Tips for Avoiding a Complaint and Responding to a Complaint

Every CPA should be committed to practicing the profession at the highest skill level and with the utmost integrity. However, sometimes a client has a problem with the service or end product.

The following tips may prevent a complaint from being filed against you by a client:

- **Understand the Statutes and Board Rules.** If you do not understand a rule or how it applies to you or your firm, contact the Board and ask for an explanation or guidance.

- **Keep Up with Changes in the Statutes and Rules.** When changes are made to the statutes and rules, those changes are made available on the Board website, [www.nccpaboard.gov](http://www.nccpaboard.gov), and in the Activity Review. You are responsible for knowing the current statutes and rules and complying with them.

- **Get an Executed Engagement Letter.** An effective engagement letter asserts the scope of the services to be provided; outlines the responsibilities of the client and practitioner; and explains the fees to be charged. [In-depth information on engagement letters was published in the 07-2016 issue of the Activity Review.]

- **Don’t Promise What You Can’t Deliver.** When a client contracts with you for services, be realistic with the time frame for performing the work.

  If it takes you 10 days to perform similar engagements, don’t promise the client that you will complete it in five days. It is better to under-promise and over-deliver than to over-promise and under-deliver.

  Before accepting an engagement, make sure you can meet the deadline for completing the engagement. If you are unable to complete an engagement in a timely manner, let the client know.

- **Know Your Professional Limits.** Do not undertake work you cannot perform with profession-

Tips continued on page 5

CPA License Renewal Deadline Is June 30

The deadline for North Carolina CPAs to renew their CPA licenses is June 30, 2017.

The renewal must be completed online through the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

Information about the renewal process was published in the March issue of the Activity Review. Instructions are also available online.

If you have questions about the renewal process, please contact Buck Winslow at buckw@nccpaboard.gov.
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."

ABDULLA A. DARWISH, #27922 | ABDULLA A. DARWISH, CPA PC | CHARLOTTE, NC

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. Abdulla A. Darwish, (hereinafter “Respondent”) is the holder of North Carolina certificate number 27922 as a certified public accountant.

2. Abdulla A. Darwish, CPA PC (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. At all relevant times, the Respondent was listed with the Board as the supervisor of the Respondent Firm.

3. The Board received a referral from the South Carolina Board of Accountancy regarding an audit that the Respondent Firm performed for a general contractor for licensure with the South Carolina Board of Contractors. The South Carolina investigator noted a number of deficiencies on the face of the statements.

4. The Board staff requested copies of the Respondent’s workpapers and CPE. The Respondent provided his CPE but was unable to produce the workpapers for the audit.

5. The Board staff and the Board’s Professional Standards Committee reviewed representative samples of the Respondent Firm’s compilation engagements and determined that those services were not performed in accordance with professional standards.

6. 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. The Respondent’s and Respondent Firm’s failure to abide by audit documentation standards is a violation of 21 NCAC 08N .0403.

3. The Respondent’s and Respondent Firm’s failure to perform compilation engagements in accordance with all Statements on Standards for Accounting and Review Services constitutes a violation of 21 NCAC 08N .0404.

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 Respondent agree to the following Order:

1. The Respondent, Abdulla A. Darwish, is censured.

2. The Respondent must pay a one thousand dollar ($1,000) civil penalty, to be remitted with this signed Consent Order.

3. The Respondent must pay five hundred dollars ($500) in administrative costs, to be remitted with this signed Consent Order.

4. The Respondent may not perform, or participate in the performance of, any audit services.

5. Prior to performing compilations, reviews, or agreed-upon procedures, the Respondent must have all such services pre-issuance reviewed by a reviewer approved by the Board, until such time as the Board decides that such reviews are no longer necessary.

Approved by the Board May 25, 2017
Activity Review Available by Mail or Email

In an effort to improve communication with its constituents, the Board is giving candidates and licensees the option to receive the Activity Review by mail or email. The preferred/default delivery method is email. The option to choose paper instead of email is part of the 2017-2018 license renewal. Licensees who prefer to receive the newsletter by mail must select that option by clicking the edit button in the address section of the renewal and choosing “paper.”

If you renewed without changing your newsletter delivery method to paper, please send an email to communications@nccpaboard.gov that includes your full name and license number, and Board staff will update your preference.

