



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 • nccpaboard.gov • No. 11-2016

Firm Registration Renewal and Peer Review Compliance Reporting Due December 31

It's time for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

Access to the firm renewal function is available by clicking the link on the Board's homepage, nccpaboard.gov.

NOTE: Only firm registrations are being renewed at this time; individual CPA certificates will be renewed next spring.

The Board mailed firm ID numbers and step-by-step instructions to the administrative offices of firms earlier this month.

Because the letter contains key information needed to complete the firm renewal and report peer review compliance, please keep the letter for reference while completing the online renewal.



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, including civil penalties, against the CPA firm's members as specified in 21 NCAC 08J .0111 and 21 NCAC 08M .0106.

If you have questions about firm renewal or peer review compliance, please contact Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov.

CPE Reminder

December 31, 2016, is the deadline for active North Carolina CPAs to complete the CPE requirement to be eligible for 2017-2018 license renewal.

As part of the annual requirement, active CPAs must complete a two-hour regulatory or behavioral ethics course offered by a sponsor listed on the National Registry of CPE Sponsors (nasbaregistry.org) that is maintained by NASBA.

For specific information on the CPE requirement, please review 21 NCAC 08G, *Continuing Professional Education*.

Send questions about the CPE requirement to Cammie Emery at cemery@nccpaboard.gov.



New Resource for Practice Continuation Agreements

A 2016 survey by the AICPA Private Companies Practice Section (PCPS) found that only 7% of sole practitioners have a practice continuation agreement (PCA) in place.

Less than half (44%) of all multi-owner firms have succession plans in place, although over 80% of those firms expect succession planning challenges in the next five years.

NASBA and the AICPA recently finalized the document *Practice Continuation Agreements: A Practice Survival Kit* to guide practitioners through the process of developing a succession plan.

Practice Continuation Agreements: A Practice Survival Kit is available on the "Info You Can Use" page of the Board's website, nccpaboard.gov/resources/infoyoucanuse.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

DEBORAH G. JENKINS, #20011
High Point, NC 08/22/2016

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on August 22, 2016, that:

FINDINGS OF FACT

1. Deborah G. Jenkins (hereinafter "Respondent") was the holder of North Carolina certificate number 20011 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. The Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet her 2013 CPE requirements.
8. The Respondent was subsequently subjected to an audit of her 2013 CPE by the Board staff.
9. The Respondent was initially responsive to the CPE audit and uploaded her CPE certificates for review by the Board's Licensing staff. Upon review, the Licensing staff noted that one of the certificates was incomplete and did not substantiate her CPE. The Respondent was not responsive to the staff's request for clarification.
10. After the initiation of the CPE audit, the Respondent did not renew her CPA certificate for the 2015-2016 year. As a result, her certificate was placed on forfeit status.
11. The matter was then referred to the Board's Professional Standards staff for possible disciplinary action. The Respondent was completely unresponsive to the Board's Professional Standards staff despite being sent numerous communications via email, regular mail, certified mail, and telephone messages.
12. The Board staff was later able to independently verify through the CPE sponsor that the Respondent had indeed completed the CPE at issue.
13. The Respondent was provided with multiple Notices of Hearing at her home and work addresses. The Notices informed her that disciplinary action, up to and including permanent revocation

of her CPA certificate, could result from the Hearing.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of seven (7) to zero (0) that:

1. The Respondent Deborah G. Jenkins is censured.
2. In the event that the Respondent chooses to reinstate her CPA certificate, she must first pay a one thousand dollar (\$1000) civil monetary penalty.

ANTHONY M. LUPER, #20752
Greensboro, NC 08/22/2016

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on

the evidence presented at the Hearing on August 22, 2016, that:

FINDINGS OF FACT

1. Anthony M. Luper (hereinafter "Respondent"), is the holder of North Carolina certificate number 20752 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. The Respondent informed the Board on his 2015-2016 individual certificate renewal ("2015 Renewal") that between January 1, 2014, and June 30, 2015, he had obtained forty (40) hours of continuing professional education and had completed the annual approved ethics CPE course.
8. Based on the Respondent's representation, the Board accepted his Renewal.
9. The Respondent, because he had received a Letter of Warning, was subjected to an audit of his CPE for the 2013 and 2014 years.
10. The Respondent was unable to provide documentation for all his 2013 and 2014 CPE. The major cause of the shortfall was that the Respondent was not able

to claim hours for presentations made to his client. Those presentations were not CPE courses for CPAs and therefore did not count towards his CPE requirement.

