Davenport Elected Chair of NASBA

Walter C. Davenport, CPA

The NC State Board of CPA Examiners (Board) is pleased to announce that Walter C. Davenport, CPA, of Raleigh has been elected Chair of the National Association of State Boards of Accountancy (NASBA) for 2014-2015.

Davenport, who served on the Board for nine years, is the third member of the Board to lead NASBA.

A retired audit partner with Cherry, Bekaert & Holland, Davenport previously served as NASBA’s Vice Chair, Director-at-Large, and Middle Atlantic Regional Director.

He is also the former chair of NASBA’s CPA Licensing Examinations Committee, CPE Committee, Strategic Initiatives Committee, Audit Committee, and Administration & Finance Committee, and a former member of NASBA’s Compliance Assurance, Examination, Relations with Member Boards, Nominating, Licensing Requirements, and Uniform Accountancy Act Committees, as well as the Standards Study Group.

In addition to his involvement with the Board and NASBA, Davenport served as a member of the AICPA Board of Examiners and is an active member of the NCACPA.

Davenport’s inaugural address entitled, “Embracing the Future Without Seeing It,” challenged NASBA and boards of accountancy to embrace change and give consideration to three critical areas (the 3Es)—enforcing board rules, educating for optimization, and engaging diverse talent.

During his installation as NASBA Chair, Davenport was presented with The Order of the Long Leaf Pine, one of the highest honors that can be bestowed on a North Carolina citizen by the State’s Governor.

Nathan Garrett, a former member of the Board and a past Chair of NASBA, along with other members of the Board, made the presentation on behalf of Governor Pat McCrory.

A graduate of Morehouse College, Davenport began his career in public accounting with Arthur Andersen & Company in Atlanta, GA. He returned to North Carolina to join the firm of Nathan Garrett, and in 1998, Garrett & Davenport, P.C., the largest and oldest minority-owned CPA firm in North Carolina, merged into Cherry, Bekaert & Holland.
Disciplinary Actions

A. Faye Painter, CPA  
Lincolnton, NC  09/22/2014

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. A. Faye Painter, CPA (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.

2. Respondent firm received a “fail” on its most recent engagement peer review, with an acceptance letter date of December 19, 2013.

3. Respondent firm submitted a copy of the Final Letter of Acceptance related to its failed peer review but not the Peer Review Report and Letter of Response; therefore, the Respondent firm failed to comply with peer review reporting requirements in accordance with Board rule 21 NCAC 08M .0106.

4. The failed engagement peer review noted a material departure from Generally Accepted Auditing Standards (“GAAS”) by Respondent firm.

5. Respondent firm 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 firm 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 firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm’s failure to comply with all aspects of GAAP in the preparation of its clients’ financial statements constitutes a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0404 and .0212.

3. Respondent firm did not meet all reporting requirements in violation of 21 NCAC 08N .0213.

4. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.

2. Respondent firm shall pay a one thousand dollar ($1000.00) civil penalty to be remitted with this signed Consent Order.

3. Each staff member participating in engagements subject to peer review must take four (4) hours each of group study CPE annually specifically covering SSARS and Not-for-Profit Reporting until the Respondent firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

4. Respondent firm’s failure to comply with peer review procedures for reviewing engagements and in North Carolina for over 20 years collectively and has no prior disciplinary action.

5. Respondent firm 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 firm 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.

David R. Dracup, CPA, PA  
Raleigh, NC  10/29/2014

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. David R. Dracup, CPA, PA (hereinafter “Respondent firm”), is a registered certified public accounting corporation in North Carolina.

2. Respondent firm received a “fail” on its most recent system peer review, with an acceptance letter date of September 5, 2013.

3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards (“GAAS”) by Respondent firm due to a failure to have quality control policies and procedures for reviewing engagements and a failure to document audit procedures.

4. Respondent’s principal was the only person working on audits at the time covered by the audit when Respondent did not have quality control policies and procedures for reviewing engagements written down.

5. Respondent took prompt action to remedy the procedural deficiencies identified before receiving any request to do so.

6. Respondent’s principal has been licensed as a CPA in New York and then North Carolina for over 20 years collectively and has no prior disciplinary action.

7. Respondent firm 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 firm 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.

2015 Board Meetings

| January 26 | February 23
| March 18* | April 21
| May 21 | June 22
| July 20 | August 24
| September 21 | October 22
| November 16 | December 14

*1 pm

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.
BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm’s failure to comply with GAAS is a violation of 21 NCAC 08N .0403.

3. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.

2. Each of Respondent firm’s professional staff participating in engagements subject to peer review shall take a minimum of eight (8) hours of group study Accounting and Auditing CPE related to Auditing, as part of their annual forty (40) hour CPE requirements, until such time as Respondent firm receives a pass on a system peer review.

