Comments Requested on Proposed Rule Change

On May 23, 2019, the Board conducted a public rule-making hearing regarding a proposed amendment to 21 NCAC 08F .0105, Conditioning Requirements.

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

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

21 NCAC 08F .0105 is proposed to be amended as follows:

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

(3) a candidate may sit for each retake the same section of the examination up to four as many times during a one-year period but not more than one time in a three-month testing window as defined by as determined by the examination vendor(s);

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 July 1, 2019.

Are CPAs Subject to the North Carolina Privilege License Requirement?

A state privilege license tax is a tax placed on specific businesses, trades, or professions for the privilege of engaging in those activities.

The privilege license is in addition to any regulatory or qualification requirements to engage in those businesses, trades, or professions.

The public practice of accounting is one of the professions specified in North Carolina General Statute (NCGS) 105, Taxation, Article 2, Privilege Taxes as requiring a privilege license in this State.

NCGS 105-41 states:

Every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars ($50.00), and in addition shall pay a license of twelve dollars and fifty cents ($12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts.

Accounting services include, but are not limited to:

- agreed-upon procedures,
- audits,
- bookkeeping,
- compilations,
- financial statements,
- management advisory services
- preparation services,
- professional services or assistance relating to accounting procedure and systems,
- reviews,
- tax consulting,
- tax reports, and
- tax return preparation.

Privilege License continued on page 5

In This Issue

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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."

MAXTON C. MCDOWELL, #7802 | MAXTON C. MCDOWELL, CPA | ASHEBORO, 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 the Respondent Firm stipulate to the following:

1. Maxton C. McDowell ("Respondent"), was the holder of North Carolina certificate number 7802 as a Certified Public Accountant.
2. Maxton C. McDowell, CPA (hereinafter “Respondent Firm”), was a registered certified public accounting firm in North Carolina. The Respondent and the Respondent Firm shall hereinafter be collectively referred to as the “Respondents.”
3. On December 29, 2018, the Respondent requested that his CPA certificate be placed on inactive status. At that time, he also informed the Board that he had sold his firm.
4. In August 2017, the Board received a referral from the Local Government Commission ("LGC") regarding the audit of the Town of Spring Hope. The audit contract was with Maxton C. McDowell, CPA.
5. When requested by the Board staff, the Respondents were unable to provide copies of the audit workpapers.
6. After a period of several months, the Respondents were able to produce audit workpapers. Upon review of those workpapers, numerous material audit deficiencies were identified.
7. 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 initial inability to produce audit workpapers and the deficiencies identified after those workpapers were produced constitute violations of 21 NCAC 08N .0403.
3. The Respondents did not adequately supervise the audit of the Town of Spring Hope resulting in a violation of 21 NCAC 08N .0212(3).
4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents’ 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, Maxton C. McDowell’s, CPA certificate is currently on inactive status. In the event that he desires to reactivate that certificate, his ability to perform attest services, as set forth in 21 NCAC 08M .0105(a), is revoked.

Approved by the Board March 19, 2019.
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, the Respondent and the Respondent Firm stipulate to the following:

1. Angela Davenport Elliott, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 13353 as a Certified Public Accountant.

2. Angela D. Elliott, CPA, P.A. (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”

3. The Respondent Firm underwent a system peer review for the period ending December 31, 2012, which resulted in a Fail. The report identified issues with compilations, reviews, and audits issued by the Respondent Firm.

4. As a condition of acceptance of that peer review report, the Respondent Firm had agreed not to perform audits of employee benefit plans unless they were subjected to pre-issuance review.

5. In a subsequent peer review conducted for the period ending December 31, 2015, it was discovered that the Respondent Firm had issued an employee benefit plan audit during that time without first having it reviewed.

6. The Respondent Firm received a Fail on the peer review for the period ending December 31, 2015, but that peer review has never been finalized.

7. Subsequently, the Board received a complaint from a member of the public regarding a tax engagement performed by the Respondent.

8. The Complainant alleged that the Respondent had not prepared and filed the Complainant’s taxes for 2011 through 2014 per the terms of that tax engagement. The Complainant further alleged that the Respondent had not provided the Complainant with copies of those returns.