11. The Respondent, after initially responding to the inquiries by the Professional Standards staff, became unresponsive and failed to answer Board correspondence within twenty-one (21) days.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. The 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

Luper

continued on page 4

CPA Exam and CPA Licensure Benefits Available to Military Personnel and Veterans

Each November 11, America's veterans are honored for their patriotism, love of country, and willingness to serve and sacrifice for the common good.

The members and staff of the Board thank all veterans and military personnel for their service and would like to make veterans and active duty personnel aware of the opportunities available to those individuals interested in pursuing a career as a CPA.

The Uniform CPA Exam, one of the requirements for CPA licensure, is approved by the Department of Veterans Affairs as a certification test eligible for reimbursement.

Veterans who qualify for the Montgomery GI Bills (MGIB or MGIB-SR), the Reserve Education Assistance Program (REAP), the Veterans Educational Assistance Program (VEAP) or the Dependents Educational Assistance Program (DEA) all qualify for reimbursement for taking the CPA Exam.

Information on the reimbursement programs is available through the the Department of Veterans Affairs website <http://bit.ly/1dsJfAK>.



In North Carolina, military personnel on active duty are allowed an extension of the 18-month Exam completion window for the time spent performing active military service [21 NCAC 08F .0105].

Military personnel licensed as North Carolina CPAs and on active duty who are given an extension of time to file a tax return are given an extension of time to pay the license renewal fee [NCGS 93B-15]. They also may be granted an extension of time to obtain the continuing professional education required for license renewal.

Please send questions about the CPA licensure benefits available to military personnel to **communications@nccpaboard.gov**.

Again, to all veterans and active members of the military, thank you for your service to our country.

BASED ON THE FOREGOING, the Board orders in a vote of five (5) to two (2) that:

1. The Certified Public Accountant certificate issued to the Respondent Anthony M. Luper is revoked for a period of two (2) years from the date of this Order.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

**CRYSTAL K. HAMRICK, CPA,
#23120**

**CRYSTAL K. HAMRICK, CPA
Forest City, NC 10/27/2016**

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. Crystal K. Hamrick, CPA, (hereinafter "Respondent"), is the holder of North Carolina certificate number 23120 as a Certified Public Accountant.
2. Crystal K. Hamrick, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's

peer review requirements were satisfied.

4. The Respondent Firm had received a system peer review for the year ended May 31, 2012. However, it was later discovered that the Respondent firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm's peer review was recalled. The Respondent firm received a "pass with deficiencies" on its ensuing system peer review report.
8. The peer review report identified deficiencies by the Respondent firm for performing an ERISA engagement without the proper experience and training in such a specialized industry.
9. The Respondents wish to resolve this matter by consent and agree 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. The Respondents understand and agree 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. The Respondents are 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. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
2. The Respondent firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found

to have violated the peer review rules during that period.

3. The Respondent firm shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
4. The Respondent firm shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

JERRY L. PRICE, CPA, #4275
Charlotte, NC 10/27/2016

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. Jerry L. Price (hereinafter "Respondent") is the holder of North Carolina certificate number 4275 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent in which the Complainants alleged that the Respondent made mistakes in preparing their business' income tax returns. Specifically, the Complainants alleged that the Respondent failed to file taxes in states where the company had commercial properties and enterprises located. The Complainants have retained a different CPA to prepare their tax returns, including amendments to their prior returns.
3. The Respondent asserted that

he had allocated all income as North Carolina income because that was the way the income had previously been allocated by the prior owners ("founders") of the company and the company's prior accountants. Neither of those founders was a CPA. After the Respondent started doing the company's taxes, he continued to allocate the income in the same way.

4. The Respondent states that had he been made aware of the situation, he would have taken the steps necessary to amend the returns.
5. The 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. The 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. The 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. Per the Board's rules, at 21 NCAC 08N .0301, "A CPA shall not subordinate the CPA's professional judgment to non-CPAs."
3. By allowing the founders of the business to dictate the allocation of the company's tax returns, the Respondent violated Rule 21 NCAC 08N .0301.
4. Per N.C. Gen. Stat. §93-12(9),

93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Jerry L. Price, is censured.

