Firm Registration Renewal and Peer Review Compliance Reporting Due

December 31, 2018, is the deadline for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

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

Access to the firm renewal function is available by clicking on the link in the “How Do I” box on the Board’s homepage, nccpaboard.gov.

The Board mailed firm ID numbers and renewal instructions to the administrative offices of firms last month.

Please refer to that letter while completing the online renewal.

During the firm renewal process, users should check the peer review information listed to ensure that it is correct.

If the information is not correct, the appropriate documents should be sent by email to Cammie Emery at cemery@nccpaboard.gov.

It is not necessary to wait until the information is updated in the Board’s database to complete the 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

Active North Carolina CPAs must complete the annual CPE requirement on or before December 31, 2018, to be eligible for 2019-2020 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) maintained by NASBA.

For specific information on the CPE requirement, including the two-hour ethics course, please review 21 NCAC 08G, Continuing Professional Education, and the October issue of the Activity Review.

Longest Standing NC CPA Certificates

Based on the Board’s records as of December 1, 2018, the following four North Carolina CPAs have been actively licensed for 60 or more years:

Thomas H. Connelly (July 1955)
Leon Milo Hollingsworth (January 1956)
Sidney Clay Whiteheart (July 1956)
Ralph Jones Atkinson (July 1957)

Congratulations on reaching such an impressive milestone!
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.”

DAVID B. DOWNING, #28749 | KITTY HAWK, 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. David B. Downing, (hereinafter “Respondent") was the holder of North Carolina certificate number 28749 as a certified public accountant. On May 16, 2018, the Respondent elected to place his CPA certificate on inactive status.

2. The Respondent has not worked in the field of accounting since 2000 and has worked as a North Carolina real estate broker since 2001 to present.


4. The NCREC Consent Order in 2011 was based upon alleged violations of the NCREC’s laws or rules.

5. The Respondent did not disclose the Consent Order or the underlying complaint on either his individual or firm renewals.

6. The NCREC also received complaints regarding the Respondent in fiscal years 2014, 2016, 2017, and 2018. The complaints were not disclosed on the Respondent’s annual individual or firm renewals. None of those complaints in 2014, 2016, 2017, and 2018 resulted in any disciplinary actions against the Respondent by the NCREC.

7. The Respondent was unable to provide complete documentation of his CPE for the last five (5) years.

8. 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.

2. The NCREC Consent Order constitutes a prima facie violation of 21 NCAC 08N .0204 (Discipline by Federal and State Authorities).

3. The Respondent’s failures to disclose the Consent Order, complaints, and CPE deficiencies on annual renewals constitute violations of 21 NCAC 08N .0202 and .0203.

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 CPA certificate for the Respondent, David B. Downing, is revoked for three (3) years.

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.

Approved by the Board November 19, 2018.
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. Jay B. Maready, (hereinafter “Respondent”) is the holder of North Carolina certificate number 15709 as a certified public accountant.
2. The Board received a complaint from an individual (hereinafter “Complainant”). The Complainant states that the Respondent prepared and filed her 2015 taxes without her review or signature.
3. The Respondent provided the Board with copies of Form 8879 for 2014, which was signed by the Complainant, and 2015, which was signed by the Complainant’s husband.
4. Neither of the Form 8879s was signed by both spouses.
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 IRS regulations, all parties to a joint tax return must sign the return or the Form 8879.
3. The Respondent did not directly review the client’s Form 8879s; rather, that function was delegated to the Respondent’s staff.
4. The Respondent’s staff knew or should have known that both spouses had not signed the Form 8879 when he filed those returns.
5. Per 21 NCAC 08N .0103:
   A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA’s partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA’s behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.
6. The aforementioned failure to abide by IRS regulations constitutes a violation of 21 NCAC 08N .0207, which states that a CPA shall not knowingly violate any federal tax regulations in handling the business affairs of a client.
7. 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 shall pay a one thousand dollar ($1,000) civil penalty, to be remitted with this signed Order.