9. The Complainant provided IRS Account tax transcripts showing that the taxes had not been filed.

10. The Respondent eventually provided copies of the tax returns but did not provide any documentation showing that they had been filed or that she had attempted to file them.

11. During the course of the investigation, the Respondent was often unresponsive to Board communications, and multiple communications needed to be sent before the Respondent provided a response.

12. The Respondents contend that the ability to address these matters sooner was complicated by unexpected family health issues which required time away from the office for approximately four weeks. It was during that time that the matters set forth in this Consent Order arose. The deadlines for correcting those matters were set during that time when the Respondent was not available. Subject to the restrictions set forth below, the Respondent’s CPA certificate and the Respondent Firm’s registration will remain unaffected by this consent order due to the uncontrollable circumstances that did not allow the Respondent to address all of these matters in a more timely manner.

13. 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 Respondents’ failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403, and .0212.

3. The Respondents’ failure to perform review or compilation services in accordance with SSARS constitutes a violation of 21 NCAC 08N .0404 and .0212.

4. The Respondents’ failure to obtain a pre-issuance review of an employee benefit plan audit, after informing the peer review committee that such review

Elliott continued on page 4
### 2019 Exam Score Release Dates

#### Testing Window: April 1 – June 10 (19Q2)

<table>
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#### Testing Window: July 1 – September 10 (19Q3)

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#### Testing Window: October 1 – December 10 (19Q4)

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</tr>
<tr>
<td>Dec. 10</td>
<td>Dec. 11</td>
<td>Dec. 19</td>
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</table>

- 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 may receive their scores approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.
§105-41. Attorneys-at-law and other professionals.

(b) 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 recompense of any kind, unless the other person in excess of one so remunerated is a blind person.

(c) Every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars ($50.00), and in addition shall pay a license of twelve dollars and fifty cents ($12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts.

(e) Licenses issued under this section are issued as personal privilege licenses and shall not be issued in the name of a firm or corporation. A licensed photographer having a located place of business in this State is liable for a license tax on each agent or solicitor employed by the photographer for soliciting business. If any person engages in more than one of the activities for which a privilege license is required, the person is liable for a privilege tax with respect to each activity engaged in.

(h) Counties and cities may not levy any license tax on the business or professions taxed under this section.

(i) Obtaining a license required by this Article does not of itself authorize the practice of a profession, business, or trade for which a State qualification license is required.

The information provided in this article is intended as a broad overview of NCGS 105, Taxation, Article 2, Privilege Taxes; it does not cover all provisions of NCGS 105.

The information should not be considered legal advice and is not binding upon the Board. Consideration must be given to all facts and circumstances in applying NCGS 105 to specific situations.

The privilege license is governed by the NCDOR; please direct all questions to the NCDOR’s Excise Tax Division at 1-877-252-3052.

Form B-202-A, Application for State Privilege License and technical bulletins about the privilege license tax are available on the NCDOR website, www.ncdor.gov

The privilege license tax is an annual tax based on the fiscal year, July 1 – June 30. The license tax is not prorated; instead, the full amount of the license tax is due when a person begins to engage in an activity for which a privilege license is required.

The information provided in this article is intended as a broad overview of NCGS 105, Taxation, Article 2, Privilege Taxes; it does not cover all provisions of NCGS 105.

The information should not be considered legal advice and is not binding upon the Board. Consideration must be given to all facts and circumstances in applying NCGS 105 to specific situations.

The privilege license is governed by the NCDOR; please direct all questions to the NCDOR’s Excise Tax Division at 1-877-252-3052.