Reclassifications

On October 27, 2016, the Board approved the reclassification applications of the following individuals:

Reinstatement

Cynthia Combs Allen, #27433
Hudson, OH
Heba Kamel Botros, #27953
Waxhaw, NC
Megan Lutz Chesser, #19248
Arlington, VA
Mark Alan Cox, #19129
Claremont, NC
Faye Summey Creech, 17395
Raleigh, NC
Naomi South Faw, #24691
Millers Creek, NC
Jon Eric Grant, #21401
Wilson, NC
Toni Lea Kirby, #27365
Wilmington, NC
Jenna Renee Norris, #36326
Mardela Springs, MD
Paula Koontz Paquin, #30903
Fayetteville, NC
Kathryn Tucker Perry, #37616
Athens, GA
Jason Bradley Whitlatch, #25727
Greensboro, NC

Reissuance

Antoine Darnell Beck, #27664
Pfafftown, NC
Phillip Leopold Cadolino, #30919
Las Vegas, NV
Terri Spears Carey, #27114
Millers Creek, NC
Karlin Lester Diniaco, #23938
The Woodlands, TX

Enhanced Security Procedures at Prometric Test Centers for CPA Exam Candidates

Effective October 15, 2016, Prometric Test Center Administrators (TCAs) began conducting stricter inspections of all eyeglasses, jewelry, and other accessories to look for camera devices that could be used to capture Exam content.

All candidates are now required to remove their eyeglasses for close visual inspection by the TCAs.

These inspections will take a few seconds, and will be done at check-in and again upon return from breaks.

Jewelry outside of wedding and engagement rings is prohibited. Body jewelry should be removed prior to arriving at the test center. **NOTE:** Medical alert jewelry is allowed.

Hair accessories are subject to inspection. Candidates should refrain from wearing ornate clips, combs, barrettes, headbands, and other hair accessories.

Such items may be prohibited in the testing room and would need to be stored in the candidate's locker.



If a candidate is caught with a camera device prior to entering the testing room, Prometric staff will confiscate the device and the candidate will not be able to test.

If a candidate is caught with a camera device while in the testing room, Prometric staff will confiscate the device and the Exam will be terminated.

Additional information about Prometric's security regulations, including a list of pre-approved personal items, is available on the Exam Applicants page of the Board's website, nccpaboard.gov/applicants/exam-applicants.

DATES TO REMEMBER

Board Meeting
December 19, 2016

Holiday - Office Closed
December 23, 2016
December 26-27, 2016

Firm Renewal/Peer Review Compliance Reporting Deadline
CPE Completion Deadline
December 31, 2016

Didn't Receive Your Notice to Schedule?

It usually takes about 10 business days for the Board staff to approve and process an initial Exam application. A Notice to Schedule (NTS) is then issued by NASBA within 10 business days of the Board's approval and processing.

A re-Exam candidate's application is generally approved and processed by the Board in 5 business days. An NTS will be issued by NASBA in about 10 business days of the Board's approval and processing.

To check the status of your application, use the link on the Exam Applicants page of the Board's website, nccpaboard.gov.

Your NTS will be sent from the email address CBTNTS@nasba.org to the email address you listed on your Exam application.

If you have not received an NTS from NASBA within 15 business days of your application being approved and processed, check your spam/junk folder for a message from that email address.

You may reprint open, unexpired Notices to Schedule through a link on the NASBA website, <http://bit.ly/2dKouw1>.

Exam Fees Effective December 27, 2016

Implementation of the next version of the Uniform CPA Examination necessitates a cost increase resulting from the additional hour in candidate seat time for the BEC and REG sections. **NOTE:** The Board's administrative fees remain unchanged.

Applications postmarked on or before December 27, 2016, will be processed using the current fee schedule. Applications postmarked after December 27, 2016, will be processed using the new fee schedule. Revised Exam applications that reflect the new fees will be available December 27, 2016, on the Board's website, www.nccpaboard.gov.