Exam candidates who prefer to receive the newsletter by mail may send an email to communications@nccpaboard.gov.

Licensees and candidates with non-US addresses will receive the newsletter by email only.

Certificates Issued

On May 25, 2017, the Board approved the following individuals for licensure as North Carolina CPAs:

Matthew Joseph Albert
April Elizabeth Baird
Brooke LeAnne Baker
Michael Richard Bass
Megan Elizabeth Bassett
Lindsay Ann Bernstein
Margaret Cranford Blanton
Emily Kathleen Burr
Abraham Tsai Chen
Evelyn Forbes Cone
Morgan Dennis Costner
Lori Ellis Crawford
Blake William Crawley
Susan Leigh Darnell
Thomas Allen Dowling, III
Dewey Taylor Fender
Grady Wynd Smyth Gilbert
Julian Robert Gildea
Patricia Anne Glidewell
Katlyn Doublin Godwin
Heather Nicole Boulden Gurganus
Hunter Bryan Hagy
Bridget Marie Harrington
Matthew Barton Higgins
Jeffrey Allen Hirth
Fatimatu Hudu Ingawa
Candace Altman Johnson
Gurpreet Kaur
Johnathan Kildosher
Edwin Jordan Lee, Jr.

Graham Elliot Lenes
Christian Elio Leon
Vanessa R. Loftis
Kristen Lynn McLamb
John Travis Metcalf
Brian James Meyer
Sara Christine Meyer
Haley Hunt Miller
Nathan Tabor Miller
Robert Albin Mullis, Jr.
Sean Vincent Murphy
Ashok Natarajan Noah
Shaneka Takia Parker
Mukesh Shewak Pursnani
Stephen Patrick Reader
Christopher Lane Roberts
William Ranza Sheets
Rosemary Elisabeth Sirois
Carol Ann Smith
Charles Richard Steffenella
Brittanie Megan Stewart
Samantha Larkin Stoddard
Eric Steven Vozzo
Christopher Paul Walker
Joseph Kinton Weston
David Russell Whiteman
Jessica Catherine Wilkinson
Katherine Lea Williams
Kenneth Lee Woodruff, Jr.
YoHan Yoo

2016 Elijah Watt Sells Award Winners

The AICPA has honored 58 Uniform CPA Exam candidates with the 2016 Elijah Watt Sells Award.

To be eligible for the award, a candidate had to obtain a cumulative average score above 95.50 across all four sections of the Exam; passed all four sections of the Exam on the first attempt; and completed testing in 2016. The following 2016 Sells Award winners either sat for the Exam as a North Carolina candidate or graduated from a university in North Carolina:

- **Kayla Elizabeth Gawlik** is a graduate of the University of Michigan with a BA in Economics and Wake Forest University with a MS in Accounting. She is employed with KPMG, LLP in New York, NY.

- **Madeline Hartman** is a graduate of the University of Washington with a BS in Economics and the University of North Carolina at Chapel Hill with a Master of Accounting. She is employed with Grant Thornton, LLP in Boston, MA.

- **Dena Konneker** is a graduate of the University of North Carolina at Chapel Hill with a BA in Spanish and a Master of Accounting, as well as SIT Graduate Institute with an MA in Teaching English as a Second or Other Language. She is employed with RSM US, LLP in Raleigh, NC.

- **Jeff R. Pullen** is a graduate of Clemson University with a BS in Accounting and a Master of Accounting. He is employed with KPMG, LLP in Minneapolis, MN.
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 a Consent Order, use the Licensee Search function of the Board’s website, nccpaboard.gov, to look up the licensee’s record. In the record, click on the “Details” link and select “View” under the Public Documents heading.

THOMAS J. KELLER, #28567
Charlotte, NC 05/25/2017
The Board opened a case against Thomas J. Keller (Respondent Keller) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Keller signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board’s notification of its approval of the Consent Order.

Respondent Keller may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 49 hours of CPE including an eight-hour accountancy law course as offered by the NCACPA in a group-study format.

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

BRANDON SCOTT LAWS, #27896
Statesville, NC 05/25/2017
The Board opened a case against Brandon Scott Laws (Respondent Laws) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Laws signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board’s notification of its approval of the Consent Order.

