CPA Firm Registration Renewal & Peer Review Compliance Reporting

December 31, 2020, is the deadline for North Carolina CPA firms to renew their firm registration and provide peer review compliance information to the Board.

The renewal link is on the Board’s website, nccpaboard.gov.

The renewal link is for CPA firms only; individual CPAs will renew their license next spring.

The Board has provided each CPA firm’s administrative office with step-by-step instructions for completing the firm registration renewal and reporting its peer review compliance.

There is no fee for renewing the registration of an individual practitioner.

Partnerships and limited liability partnerships with partners in North Carolina only do not pay a renewal fee either.

However, a partnership or limited liability partnership with partners in North Carolina and other states must pay $10.00 per partner, with a maximum of $2,500.00.

The renewal fee for professional corporations and professional limited liability companies is $25.00.

The Board may take disciplinary action against a CPA firm’s members if the firm fails to comply with any part of 21 NCAC 08J, Renewals and Registrations or 21 NCAC 08M, Peer Review Program, and continues to offer or render services.

Under NCGS 93-12(9)(e), the disciplinary action may include civil penalties up to $500.00 per member.

Only individual practitioners may cancel their firm registration through the renewal link.

Other firm types cannot cancel the firm registration online because those firm types must cancel the registration with the Secretary of State’s office before being canceled in the Board’s records.

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

In This Issue

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Certificates Issued

On October 19, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

<table>
<thead>
<tr>
<th>Robert Taylor Adams</th>
<th>Laura Anne Hoover</th>
<th>Miriam Frances Mueller</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timothy Robb Alford, Jr.</td>
<td>Thomas Patrick Hughes</td>
<td>Matthew Nicholson-Lewis</td>
</tr>
<tr>
<td>Deborah L. Anderson</td>
<td>Matthew William Hungate</td>
<td>Romeo Vicera Niere, Jr.</td>
</tr>
<tr>
<td>Ashley Lynn Baker</td>
<td>Ryan Linwood Huyett</td>
<td>Nicole Marie Overby</td>
</tr>
<tr>
<td>Eric Samuel Barnes</td>
<td>Karli Jo Jernigan</td>
<td>Eloho Isimeme Ovohi</td>
</tr>
<tr>
<td>Alex Perry Boseman</td>
<td>George Henry Jockish, III</td>
<td>Nirali Rupesh Patel</td>
</tr>
<tr>
<td>Megan Elizabeth Boyers</td>
<td>Tucker Albert Johnson</td>
<td>Kendall Reed Peterson</td>
</tr>
<tr>
<td>Landria Michelle Brown</td>
<td>Cole Parker Jordan</td>
<td>Jonathan Vincent Piccolo</td>
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<tr>
<td>Alison Eaton Brusko</td>
<td>Nicole Autry Justice</td>
<td>Laura Anne Pollin</td>
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<td>Emma Jayne Cain</td>
<td>Ryan Keith</td>
<td>Morgan Charles Potter</td>
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<td>Alvaro Jose Chaux</td>
<td>Nicholas Todd Kelley</td>
<td>Stephanie Sarah Hook Potter</td>
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<tr>
<td>Taylor James Clawson</td>
<td>Aubrey Lynn Kempke</td>
<td>Christian Eric Anthony Poveromo</td>
</tr>
<tr>
<td>David Michael Coffey</td>
<td>Artur Ildarovich Khalikov</td>
<td>Matthew Tyler Ratterree</td>
</tr>
<tr>
<td>Adam Lyle Coleman</td>
<td>Alison Mathews Ko</td>
<td>Tyler Robert Reid</td>
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<td>Matthew Michael Crimmins</td>
<td>Jacob Christian LaFrancis</td>
<td>Steven Reiskind</td>
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<tr>
<td>Emily Grace Crum</td>
<td>Christopher Kennedy Lambert</td>
<td>Madison Marie Schneider</td>
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<tr>
<td>Glenn Cunningham</td>
<td>Kevin Dean Larsh</td>
<td>Robert John Schwinn</td>
</tr>
<tr>
<td>Catherine Constance Del Casino</td>
<td>Dane Frederick Leach</td>
<td>Cynthia Spera</td>
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<tr>
<td>Joshua James Emett</td>
<td>Lauren Lynn Lutgens</td>
<td>Abigail Joy Spohn</td>
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<td>Audrey Corbett Everett</td>
<td>Amy Lynne MacNeil</td>
<td>Stephanie Nicole Stewart</td>
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<tr>
<td>Paul Walton Feisal</td>
<td>Anthony T. Maddalone</td>
<td>Terrell Antonio Turner</td>
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<tr>
<td>Mack Simpson Flanagan</td>
<td>Erik Jason Manko</td>
<td>Vasukumar Vijayakumar</td>
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<td>Zhan Zhang Furner</td>
<td>Mark Anthony Martines</td>
<td>Kristin Lynne Walser</td>
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<td>Michelle A. Gbadedeo-Great</td>
<td>Michael Donald McCall</td>
<td>Elizabeth Ashley Waters</td>
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<td>Brian Donald Glass</td>
<td>Alex Edward McCutcheon</td>
<td>Stephen Horace Watson</td>
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<td>Alison Ginger Greenfield</td>
<td>Wade Alan McDermott</td>
<td>Patricia Marie Weber</td>
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<td>Alexandria Marie Grote</td>
<td>Nicholas Joseph McDonald</td>
<td>James Robert Westfall</td>
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<td>Bryan Parker Hall</td>
<td>Edwin B. Mejia Reyna</td>
<td>Logan Beatrice Williams</td>
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<td>Joshua Steven Hall</td>
<td>Joel Aaron Mendez</td>
<td>Troy Arthur Wray</td>
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<tr>
<td>Tara Leigh Hartman-Gud</td>
<td>Scott Thomas Mooney</td>
<td></td>
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<tr>
<td>Garrett Leigh Hedgepeth</td>
<td>Jennica Shannon Moore</td>
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</tbody>
</table>

