct debit.

4. Get your PTIN. Review the welcome letter you receive to understand your future obligations. Keep your PTIN and account information in a safe place for future reference.

According to the IRS, it only takes about 15 minutes to sign up online and receive your PTIN. If you opt to use the paper application, Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application, it will take 4-6 weeks to process.

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 lhearme@ncpaboard.gov or rbrooks@ncpaboard.gov.
# 2011 Board Calendar

*(dates and locations subject to change)*

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 17</td>
<td>Office Closed - Dr. Martin Luther King, Jr., Day</td>
</tr>
<tr>
<td>January 24</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>January 31</td>
<td>Final Deadline for Firm Renewal &amp; Peer Review Compliance Info</td>
</tr>
<tr>
<td>February 21</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>March</td>
<td>Online Certificate Renewal Available</td>
</tr>
<tr>
<td>March 23</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>April 22</td>
<td>Office Closed - Good Friday</td>
</tr>
<tr>
<td>April 26</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>May 26</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>May 30</td>
<td>Office Closed - Memorial Day</td>
</tr>
<tr>
<td>June 22</td>
<td>Board Meeting - Greensboro</td>
</tr>
<tr>
<td>June 30</td>
<td>Certificate Renewal Deadline</td>
</tr>
<tr>
<td>July 4</td>
<td>Office Closed - Independence Day</td>
</tr>
<tr>
<td>July 25</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>July 30</td>
<td>Final Certificate Renewal Deadline</td>
</tr>
<tr>
<td>August 22</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>September 5</td>
<td>Office Closed - Labor Day</td>
</tr>
<tr>
<td>September 19</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>October 20</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>November</td>
<td>Online Firm Renewal/Peer Review Compliance Available</td>
</tr>
<tr>
<td>November 11</td>
<td>Office Closed - Veterans’ Day</td>
</tr>
<tr>
<td>November 21</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>November 24-25</td>
<td>Office Closed - Thanksgiving</td>
</tr>
<tr>
<td>December 19</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>December 26 &amp; 27</td>
<td>Office Closed - Christmas</td>
</tr>
<tr>
<td>December 31</td>
<td>Firm Renewal/Peer Review Compliance Info Due</td>
</tr>
</tbody>
</table>
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 to: PO Box 12827 Fax to: 919-733-4209
Raleigh, NC 27605-2827

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.