Respondent Laws may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 45 hours of CPE including an eight-hour accountancy law course as offered by the NCACPA. Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Laws’ CPA license.

MARGARET F. STAMPLEY, #27423
Charlotte, NC 05/25/2017
The Board opened a case against Margaret F. Stampley (Respondent Stampley) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Stampley signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board’s notification of its approval of the Consent Order.

Respondent Stampley may apply to return her certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course as offered by the NCACPA. Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Stampley’s CPA license.

JAMES B. WHITNEY, #10188
Winston-Salem, NC 05/25/2017
The Board opened a case against James B. Whitney (Respondent Whitney) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Whitney signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board’s notification of its approval of the Consent Order.

Respondent Whitney may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course as offered by the NCACPA. Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Whitney’s CPA license.
Tips continued from front page

Turn your license in jeopardy. If you do have a problem with a client or employer, document everything that happens; don’t rely on your memory. Professional, thorough documentation can make your response credible in the event that the problem rises to the level of a complaint.

Sometimes, despite your best efforts, a client or an employer files a complaint against you with the Board. The following tips may help you better navigate the complaint process.

- **Respond to the Board’s Inquiry.** When a complaint is filed, the Professional Standards Committee of the Board needs a complete picture of the matter in order to make an informed decision.

  The Board will ask you to provide your side of the story by a specified date. If you cannot respond by the specified deadline, let the Board know; the deadline may be extended.

  If you don’t provide the information, the Committee doesn’t have all the facts it needs.

  Above all, don’t take the “if I ignore it, it will go away” attitude; failure to timely respond to a Board inquiry is in itself a violation of the Board rules.

  When CPAs learn that a complaint against them has been filed with the Board, they may ask if they need to hire an attorney to deal with the complaint. You are not required to hire an attorney, but if you wish to hire an attorney you may do so.

- **Respond in a Professional Manner.** When a complaint is filed against you, you may feel personally attacked or think the complaint is without merit. The client or employer has a reason for filing the complaint and you must respond in a professional manner.

  Your written statements should be clear and contain the facts of matter, not your personal opinion of the client or employer.

  Although the best way to avoid a complaint is to practice accounting in a competent, professional manner that is in compliance with the statutes and the Board rules, complaints do get filed. If you are the subject of a complaint, be sure to cooperate fully with the Board’s inquiry.

---

**Persons Exempt from Privilege License Tax**

“Am I Required to Have a Privilege License from the NC Department of Revenue?” (Activity Review, April 2017) omitted that certain persons are exempt from the tax. NC General Statute 105-41(b), states:

The following persons are exempt from the tax:

1. A person who is at least 75 years old.
2. A person practicing the professional art of healing for a fee or reward, if the person is an adherent of an established church or religious organization and confines the healing practice to prayer or spiritual means.
3. A blind person engaging in a trade or profession as a sole proprietor. A “blind person” means any person who is totally blind or whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or where the widest diameter of visual field subtends an angle no greater than 20 degrees. This exemption shall not extend to any sole proprietor who permits more than one person other than the proprietor to work regularly in connection with the trade or profession for remuneration or remuneration of any kind, unless the other person in excess of one so remunerated is a blind person.
The individuals listed below were approved for inactive status during the period of March 23, 2017, through May 18, 2017. “Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title certified public accountant nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