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The privilege license tax is an annual tax based on the fiscal year, July 1 – June 30. The license tax is not prorated; instead, the full amount of the license tax is due when a person begins to engage in an activity for which a privilege license is required.
Certificates Issued

On April 22, 2019, the Board approved the applications for North Carolina CPA licensure submitted by the following individuals:

Badri Nath Adhikari
Gertruida Sophia Alexander
Justin Robert Allen
Heidi Gwen Alles
Alana Nichole Ayala
Verna J. Baker
Robert Kincheloe Barnes
Jonathan Patrick Keith Barwick
Jacqueline R. Beck
Todd A. Bickford
Justin Lyman Bishop
Kari Burton Bohning
Deborah DeHaven Brock
Veronica Kirby Burke
Ceili Suzanne Callaghan
Ellen Christine Carstensen
Drew Frank Caterinicchio
Arthur Roy Collier
Eric Daniel Coselman
Robin Lee Coulantes
Madeline Elizabeth Courtney
Jenifer Lynn Crocco
Amanda Lynn D’Aprelie
Rinaldo Joseph DiSalvo
Brian Philip Donaldson
Nicholas Richard Dora
Kevin Edward Doyle
Branden Jay Elmendorf
Christopher Reynolds Fife
Tyler Frank
Nicholas Ford Frazer
Alexander Fabian Frelier
Arina Furman
Ryan Lester Furman
Elizabeth Sheridan Gantnier
Arina Gibson
Matthew Gregory Goodling
Tyler McCue Goodykoontz
Christopher Thomas Gramlich
Trevanti Rashad Grant
Cory Joseph Hahn
Chase Lowell Helpingstine
Christopher Erin Hlavacek
Elizabeth Tate Hoff Holmgren
Edward Hughes Howe, Jr.
Zhongyan Hu
Matthew Thomas Iannone
Julianne Inozemcev
Bruce Darrell Jackson
Jennifer Christine Johnson
Katlyn Marie Joraskie
Spencer Allen Kendle
Arjumand Jalil Khan
Heather Victoria Kizer
Michael Patterson Klein
Jeffrey M. Krizic
Daniel Rajiv Lall
Geoffrey Paul Leeker
Randy Scott Lehman
Shannon Marie Lenihan
Mengya Li
Keith Lober
Lauren Elizabeth Maki
Christine Smith Mathews
Brian Jay McAllister
Morgan Rae McElwee
Tyler Russell McGary
Ashley Morgan Mead
Wendy Meyers Mease
Emily Jo Melton
Aubrey Corwin Middleton
Christopher Evan Miller
Ruth Damaris Montijo
Julie L Norris
Sabrina Ruth Olsen
Curtis Benjamin Olson
Aubrey Joy O’Rourke
Amanda Rae Ostrander
Jeffrey John Price
Zachary Allen Quickel
Sarah Cline Rhodehamel
Martha Jane Rinehart
Megan Brooke Ring
Eric Alan Ritchie
Megan Rebecca Roberts
Anastassia Satchko
Hannah Lee Schlank
Angel W. Schneider
Anna Sophia Elizabeth Schoeman
Megan Lee Schwab
Rachel Ann Shaw
Anastasia Sergeyeyevna Sicz
Conor Martin Smith
Anne Marie Soczawa
Victoria Eve Sorkin
Michelle C. Stark
Joseph Edward Sutton
Meenakshi Thakur
Meredith Ashton Timberlake
Chayan Agarwal Tiwari
Ana Lynne Townsend
Ryan Turchi
William Walker Vann
Melissa Ann Villarreal
Kristine Wehn
Brianna Nicole Wickham
Trevor Stuart Wigle
Christopher David Wilson
Adam Robert Woeller
Haopeng Yan
Joseph John Yglesias, Jr.
Michael Anthony Ziebka

2019 Board Meetings

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<td>June 21</td>
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<td>Raleigh</td>
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<td>August 19</td>
<td>10 a.m.</td>
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<tr>
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<td>Nov. 25</td>
<td>10 a.m.</td>
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<tr>
<td>Monday</td>
<td>Dec. 16</td>
<td>10 a.m.</td>
<td>Raleigh</td>
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Pursuant to NC Gen. Stat. §143-318.10, all official meetings of the Board are open to the public. However, the public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11.
Reclassifications

At its April 22, 2019, meeting, the Board approved the applications for reinstatement submitted by the following individuals:

- Fangyuan Harwood, #40476, Yulee, FL
- Eleanor Clayton Haymond, #32714, Cary, NC
- Amy Elizabeth Read, #22335, Charlotte, NC

Inactive

In April 2019, the individuals listed below were approved for inactive status. “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)].

