



Activity Review

North Carolina State Board of Certified Public Accountant Examiners



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Update Your Contact Information

Did you know that licensees and CPA firms are required to notify the Board in writing of any change in contact information within 30 days of the change?

21 NCAC 08J .0107, *Mailing Addresses of Certificate Holders and CPA Firms* states, "All certificate holders and CPA firms shall notify the Board in writing within 30 days of any change in home address and phone number; CPA firm address and phone number; business location and phone number; and email address."

Licensees and firm representatives may submit address changes online by using the "Address Change" link on the Board's website, nccpaboard.gov, or by sending an email to addresschange@nccpaboard.gov.

Changing an individual licensee's address does not change a CPA firm's address. Likewise, changing a CPA firm's address does not change the addresses for the firm's licensed employees.

Although 21 NCAC 08J .0107 does not require Exam candidates to update their contact information, candidates are encouraged to submit address changes (especially changes in email address) to addresschange@nccpaboard.gov.



Comments Requested on Proposed Rule Change

On February 18, 2019, the Board conducted a public Rule-Making Hearing on a proposed amendment to the rule cited as 21 NCAC 08F .0105.

New language is indicated by an underline and deleted language is indicated by a ~~strike-through~~.

21 NCAC 08F .0105, *Conditioning Requirements* is proposed to be amended as follows:

(c) A candidate is subject to the following conditioning requirements:

- (1) a candidate shall obtain a passing grade on all sections of the examination within an 18-month period;
- (2) a candidate may sit for any section of the examination individually;
- (3) a candidate may ~~sit for each~~ retake a section of the examination ~~up to four times during a one-year period but not more than one time in a three-month testing window as defined by the examination vendors(s);~~ once the candidate's grade for any previous attempt of that same section has been released; and
- (4) credit awarded by the Board for passage of a section of

the examination is valid for an 18-month period beginning on the date the section is taken.

Written comments on the proposed change may be submitted by mail, email, or fax.

Mail: NC CPA Board
 PO Box 12827
 Raleigh NC 27605-2827

Fax: (919) 733-4209

Email: rbrooks@nccpaboard.gov

All comments must be received by 5:00 p.m. on March 18, 2019.

If approved, the rule change will be effective January 1, 2020.

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CPE Audit Orders

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.

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."

JONATHAN ADAM BENNETT, #34204 ATLANTA, GA

The Board opened a case against Jonathan Adam Bennett (Respondent Bennett) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Bennett 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 Bennett may apply to return his CPA 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 48.5 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

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

Approved by the Board January 28, 2019.

LINDA ALLEN SKARZYNSKI, #23853 WINSTON-SALEM, NC

The Board opened a case against Linda Allen Skarzynski (Respondent Skarzynski) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Skarzynski 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 Skarzynski may apply to return her CPA 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 51 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

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

Approved by the Board January 28, 2019.

2019 Board Meeting Dates							
Tuesday	March 19	1:00 p.m.	Raleigh	Monday	August 19	10:00 a.m.	Raleigh
Monday	April 22	10:00 a.m.	Raleigh	Monday	Sept. 23	10:00 a.m.	Raleigh
Thursday	May 23	10:00 a.m.	Raleigh	Thursday	Oct. 24	10:00 a.m.	Raleigh
Friday	June 21	10:00 a.m.	Winston-Salem	Monday	Nov. 25	10:00 a.m.	Raleigh
Monday	July 22	10.00 a.m.	Raleigh	Monday	Dec. 16	10:00 a.m.	Raleigh

Certificates Issued

On January 28, 2019, the Board approved the applications for North Carolina CPA licensure submitted by the following individuals:

Erin Elizabeth Alexander
Brook Elizabeth Anderson
Jack L Anderson
Charles Wescott Andrews
Alexander Cole Bacon
William Page Barnes, III
William Morgan Barr
Stephen James Beach
Kara Joy Biroldi
Evgenia Borodikhina
Cameron Bowen
Peter Richard Bremhorst
Kristin Marie Brigman
Stephen Bradley Bruette
Zachary Ronald Bruns
Braden Michael Call
Brian Alston Carman
Sarah Williams Casstevens
Miranda Lynn Clarke
Adam Parker Clayton
Lauren Heather Collins
Jonathon Chase Cox
Keith DeCroix
Abigail Sarah Durham
Mohammed Abdelkader Elbakrawy
Kevin Wayne Ellefson
Katelyn Nicole Epperson
Ruben Henry Garratt
Matthew R. Getzoff
Shalil Prendes Giannone
John Paul Given
Haley Anne Good
Tristan Gales Goss
David Crispin Graybeal
Jill Chandler Green
Barry Mark Griffith, Jr.
Nathan Robert Hales
Leslie Abigail Hamilton
Xiaofeng Han
Jennifer Rose Hannah
Mitchell Harra
Austin Richard Harris
Cherie Anna Harrison
Sarah Worster Harrison
Tyler Nicholas Hartman
Allie Michelle Hobgood
Barney David Holtzman

Carlie Cunningham Holzmeister
Joseph Scott Holzmeister
Andrew Brian Jackel
Kevin Edward James
Mitchell Garrett Johnson
Zachery Henderson Jones
Paul Sun Jin Kim
David Andrew Kirk
Christopher David Kishbaugh
Anne Tyler Knollmann
Hannah Ashton Krainiak
Victoria Leigh Lacivita
Frank Lambertus, III
Jordan Marie Lane
Sarah Ann Larson
John Joseph Lauchert
Gina Renee Lawrence
Hannah Mueller Leahy
Sydney Jordan Lee
Keila Marie Leverette
Daniel Robert Lewis
Savannah Liberato
Pablo Lizarazo
Allison Mae Lizotte
Cameron Neil Losser
Hayley Catherine Lower
Yao Lu
Seona Mafe
Andrew Wesley Malone
Bruce Eric Manes
Daryl Kayla Mapson
Anna Catherine Martin
Kane Furman Mason
Claire Riley Mathias
Kelly Alexandra McCarter
Ian Andrew McKee
Alexander Devitt McLarnon
Ryan David McMahan
Kenneth Michael McNeess
Jyoti Mehta
Manoj Mirchandani
Nathan Grant Morris
Cara Jo Murbach
Taylor Brooke Murphy
Nader Chaoukat Nasrallah
Michael John Olynick
Nicole Marie Palma

Nilisha Hemang Patel
Christopher Andrew Patterson
London Steele Paulson
Ryan Bridges Poage
Kaitlyn Marie Porter
Thomas Glenn Post
Austin Phillip Powell
James Hunter Powell
Margaret Tidwell Puckett
Connor Louis Randel
Zhi Ren
Benjamin Dean Richter
Laura Emily Ritter
Jack Foster Robertson
William Clarence Ross, III
Reyna Nicole Sawyer
Allison Janee Schill
Melanie Anne Schmidt
Joseph Edward Scott
Dayln Jordan Shelton
Michael Dwayne Shortall
Travis Alan Sirois
Brie Elizabeth Sisak
Andrew Mark Smith
Jocelyn Wishart Smith
Robert Adam Stephenson
Carter Blaine Stinman
Anna Elizabeth Stone
Alison Taylor Storie
Sarah Marie Sullivan
Valeriy Olegovich Sviderskiy
Wesley Sweigart
Zachary David Thomas
David Stuart Tingley
Peter Justin Tomasiello
Susan Tran
Olivia Ardis Turnbull
Nancy Wang
Jared Evan Weber
Kaitlyn Rose Whalen
John Thomas Whelehan
William Jonathan Whitacre
Caitlin Elizabeth White
Raenie Young Woo
Laurence Oliver Woolhiser
Tyler Christopher Wooten
Samuel James Young

2019 Exam Score Release Dates

Testing Window: January 1 – March 10 (19Q1)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Jan. 20	Jan. 20	Feb. 5
Feb. 14	Feb. 14	Feb. 26
Feb. 28	Feb. 28	Mar. 8
Mar. 10	Mar. 11*	Mar. 19
Testing Window: April 1 – June 10 (19Q2)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
April 20	April 20	May 7
May 15	May 15	May 23
May 31	May 31	June 11
June 10	June 11	June 19
Testing Window: July 1 – September 10 (19Q3)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
July 20	July 20	Aug. 6
Aug. 14	Aug. 14	Aug. 22
Aug. 31	Aug. 31	Sept. 10
Sept. 10	Sept. 11	Sept. 19
Testing Window: October 1 – December 10 (19Q4)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Oct. 20	Oct. 20	Nov. 5
Nov. 14	Nov. 14	Nov. 22
Nov. 30	Nov. 30	Dec. 10
Dec. 10	Dec. 11	Dec. 19

*The Exam data files the AICPA receives after March 11 will be included in the final target score release date.