Approved by the Board November 19, 2018.

Orders continued on page 4

Reclassifications

At its November 19, 2018, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement

Freddie Eugene Angles, #16607 Winston-Salem NC
Vickie Shaw Harrison, #20724 Kennesaw, GA
Christy L. Pavell, #24929 Morrisville, NC
Sarah Hughes Putnam, #35897 High Point, NC
Karen Longfellow Stone, #25453 Charlotte, NC
Samuel Miles Upton, #38151 Charlotte, NC
Janine Urbanek, #31196 Seattle, WA

Reissuance

Myron Grady Anderson, #18766 Altamonte Springs, FL
Tanya Hinesley Freeman, #26112 Chapel Hill, NC
Tracy Hope Lubsen, #25053 Deep Gap, NC
Ward Ivor Scott, #20594 Chapel Hill, NC
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. Joseph Denard Reid (hereinafter “Mr. Reid”) was the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Reid failed to timely file the annual firm registration for Joseph Reid, CPA, PLLC, 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. Mr. Reid subsequently renewed his firm registration, which was received by the Board on February 13, 2018.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reid’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Reid has paid his 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 Joseph Denard Reid’s payment as full resolution of the aforementioned rules violation.

Approved by the Board October 25, 2018.

KAREN ELIZABETH PALCZUK, #15882 | RALEIGH, 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. Karen Elizabeth Palczuk (hereinafter “Respondent”) was the holder of North Carolina certificate number 15882 as a certified public accountant.

2. The staff obtained information that the Respondent and her husband had been criminally charged with violations of the North Carolina Securities Act by the North Carolina Secretary of State.

3. The Respondent entered into an Alford plea allowing entry of a judgment that she sold unregistered securities. Per that plea, the Respondent has acknowledged that certain real estate interests sold by her should have been registered as securities.

4. The plea does not support that the Respondent knew that the real estate interests that she sold were securities, or that she knew that those securities should have been registered.

5. However, the Respondent, as a CPA involved in the marketing and sale of real estate interests, should have exercised greater caution to ensure that those sales activities were in conformance with all potentially applicable state and federal laws.

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. 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 Accountancy Act, at N.C. Gen. Stat. §93-12(9)a, allows for discipline of CPAs based upon a: “Conviction of a felony under the laws of the United States or of any state of the United States.” Per 78A-57(a), any person who willfully violates a provision of the North Carolina Securities Act has committed a Class I felony. As such, per N.C. Gen. Stat. §93-12(9)a, disciplinary action is warranted.

3. 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 Certified Public Accountant certificate issued to the Respondent, Karen Elizabeth Palczuk, is suspended for one (1) year. That suspension is stayed. The stay will be lifted in the event that the Respondent violates any provision of this Order, subject to the Respondent’s opportunity to show cause why the stay should not be lifted.

Approved by the Board November 19, 2018.

JOSEPH DENARD REID, #36846 | GREENSBORO, NC

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. Joseph Denard Reid (hereinafter “Mr. Reid”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Reid failed to timely file the annual firm registration for Joseph Reid, CPA, PLLC, 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. Mr. Reid subsequently renewed his firm registration, which was received by the Board on February 13, 2018.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reid’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Reid has paid his 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 Joseph Denard Reid’s payment as full resolution of the aforementioned rules violation.

Approved by the Board October 25, 2018.
## 2019 Exam Score Release Dates

### Testing Window: January 1 – March 10 (19Q1)

<table>
<thead>
<tr>
<th>If you take your Exam on/before:</th>
<th>...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:</th>
<th>Your target score release date is:</th>
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### Testing Window: October 1 – December 10 (19Q4)

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<td>Nov. 22</td>
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<td>Nov. 30</td>
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<td>Dec. 10</td>
<td>Dec. 11</td>
<td>Dec. 19</td>
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### Most Common CPA Exam Application Errors

The Board processes an average of 150 Exam applications each month. Here are the most common errors and problems the staff encounters when reviewing and processing applications:

- Illegible handwriting;
- Mother’s maiden name not provided;
- Not paying the administrative fee or paying the administrative fee only;
- Selecting more than one section, but paying for one section only;
- Not completing the pertinent data section;
- Not reporting traffic tickets in the pertinent data section;
- Not including transcripts that show the accounting concentration has been completed (initial application);
- Not signing the application;
- Not including payment or including the wrong payment amount;
- Making checks payable to an entity other than NC State Board of CPA Examiners; and
- Providing incorrect credit card information (invalid card number or expiration date) or attempting to pay with a credit card other than Mastercard® or VISA.

To avoid delays in the approval and processing of your Exam application, carefully review your application before submitting it to the Board.

If you have questions about your Exam application, contact Phyllis Elliott at phyllise@nccpaboard.gov or (919) 733-4224.
Inactive Status

From October 8, 2018, through November 28, 2018, the individuals listed below requested and were approved for inactive status. 21 NCAC 08A .0301(b)(20) states: “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.

Jeffrey Lee Horvath, #16519  Newton, NC
Thomas Henry Redden, #10990  Mount Ulla, NC
John William Dear, #38264  Smithfield, NC
Richard Stanley Sears, #9472  Conover, NC
John Kelly Leonard, #13440  Graham, NC
Kelly F. Keller, #13833  High Point, NC
Janet Susan Thomas Whited, #12664  Raleigh, NC
Geordie Ulmer Yandle, #35847  Seattle, WA
Roger Lee Dillard, III, #20544  Reno, NV
Dail Richard Granholm, #31413  Lancaster, PA
D Danielle Turner Tidwell, #15589  Greensboro, NC
Margaret Cary Lutz, #14506  Melbourne Beach, FL
Victoria S. Pirozzi, #29995  Raleigh, NC

Linda Priest Foster, #20388  Naples, FL
Eric Russell Oglivie, #40279  Apex, NC
Dennis Ruffin Snead, Jr., #5177  Jamestown, NC
James Dwight Halpin, #10904  Dalton, GA
Kevin Parks King, #14584  Huntersville, NC
Catherine Ambler Allen, #38174  Charlotte, NC
Peter Michael Boulus, #19393  Garner, NC
Susan High Branch, #28383  Greenville, NC
Eric M. Dupont, #25899  Concord, NC
Mark Edwin Menezes, #37885  Cleveland, OH
Joseph Heustess Aiken, #11760  Charlotte, NC
Samantha Mills Knott, #32100  Spotsylvania, VA
Carolina Zanation Shepherd, #12998  Summerville, SC

Inactive Status

On November 19, 2018, the Board approved the following individuals for licensure as North Carolina CPAs:

Rebecca Nicole Acevedo  Richard McAlister Deans  Matthew Spencer Knott  Megan Maartje Rose Rueckert
Kelvin Michael Anthony  Anthony Wayne Denlinger  Cassie Leigh Kohler  Lilya Rybakov
Michael Linn Armstrong  Austin Charles Donze  George Edward Krogstie  Shalimar Alicia Sarriera
Yijin Bao  Carl Dunne  John Joseph LaPenta, Jr.  Thomas David Schotzinger
Julie Boyd Barba  Kendall Wagoner Einbinder  Stephanie Melissa Leslie  Osei Sencherey
Michelle Mariko Bennett  Robert James Engelking  Blake Andrew Lessard  Prashankumar C. Sheth
Tyler Blake Bennett  Eric William Essian, Jr.  Haley McKenzie Long  James Harold Shoemaker
Brook Anthony Birdsong  Anna Christine Etheridge  Ian Alexander MacLeod  Katherine Leigh Sloat
Lynn Brown Bodine  Caitlin Marie Faughnan  Kevin Joseph Mansfield  Meredith Anne Sloboda
Kenya Demario Borders  Thomas Joseph Fiedler  Robert Warren Maston  Jonathan Anthony Smith
Juanita Denise Brooks  Kevin Patrick Fitzgerald, Jr.  Clifton Thomas Mathews  Philip Price Smith
James Reid Brown  Michelle Ann Foote  Mitchell Warren Mayer  Rachel Esther Smith
Justin Matthew Bruno  Anthony T. Fragnito  David Gregory McNamara  Courtney Scruggs Sorrells
Paul August Buckle  Mischa Freysstaetter  Addis Melesse  Jacob Vinson Stewart
Glenn Michael Burdi  Marisa Christina Gast  Lisa Elizabeth Miller  Justin Thomas Stone
Spencer Thomas Caldwell  Jennifer Kay Gathright  Seong Woon Mo  John Kevin Sullivan
Steven Thomas Caponi  Samantha E. Greenberg  Amalia Esther Neco Valle  Emilia Tymasova
Rashida Salama Chang  Leigh Severance Gripman  Madison Lynn Newman  Zachary Taylor Thomasson
Sarah Catherine Chin  Sara Kathleen Harris  Kristi Marie Nordahl  Olivia Wallace Vaughan
Kaylyn Anne Clark  Daniel Alexander Hathcock  Albert Lawrence Tan Ong  Sarah Paige Vipperman
Mia Camelia Coelho  Brian James Haun  Jacob Payne Orr  Katherine Anne Warlick
Jonathan Joseph Coffman  Samuel Andrew Herbert  Margaret Lynn Orr  Kevin Derk Whittingham
Molly Lynn Cogburn  Joshua David Hill  Sara Fairley Parkerson  Matthew Brian Williams
Kristie Hertz Cross  Elizabeth Nicole Hinson  Andrew James Parsons  Maegen Nichole Wilson
Andrew Carl Dagen  Ryan Christopher Hull  Alexander Hunter Payne  David Joe Wood, Jr.
Zachary Scott Daniels  Patricia Marie Jimenez Lopez  Cheryl Thornton Rhodes  Mitchell Pierce Woodward
Alfred H. Darakjian  William Wallace Kerr  Kyle Brandon Richardson  Justin David Young
Alessandra Eve De Tata  William Wyman King, IV  Tierza Coyee Roosa  Aaron Gregory Zerkel
## 2019 Dates to Remember

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<tr>
<th>JANUARY</th>
<th>JULY</th>
<th>AUGUST</th>
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<tr>
<td>January 1</td>
<td>Office Closed - New Year’s Day</td>
<td>July 4</td>
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<tr>
<td>January 21</td>
<td>Office Closed - Dr. Martin Luther King, Jr., Day</td>
<td>July 22</td>
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<td>January 28</td>
<td>Board Meeting - Raleigh</td>
<td>July 31</td>
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<td>January 31</td>
<td>Final Deadline - Firm Renewal &amp; Peer Review Compliance Reporting</td>
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<td>September 2</td>
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<td>March 19</td>
<td>Board Meeting - Raleigh*</td>
<td>September 23</td>
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<tr>
<td>April 19</td>
<td>Office Closed - Good Friday</td>
<td>October 24</td>
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<tr>
<td>April 22</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>Mid-May</td>
<td>CPA Certificate Renewal Period Begins</td>
<td>Mid-November</td>
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<tr>
<td>May 23</td>
<td>Board Meeting - Raleigh</td>
<td>November 25</td>
</tr>
<tr>
<td>May 27</td>
<td>Office Closed - Memorial Day</td>
<td>November 28 &amp; 29</td>
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<td>June 21</td>
<td>Board Meeting – Winston-Salem</td>
<td>December 16</td>
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<td>June 30</td>
<td>CPA Certificate Renewal Deadline</td>
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Dates, times, & locations are subject to change. Changes will be posted on the Board’s website, [nccpaboard.gov](http://nccpaboard.gov). Unless otherwise noted, Board meetings are held at 1101 Oberlin Road, Raleigh, 27605 and begin at 10:00 a.m. *1:00 p.m.*
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: ☐ 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.