Susan F. Ureda, #28881
Columbia, SC 10/29/2014

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Susan F. Ureda, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 28881 as a Certified Public Accountant.

2. The Board received a complaint from one of Respondent’s clients (“Client”) alleging that Respondent had provided inaccurate tax advice and that the Client’s tax returns were inaccurate as a result.

3. The issue had some complexity and involved the tax treatment of the sale of a business with related shareholder loan transactions.

4. Respondent has noted the complexity of the transactions and has stated that she consulted with the Client and other tax professionals prior to finalizing the Client’s taxes.

5. Respondent was unable to produce the documentation and information required to fully substantiate the tax position taken on the Client’s returns.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s actions as set out above constitute a violation of 21 NCAC 08N .0211.

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent’s consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Donika Lee Muckler, #33946
Charlotte, NC 09/22/2014

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

1. Respondent is the holder of North Carolina certificate number 33946 as a Certified Public Accountant.

2. Respondent informed the Board on her 2013-2014 individual certificate Renewal (“Renewal”) that between January 1, 2012, and June 30, 2013, she had obtained the requisite 40 hours of continuing professional education (“CPE”) to meet the 2012 CPE requirements.

3. Based on Respondent’s representation, the Board accepted her Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for forty-six and one-half (46.5) hours of continuing professional education (“CPE”) taken to meet the 2012 and 2013 CPE requirements.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent’s consent to this Order, Respondent is subject to the discipline set forth below.

Muckler
continued on page 4
Muckler continued from page 3

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent’s failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent’s failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent’s receipt of the Board’s notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent’s certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return her 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. Seventy-three and one-half (73.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

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 her certificate.

Julia Tauras, #25043
Chapel Hill, NC 08/25/2014

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

1. Respondent is the holder of North Carolina certificate number 25043 as a Certified Public Accountant.

2. Respondent informed the Board on her 2013-2014 individual certificate Renewal (“Renewal”) that between January 1, 2012, and June 30, 2013, she had obtained the requisite 40 hours of continuing professional education (“CPE”) to meet the 2012 CPE requirements.

3. Based on Respondent’s representation, the Board accepted her Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for twenty-eight and one-half (28.5) hours of continuing professional education (“CPE”) taken to meet the 2012 CPE requirement.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent’s actions as set out above constitute violations of 21NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent’s consent to this Order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent’s failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent’s failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent’s receipt of the Board’s notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent’s certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return her 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. Fifty-one and one-half (51.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

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 her certificate.
THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Diane K. Murdock (hereinafter “Ms. Murdock”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Murdock failed to timely file the annual firm registration for Diane Murdock, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Murdock subsequently renewed her firm registration, which was received by the Board on March 11, 2014, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Murdock’s infraction was for a period of less than sixty (60) days, the appropriate penalty is $100.00.
5. Ms. Murdock has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Murdock’s payment as full resolution of the aforementioned rules violation.

Certificates Issued

At its November 17, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Michelle Caroline Abercrombie
Heather Ridlon Adams
Anthony Craig Aliquo
Kathy L. Allen
Suzanne Marie Averill
LeAnn Walker Bagasala
Shu Wei Baird
Stephen Tyler Baity
Lauren Anderson Bean
Antonia Marie Berbrick
Mason Lawrence Bradley
Terrence James Brennan, Jr.
Latesha Marie Byrd
Lauren Christine Cozzarelli
Hannah Blythe Cranford
Christopher Thomas Creekmuir
Kenneth Scott Doty
Katherine Elizabeth Dowdy
Tonya Rae Dozier
Jeremy Grier Dunn
Alison Maria Eddings
Billy James Edwards
Alison Meredith Eisenberg
Megan Christine Ely
Richard Jay Farley
Janet Lynn Fella
Brandon Ronald Gihring
Robert Allen Gindes
Shelley Diane Greene
Shaun Calvin Greene
Jeremy Wayne Hall
Erena Joy Hepler
Katherine Johnson Hill
Anthony Joseph Hoffmaster
Kateryna V. Hollis
David W. Holt
Brooke Strider Hunter
Sara Elizabeth Bryan Hutter
Lisa LeAnn Jones
William Drake Kane
Rachel Harder Keelan
Charlotte Elaine Dietrich Keppler
Steven Owen Khoury
Perry Earl King, Jr.
Elena Anastasova Krivincheva
Stuart Marc Kurtz
Bronwyn Elizabeth Lawrence
Mazaliena LaPortia Lee
William Logan Lewis
Richard William Malinofsky
Michael Patrick Mattimore
Samuel Frederick May
Sarah Rose Mazur
Brandon Scott Miller
Karen J. Mink
Stefan Muecke
Dan Wangendo Ndikwe
Phillipp Alexander O’Neil
Rachel Renee Page
William Herbert Page, III
Brooke Corcoran Regensburg
Burnis Cleveland Rollinson, Jr.
Ramachandran Sandeep
Brian Edward Schlotter
Margot Gabrielle Schneider
Joshua Michael Schoedler
Joseph Hedrick Simmons, III
Manjeet Singh
Christopher Anthony Singletary
William Alexander Small
Mark Andrew Smith
Henry Stilley, III
Christopher Paul Stock
Joseph Patrick Sullivan
William Joseph Tharrington
Matthew Taylor Welborn
Jacqueline L. Weller

Board Office Closed
The Board office will be closed December 24-26, 2014, in observance of Christmas.