- All dates and times are based on Eastern Time zone.
- For the vast majority of candidates, the AICPA receives the Exam data files from Prometric within 24 hours after a candidate completes the Exam.
- The scores for the Exam data files received after the AICPA cutoff dates will be in the subsequent scheduled target score release.
- Some candidates who take the BEC section might receive their scores approximately one week following the target release date due to additional analysis that might be required for the written communication tasks.



Revised Exam Blueprints Effective July 1, 2019

In October 2018, the AICPA Board of Examiners (BOE) approved revisions to the CPA Exam Blueprints (Blueprints).

The Blueprint revisions apply to the following Exam sections:

- **AUD** - The revisions expand upon or add more detail to the AUD Blueprint on audit data analytics. The revisions do not change the nature or scope of content eligible for testing in the AUD section. The audit data analytics concepts addressed in the revisions are covered by the existing AUD Blueprint and are currently eligible for testing.
- **BEC** - The revisions are not intended to significantly change the content eligible for testing in the BEC section. The revisions:
 - a. Clarify the Section introduction.
 - b. Reorganize Area IV, *Information Technology*, to clarify the nature and scope of the Area with respect to newly licensed practice.
- **REG** - The revisions clarify the REG Blueprint and do not change the nature and scope of content eligible for testing in the REG section. The revisions add a section assumptions discussion to the Section introduction and clarify three representative task statements.
- **FAR** - There are no revisions to the FAR Blueprint.

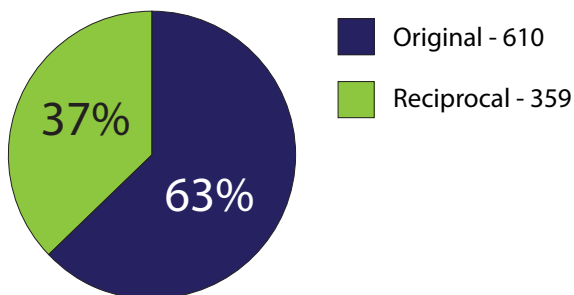
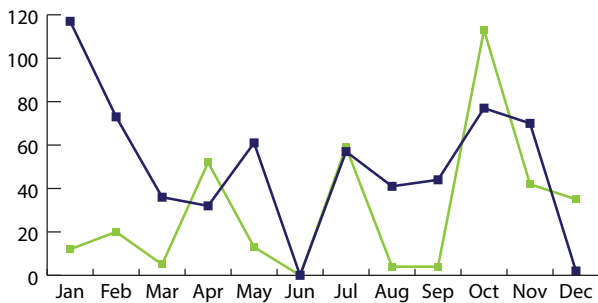
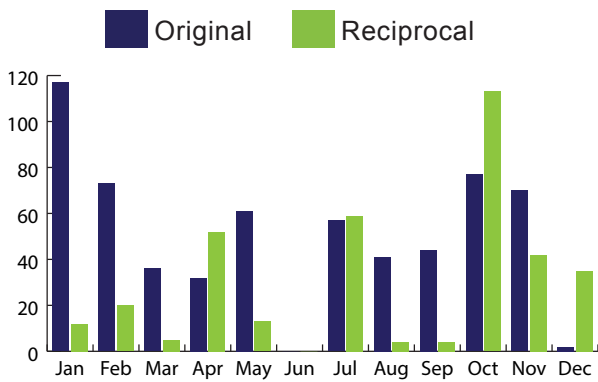
The revised Blueprints are in the CPA Exam Study Materials section of aicpa.org/cpaexam.