- Karen Rene Perry, #19952, Clemmons, NC
- Elizabeth Wicker Gay, #36684, Charlotte, NC
- Kimberly Williams Burnette, #29174, Charlotte, NC
- Dena Roberts Jordan, #14608, Rockledge, FL
- Katherine Anne Fernald, #18586, Oak Island, NC
- Phillip Dean Helton, #15748, Stanely, NC
- Kevin Robert Protasewich, #42070, Chicago, IL
- Dennis James Coffey, #11707, Leland, NC
- Susan Simpson Dull, #21109, Morgantown, WV
- Connie Kay Mersch, #25736, Monmouth, IL
- T. Robert Ward, III, #25511, Herndon, VA
- Elizabeth Wilson, #14982, Albemarle, NC
- Terry Wayne Edwards, #16092, Kernersville, NC
- Kevin Chiahaow Chang, #38102, Raleigh, NC
- Therese M. Johnson, #14908, Riegelwood, NC
- Vicky Lynn Thaxton, #13735, Winston Salem, NC
- Edward Taylor Dodson, #13904, Oak Ridge, NC
- Charles A. Pardee, Jr., #19931, Okatie, SC
- Kathleen Ellen Lukens, #33168, Asheboro, NC
- Marshall McClure, Jr., #10713, Charlotte, NC
- Jeanne Klein Paschal, #15362, Waxhaw, NC
- Darrylin B. Smith, #27730, Hampstead, NC
- Daniel Gregory McGovern, #40902, Raleigh, NC
- Chandy Challa Smith, #23569, Westport, CT
- Jeffrey Thomas Wood, #36170, Safety Harbor, FL
- Michele Cox Henderson, #15402, Fort Mill, SC
- Sharon C. Miller, #26056, Salisbury, NC
- Alan Lynn Bray, #27436, St. Thomas, VI
- James Earl Ratchford, Jr., #13074, Gastonia, NC
- Dewey Ritter, III, #15115, Wilmington, NC

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 is suspended for a period of three (3) years. However, the suspension is stayed if all requirements of this Consent Order are met during that period.

2. The Respondent Firm’s registration is suspended for a period of three (3) years. However, the suspension is stayed if all requirements of this Consent Order are met during that period.

3. The Respondents have agreed to no longer perform audits, reviews or compilation services.

4. The Respondent has agreed to pay a one-thousand dollar ($1000.00) civil penalty to be remitted with this signed Consent Order.

Approved by the Board
April 22, 2019.

would be obtained, constitutes a violation of 21 NCAC 08N .0202.

5. The Respondents’ failure to adequately fulfill the terms of a tax engagement constitutes a violation of 21 NCAC 08N .0212.

6. The Respondents’ failure to respond to all Board communications within twenty-one (21) days constitute violations of 21 NCAC 08N .0206.

7. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.
State Board of CPA Examiners

Board Members
Arthur M. Winstead, Jr., CPA
  President, Greensboro
Michael S. Massey, CPA
  Vice President, Morrisville
Gary R. Massey, CPA
  Secretary-Treasurer, Raleigh
Wm. Hunter Cook, CPA
  Member, Charlotte
Wanda B. Taylor, Esq.
  Member, Raleigh
Jeffrey J. Truitt, Esq.
  Member, Cary
L. Samuel Williams, Jr., CPA
  Member, Hickory

Staff
Executive Director
Robert N. Brooks
Deputy Director
David R. Nance, CPA
Staff Attorney
Frank X. Trainor, III, Esq.
Legal Counsel
Noel L. Allen, Esq.
Administrative Services
  Felecia F. Ashe
  Vanessa L. Willett
Communications
  Lisa R. Hearne
Examinations
  Phyllis W. Elliott
Licensing
  Cammie Emery
  Alice Grigsby
  Buck Winslow
Professional Standards
  Mary Beth Britt
  Julia L. Mayo
  Jean Marie Small

North Carolina State Board of Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

Notice of Address Change
Please Print Legibly

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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.