Administrative Fees

Initial Exam Application	\$230.00
Re-Exam Applications	\$75.00

Section Fees

Auditing (AUD)	\$193.45
Financial Accounting & Reporting (FAR)	\$193.45
Regulation (REG)	\$193.45
Business Environment & Concepts (BEC)	\$193.45

Certificates Issued

On October 27, 2016, the Board approved the following applicants for certification as North Carolina CPAs:

Suzanne Michael Adams
Kyle Thomas Addenbrook
Jessica Marie Alfonzo
Natasa T. Anderson
Brittney Diane Barbosa
Seth Joseph Beaver
Richard Patterson Berlin
Zachary Taylor Beucher
Beatrice Lynn Bible
Christopher B. Boggs
Viktorija Borisova
Laurel Oody Bostick
Lotte Dodson Bostick
Clayton George Brinker
Kelly Elizabeth Brittan
Catherine Therese Cairns
Jenna Louise Cameron
Lisabeth Ann Carr
Wendy Lee Cisowski
Marquel A. Clark
Warren Jackson Cottingham
Sarah Hannah Cox
Christopher John Crowe
Kathleen Ann Damm
Emmanuel Kwame Darko
MaryKay Hagner Davis
James Matthew Day
Adriano DePina, Jr.
Nicholas Anthony DiBattista
Thomas Bryant Disney
Jeffrey Michael Downing
Jayme Lee Edin
Michael Robert Elder
Shana Catherine Ernst
Philip Brian Fairchild
Mengyuan Fang Farley
Craig Harvey Donovan Field
Sarah L. Flynn
Rebecca Chinnis Freeland
Katherine Frances Friedman
Shahen Naval Gandevia
Alyxandra Rose Gant
Taylor James Gleason
Leidy Grace Gonzalez
William Michael Goodeill
Monica Hite Graham
Kyle Lorne Grella

Trish Danielle Hagar
Edmund Alexander Hawes, Jr.
Michelle Renee Hearne
McKenna Elise Hennelly
Hector Q. Hernandez
Kathleen Barry Herron
Monica Lucille Holderman
Andrew Harrison Hood
Nathaniel David Hookman
Bruce Clayton Hopkins
Malorie Elizabeth Irwin
Katherine Jakubowski
James Mabry Johnson
William Alan Johnson
Daniel James Keef
Stephen Robert Kimmel
Morgan Mae Kirby
Larry Gene Kirk
Ruth Cochran Klein
Ryan Katherine Kline
Kevin Paul Lanzikos
Robin A. Levy
Jenny Marie Linton
Nadine Lillie Lloyd
Natalie Olivia Lloyd
Taylor Wells Longacre
Elena Lotten
Johnathan Richard Love
Christopher Scott Lovitt
Hunter Alcana Mason
Jean Marie Mastalski
Jacob Glenn Mattern
Elizabeth Ann McCravy
Samuel Thomas McCraw
Mary Kathryn McGuire
Marianne Grannan McKnight
John Buckley McLean
Tyler Austin Whitsel Medley
Bryce Taylor Mendes
Godswill Mhlanga
Harry Ward Miley, III
Alan Russell Moldof
Edward Joseph Monks, III
Laura Rae Morgan
Cory Samuel Morin
Cibele Rocha da Motta

Michael Joseph Murdy
Eric Brendan Murphy
Cheryl Lynn Nelson
Robert Gray Nelson
Ping Ning
Munachimso Nnebe-Agumadu
Deborah Titilope Ogunleye
Kaitlin Elizabeth Pace
Gregory Joseph Peterson
Elizabeth Smith Pitt
Diani Popoca
Cori Leanne Pruner
Rachel Lauren Radcliffe
Paige Nielsen Ridout
Jeremy Kyle Roberts
Vincent John Rodda
William Mark Rudolph
Catherine Marie Rybarczyk
John Joseph Saccardi
Jeremiah Lee Satterfield
Timothy John Schneider
Sherryl Ann Seigfreid
Jonathan A. Shaw, Jr.
Seth Michael Sherer
Kevin Peter Shimkus
Elton Laroy Shoemaker, III
Katherine Angel Skinner
Kelsey Nicole Smith
Kent L. Stanton
Rebekah Ann Teelucksingh
Deana Nicole Thorps
Jovonda Mae Tipton
Erin Elizabeth-Marie Tucker
Joseph Alan Vano
Christopher Richard Vetterl
Andrew Benedict Votipka
John Henry Vynalek, II
Ellen Riley Watson
Lindsey Paige Weintraub
Ellen Marie Williams
Mark Patrick Williams
Megan Alice Wright
Brett Nathan Wyatt
Li-Wen Yen
Phyllis F.J. Yokley



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23,000 copies of this document were printed in November 2016 at an estimated cost of \$4,600 or approximately 20¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> 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.