By the Numbers: Exam and License Applications Approved

January 2018-December 2018

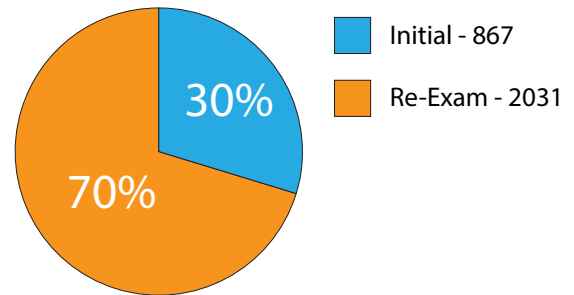
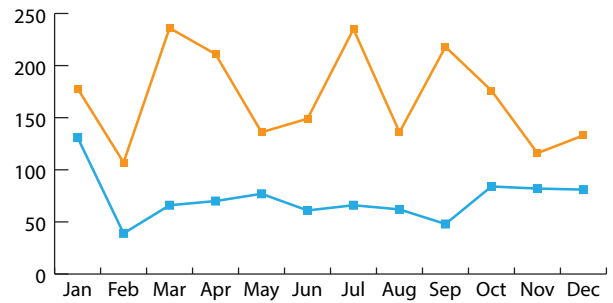
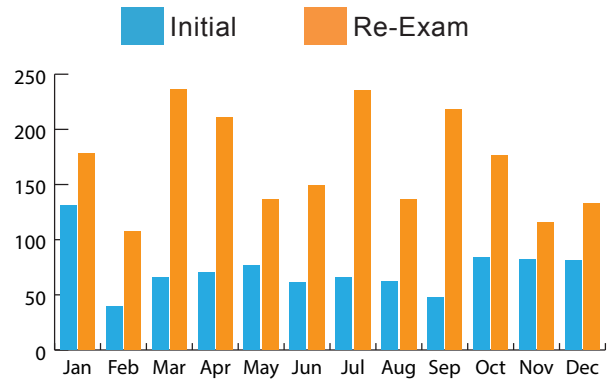
CPA License Applications Approved

Certificate Applications		
Month	Initial	Reciprocal
Jan-18	117	12
Feb-18	73	20
Mar-18	36	5
Apr-18	32	52
May-18	61	13
Jun-18	0	0
Jul-18	57	59
Aug-18	41	4
Sep-18	44	4
Oct-18	77	113
Nov-18	70	42
Dec-18	2	35



CPA Exam Applications Approved

Exam Applications		
Month	Initial	Re-Exam
Jan-18	131	178
Feb-18	39	107
Mar-18	66	236
Apr-18	70	211
May-18	77	136
Jun-18	61	149
Jul-18	66	235
Aug-18	62	136
Sep-18	48	218
Oct-18	84	176
Nov-18	82	116
Dec-18	81	133



Reporting Convictions, Judgments, and Disciplinary Actions

Each year on the annual CPA license renewal form, a licensee is required to answer questions regarding his or her moral character, including any convictions, judgments, or disciplinary actions that have occurred since the last license renewal period.

However, a licensee with a conviction, judgment, or disciplinary action should not wait until the license renewal period to report such actions.

21 NCAC 08N .0208, *Reporting Convictions, Judgments, and Disciplinary Actions* states:

(a) Criminal Actions. A CPA shall notify the Board within 30 days of any conviction or finding of guilt of, pleading of nolo contendere, or receiving a prayer for judgment continued to any criminal offense.

(b) Civil Actions. A CPA shall notify the Board within 30 days of any judgment or settlement in a civil suit, bankruptcy action, administrative proceeding, or binding arbitration that:

(1) is grounded upon an allegation of professional negligence, gross negligence, dishonesty, fraud, misrepresentation, incompetence, or violation of any federal or state tax law and

(2) was brought against either the CPA or a North Carolina office of a CPA firm of which the CPA was a managing owner.

(c) Settlements. A CPA shall notify the Board within 30 days of any written settlement in which a client or former client releases the CPA from liability that is grounded upon an al-

legation of professional negligence; gross negligence; dishonesty; fraud; misrepresentation; incompetence; or violation of any federal, state, or local law, regardless of whether the client or former client has filed a civil suit or criminal charge.