<table>
<thead>
<tr>
<th>Name</th>
<th>Status</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andy Badger Smith</td>
<td>Active</td>
<td>Raleigh, NC</td>
</tr>
<tr>
<td>Christopher D. Crepps</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Patricia Ann Dillon</td>
<td>Active</td>
<td>Chicago, IL</td>
</tr>
<tr>
<td>Martha Morrison Hunt</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Cynthia Hanna Sexton</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Larry Warren Hartsell</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>James David Nance</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Martha Lynn Reed-Baysden</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Vicky Hurst Jorgensen</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Gladys Kar-Yee Yam</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Georgia Anna Capobianco</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Sherry Lynn Clark</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Jong Shik Lee</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Steven Matthew Lloyd</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Karen J. Miller</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Shirley Chen Perkins</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Ronal Kahn</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Jonathan Douglas O’Neill</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Ledel Marshall Staton</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Kimberly Lynn Nenni</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Steven Moran Tye</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Danny Allen Sneed</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Richard Peter Arsenault</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Kayla Rose Dierker</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Alice Clare Biddle</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>George Ervin Harris</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Eileen Williams Hobbs</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Carol Preston Hoxie</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Ruth Ann Mahoney</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Daniel Wayne Martin</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Amy Elizabeth Miller</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Kevin James Monacelli</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Natasha Vonn Schamberger</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Michael Emmett Schwartz</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Derrick Robert Strand</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Carolyn Boyette Williams</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>James Douglas Yarbrough</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>David Blair Frazelle</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Gary Alan Ridgeway</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Jane Rowe Barnhill</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Kenneth Ronald Cline</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Paul E. Cobb, Jr.</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Quister Craig</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Mary Lynne Smith Forrest</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Earl Wade Hartenstein</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Sarah Jordan Iderton</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Linda Susan Lee</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Joyce Petty Watkins</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Iris-Young Boran Cha</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Victor Kenneth Lewis</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Karen Louise Stevenson</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>William Henry Watson, Jr.</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Scott Graham Francis</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>George Alton Royster, Jr.</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Charles Edward Williams</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Anneli Browning Burns</td>
<td>Active</td>
<td>Greensboro, NC</td>
</tr>
</tbody>
</table>

Inactive Status
Reclassifications

On May 25, 2017, the Board approved the following applications for reclassification:

Reinstatements
Kokila Amin, #21454 Cary, NC
Elizabeth Annette Catlin #25858 Holland, OH
Robert Kader Crawford, #33709 Belmont, NC
Lana Parker Richards, #37540 Apex, NC
Charles Butler Stokes, Jr., #16559 Sandy Springs, GA
Gary Winford Walters, #19096 Moselle, MS
JoAnn Malvevac Young, #23200 Davidson, NC

Reissuance
Regina Louise Guillet, #28408 Atlanta, GA
Ryan Alan Kompanik, #31240 Huntersville, NC
Thomas Carl Morton, #17918 Greensboro, NC
Jason Robert Schneider, #30073 Raleigh, NC

2017 BOARD CALENDAR

**JULY**

- July 4: Office Closed - Independence Day
- July 24: Board Meeting - Raleigh
- July 31: Final Deadline - CPA Certificate Renewal

**AUGUST**

- August 21: Board Meeting - Raleigh

**SEPTEMBER**

- September 4: Office Closed - Labor Day
- September 18: Board Meeting - Raleigh
- September 22: CPA Day of Service

**OCTOBER**

- October 26: Board Meeting - Raleigh

**NOVEMBER**

- November 10: Office Closed - Veterans Day
- Mid-November: Online Firm Renewal/Peer Review Compliance Reporting Period Begins
- November 20: Board Meeting - Raleigh
- November 23 & 24: Office Closed - Thanksgiving

**DECEMBER**

- December 18: Board Meeting - Raleigh
- December 25-27: Office Closed - Christmas
- December 31: Final Deadline - Firm Renewal & Peer Review Compliance Reporting

*Dates, times, and locations are subject to change. Changes will be posted on the Board’s website, nccpaboard.gov.*
Notice of Address Change

Please Print Legibly

<table>
<thead>
<tr>
<th>Full Name:</th>
<th>Last 4 Digits of SSN:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificate No.:</td>
<td></td>
</tr>
<tr>
<td>Home Address:</td>
<td></td>
</tr>
<tr>
<td>City/State/Zip:</td>
<td></td>
</tr>
<tr>
<td>Home Phone:</td>
<td>Home Fax:</td>
</tr>
<tr>
<td>Home Email:</td>
<td></td>
</tr>
<tr>
<td>Firm/Business Name:</td>
<td></td>
</tr>
<tr>
<td>Business Address:</td>
<td></td>
</tr>
<tr>
<td>City/State/Zip:</td>
<td></td>
</tr>
<tr>
<td>Business Phone:</td>
<td>Business Fax:</td>
</tr>
<tr>
<td>Business Email:</td>
<td></td>
</tr>
<tr>
<td>Signature:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td>Send mail to:</td>
</tr>
<tr>
<td></td>
<td>Home</td>
</tr>
</tbody>
</table>

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.