Reclassifications
At its November 17, 2014, meeting, the Board approved the following applicants for reclassification:

Reinstatement
Carolyn Ashley Alford, #36929
Wilmington, NC

Reissuance
Sybil Ann Hobgood, #20476
Clearwater, FL
Bradford King Root, #13161
Greensboro, NC
Exam Candidate Errors

The following information was provided to the Board by NASBA’s Candidate Care Department.

There has been an uptick in the number of errors candidates have been making in the past two testing windows. These are simple mistakes that could cause candidates to be turned away from a test center or to have to forfeit their fees.

While NASBA has provided information to candidates in the past as to how to avoid such slip-ups, NASBA decided that it was necessary to remind candidates again. Email blasts and social media campaigns are underway to assist candidates.

The following is a list of the most common errors candidates are making:

**Late Arrival:** If you arrive at the test center after your scheduled appointment time, Prometric is not obligated to test you. Know where you are going before setting out.

**NTS:** Do not forget to take your NTS (Notice to Schedule), which has the launch code printed on it, to the test center. This is not the confirmation received from Prometric after scheduling an examination.

**Wrong NTS:** Check the date on your NTS to make sure it is the current one and not one you have previously used.

**Introductory Screens:** Once the launch code has been entered, proceed directly through the introductory screens, or else the exam will time out and cannot be restarted.

**Cell Phones:** Once you enter the testing center, you may not access your cell phone. This includes using your cell phone during a scheduled break.

**Reporting Issues:** Candidates need to immediately report any difficulties during testing to the staff at the test center and not wait until the exam has ended.

**Notifying NASBA:** If any difficulties related to the test experience are encountered, a formal complaint needs to be sent to NASBA at candidatecare@nasba.org within five (5) days of taking the exam. Do not wait until the score has been released.

Check the Status of Your Application

Exam and license applicants can now check the status of their applications through the Board’s website, nccpaboard.gov. Look for the link in the “How Do I?” box on the homepage.

To check the status of his or her application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant’s information, the pending items (required documents, payments, etc.), and the status of the pending items will display.

The applicant can update his or her contact information and may also send a message to the appropriate staff member using the comment/question box provided.

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## 2015 Board Calendar
(_dates and locations subject to change_

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
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<tbody>
<tr>
<td>January 1</td>
<td>Office Closed - New Year’s Day</td>
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<tr>
<td>January 19</td>
<td>Office Closed - Dr. Martin Luther King, Jr., Day</td>
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<tr>
<td>January 26</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>January 31</td>
<td>Final Deadline for Firm Renewal &amp; Peer Review Compliance Info</td>
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<tr>
<td>February 23</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>March 18</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>April</td>
<td>Online CPA Certificate Renewal Available</td>
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<tr>
<td>April 3</td>
<td>Office Closed - Good Friday</td>
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<td>April 21</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>May 21</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>May 25</td>
<td>Office Closed - Memorial Day</td>
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<tr>
<td>June 22</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>June 30</td>
<td>CPA Certificate Renewal Deadline</td>
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<tr>
<td>July 3</td>
<td>Office Closed - Independence Day</td>
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<td>July 20</td>
<td>Board Meeting - Raleigh</td>
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<td>Final CPA Certificate Renewal Deadline</td>
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<td>August 24</td>
<td>Board Meeting - Raleigh</td>
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<td>September 7</td>
<td>Office Closed - Labor Day</td>
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<td>September 21</td>
<td>Board Meeting - Raleigh</td>
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<td>October 22</td>
<td>Board Meeting - Raleigh</td>
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<td>November</td>
<td>Online Firm Renewal/Peer Review Compliance Available</td>
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<td>November 11</td>
<td>Office Closed - Veterans Day</td>
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<td>November 16</td>
<td>Board Meeting - Raleigh</td>
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<td>November 26-27</td>
<td>Office Closed - Thanksgiving</td>
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<tr>
<td>December 14</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>December 23-25</td>
<td>Office Closed - Christmas</td>
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<tr>
<td>December 31</td>
<td>Firm Renewal/Peer Review Compliance Info Due</td>
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## Notice of Address Change

Please Print Legibly

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Date:  
Send mail to:  
Home  
Business

Mail form to: PO Box 12827, Raleigh, NC 27605  
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.