(d) Investigations. A CPA shall notify the Board within 30 days of any inquiry or investigation by the criminal investigation divisions of the Internal Revenue Service (IRS) or any state department of revenue pertaining to any personal or business tax matters.

(e) Liens. A CPA shall notify the Board within 30 days of the filing of any liens by the Internal Revenue Service (IRS) or any state department of revenue regarding the failure to pay or apparent failure to pay for any amounts due for any tax matters.

A licensee with questions regarding his or her reporting obligations should contact the Board's Staff Attorney, Frank Trainor, Esq., at ftrainor@nccpaboard.gov, or the Board's Deputy Director, David R. Nance, CPA, at dnance@nccpaboard.gov.

Do You Follow the Board on Social Media?

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For the Board, social media is a great tool for keeping applicants, licensees, and the public up-to-date on statute and rule changes, upcoming deadlines, Board meetings, issues affecting the profession, and much more.

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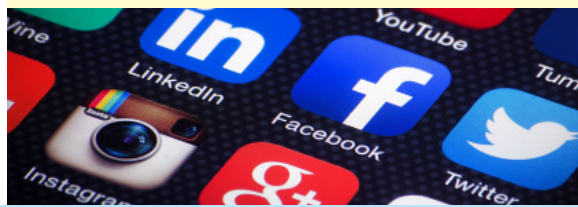
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nccpaboard.gov.



Reclassifications

At its January 28, 2019, meeting, the Board approved the applications for reclassification submitted by the following individuals:

REINSTATEMENT

David McLeod Boggs, #30573	Ponte Vedra Beach, FL
Jennifer Lynn Buller, #30171	Greensboro, NC
Dorothy Altman Kennedy, #19650	Liberty, NC
Antoinyce Evangeline Mathis, #39416	Knightdale, NC
Kimberly Grider Pittman, #21740	Wayne, PA
Ewa Aleksandra Pszenny, #34618	Pinehurst, NC
Victoria M. Sumbs, #37834	Raleigh, NC
Stephanie Elliott Yefimov, #29388	Holly Springs, NC

REISSUANCE

Taylor Michael Fairman, #29047	Atlanta, GA
Mary Anita Jones, #16848	Beulaville, NC



Inactive Status

Between November 28, 2018, and January 31, 2019, the individuals listed below 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."

Caroline Zanation Shepherd, #12998	Oak Island, NC	Christian Hernandez, #38655	Rio Rancho, NM
Samantha Mills Knott, #32100	Spotsylvania, VA	Christina Michelle Murphy, #31181	Wilmington, NC
Brice Paul Humpolick, #42548	Asheville, NC	Dana Rivenbark McBrayer, #15195	Southport, NC
Margaret E. Darby, #24056	Decatur, GA	Daniel Tyler Moore, #34758	Raleigh, NC
Benjamin Lane Medlin, #34369	Taylorsville, NC	Diane Thompson Quintin, #28450	Apex, NC
Lou Hunter Magaldi, #22466	Charlotte, NC	Francis C. Navin, #30547	Cary, NC
Patricia Ellington King, #18300	Chagrin Falls, OH	Irene M. Meares, #37584	Belmont, NC
Tabatha Marie Beckham, #31041	Maiden, NC	Jason Clark Harding, #26711	Charlotte, NC
Jonathan Sears Woodall, #14983	Holly Springs, NC	Jeffrey Fred Kies, #13063	Concord, NC
Lou Ann Jackson, #16872	Clemmons, NC	Jeffrey Kendrick Hunt, #30997	Charlotte, NC
Matthew Dwaine Menscer, #26130	Charlotte, NC	Jeffry Alan Newman, #19634	Denver, NC
Joanne M. Dionne, #32218	Fernandina Beach, FL	John Paul Barbee, #36178	Franklin, NC
John Hassell Haley, #12496	Raleigh, NC	John Randolph Wooldridge, #2506	Lake Wylie, SC
Yukiko Sato Scales, #28157	Raleigh, NC	John Valentino Grossi, #16911	Winston-Salem, NC
Albert Esley Cabaniss, #3417	Mebane, NC	Joseph Derrell Pool, #2808	Charlotte, NC
Jerome Anderson Jackson, #36403	Woodstock, GA	Karen Hutters Johnson, #31383	Durham, NC
Russell Edward Shipe, #22021	Supply, NC	Katharine L. Baumann, #28943	Stokesdale, NC
Verlyn Burton Luther, #20057	Clemmons, NC	Kelly Campbell Kidney, #29965	Charlotte, NC
J. Lewis McKnight, #22472	Mint Hill, NC	Laura Kathleen Johnson, #36825	Charlotte, SC
Michael Dale Bruce, #38496	Dillsboro, NC	Margaret Lynne Bosworth, #23633	Apex, NC
Pamela Rae Tourtellot, #22195	Holly Springs, NC	Mary Anne Jackson, #23190	Charlotte, NC
Priscilla Jane Quinn, #21507	Cary, NC	Milton Jordan, #15192	Winston-Salem, NC
Timothy Hathan Allen, #9900	Mocksville, NC	Nathan William Villaume, #38143	Charlotte, NC
Ashley Gwaltney Covington, #36664	Hendersonville, NC	Ostine Swan, #11867	Raleigh, NC
Joe Alan Barnes, #33397	Clemmons, NC	Randy Jay Meisner, #14247	Chesterfield, MO
Anne Marie Church, #34306	Charlotte, NC	Robert Cecil Horne, #22453	Nashville, NC
Chase Hardy Hale, #35130	Pleasant Grove, UT	Robert Louis Davenport, #24521	Morrisville, NC
Marianne Fonville Johnson, #11634	Greensboro, NC	Robert Withers Poellnitz, #40215	Birmingham, AL
Mark Edward Kurowski, #30020	Fort Mill, SC	Roger Kent Wolff, #3807	Arden, NC
Michael Burling Naramore, #24084	Mooreville, NC	Stephen Wayne Kerr, #21409	Zebulon, NC
William Benjamin Havird, #34139	New York, NY	Stephen Whitfield Foster, #34007	Denver, CO
Elizabeth Amy Sievert Dunlop, #22380	Wilmington, NC	Ted Lanier Brown, #8574	Jacksonville, NC
Patricia T. Wagner, #30251	Raleigh, NC	Thomas Eli Turlington, #41608	Clinton, NC
Arthur George Jaeger, #31499	Raleigh, NC	Zachary Harris Matthews, #40614	Greensboro, NC
Brian Craig Bailey, #35511	Raleigh, NC	Albert Michael Boulus, #38063	Cary, NC
Diane Meyer, #28597,	Charlotte, NC	Maxton Curtis McDowell, #7802	Asheboro, NC
Irene Fulcher Bouroudjian, #16854	Raleigh, NC	Richard M. Roberson, #21157	Wake Forest, NC
James Lawrence Miller, #15354	Franklin, TN	Adam Douglas Yoder, #36372	Winston-Salem, NC
Mary Summers Johnson, #19356	Brown Summit, NC	Doretta R. Mongold, #28931	Petersburg, WV
Robert Edward Watson, #30474	Charlotte, NC	Linda D. Stern, #20702	Aiken, SC
Thomas Elvin Hinton, #23037	Pittsboro, NC	Pamela Anne Mason Swanstrom, #21711	Cary, NC
Amy Mills Lehr, #28289	Cary, NC	Charles Thomas Johnson, #15813	Lumberton, NC
Andrea Barringer Venus, #31616	Huntersville, NC	Diana DeForest Gibbs, #27349	Charlotte, NC
Carol Lynn Crouse, #13824	Lake Charles, LA	Carolyn Tuschall Dalby, #20467	Durham, NC
Carolyn Ashley Alford, #36929	Wilmington, NC	Joyce Hassell Taylor, #13905	Australia
Charles Teal, #14651	Charlotte, NC	Robert William Thorburn, # 16561	Raleigh, NC
Christa Burris Middleton, #24625	Winston-Salem, NC	Regina J. Howard, #23434	Greensboro, NC



North Carolina State Board of
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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.