Performance metrics indicate 83,017 candidates took the Exam in 2019 (of which 63,034 were new candidates), with 23,407 candidates passing their final Exam section.

The softcover Candidate Performance Book is available for $200 through nasbareport.com. An electronic version is not available.
FAQs about the Annual CPE Requirement

The CPE infographic in the October Activity Review covered the basics of the annual CPE requirement. Below are the answers to some of the most frequently asked specific questions about the CPE requirement.

Q. Under the old rules, the annual CPE requirement was 40 hours, but under the new rules, the annual CPE requirement is 2,000 minutes. What’s the difference?

A. A CPE hour was, and is, defined as 50 minutes of learning/participation time. Forty hours of CPE is 2,000 minutes of CPE (40 hours x 50 minutes = 2,000 minutes).

Q. If the overall requirement didn’t change, why did the Board change from hours to minutes in January 2020?

A. Calculating CPE in minutes instead of hours allows licensees to claim credit for all CPE minutes completed instead of losing time by rounding down credits. New learning methods such as nano learning and blended learning award CPE credit in 10 to 20-minute increments. You are now eligible for credit for each nano-learning and blended learning activity you complete.

Q. Are there activities for which I can’t claim CPE credit?

A. You cannot claim CPE credit for reading accounting journals, periodicals, reference guides or related materials, and taking a test designed to assess reading comprehension.

Examinations that test your knowledge of a set of study materials as prepared in a formal CPE program do qualify for CPE credit.

Q. Before I take a course, will the Board tell me if I may claim credit for it?

A. The Board does not approve specific CPE courses. It is up to you to choose activities that contribute to your professional competency.

A course increases your professional competency if it is in an accounting area in which you practice or plan to practice, another area of the profession, or professional ethics.

Q. I didn't know that the ethics requirement changed, and I took a two-hour (100 minute) ethics course in August. Can I use the

CPE FAQs
continued on page 5

How to Check Your CPE Carry-Forward Hours

Not sure how many CPE carry-forward hours you have? There’s an easy way to check in five simple steps:

**STEP 1**
Navigate to the Board’s website, nccpaboard.gov.

**STEP 2**
Click on the “Find CPA/CPA Firm” link on the right-hand side of the home page.

**STEP 3**
On the “Search for a CPA” page, search for yourself using your name or CPA certificate number.

**STEP 4**
When your record is returned, click on the “Details” link (to the left of your name).

**STEP 5**
The number of CPE carry-forward hours (if any) will display as part of the public record information from your Board file.

If you have questions about your CPE carry-forward hours, contact Cammie Emery at cemery@nccpaboard.gov.
Successful Uniform CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between September 1, 2020, and September 30, 2020, and their scores were processed on or before October 30, 2020.

Nelson Vega Ayson, Jr.  
Benjamin Allen Badgley  
Emily Mae Black  
Mary Elizabeth Blair  
Meghan Blair Bonham  
Thomas Keith Brehm  
Dean McIntyre Brindle  
Hannah Marie Brown  
Andrew Alexander Cogdell  
Kayla Grant Corbett  
Colin Kenley Cramer  
Leslie Ann Cunnane  
Benjamin Joseph Davis  
John Andrew Diffendal  
Julia Anna Donajkowski  
Katie Lynn Driggers  
David Michael Edwards  
Emily Joy Etgen  
Audrey Corbett Everett  
Alex Taylor Fisher  
George Martin Francis  
Peter Christopher Gallagher  
Ashleigh Joyner Gardner  
Alexander Joseph Gibbons  
Kyle Joseph Gosland  
John David Harsh  
Madelyn Elise Hayes  
Alexander Kirby Jackson  
Nehemiah Bruce Jackson  
David Lamont Jennings, Jr.  
Christopher Kenneth Johnson  
George Ernest Karnazes  
Thomas Joseph Kessler, III  
Kassandra Fay Mangano  
Caleb Howell Mason  
Derek Grant McCann  
Magdalena Selby McCormack  
Colleen Anne McDonough  
Ryan Chad McMllin  
Kathleen Frances Moore  
Audrey Lee Mullins  
Natasha Janelle Pate  
Curtis Darrell Pouny, Jr.  
Adam James Regan  
Francisco Alberto Rojas-Descalzi  
Jennifer Fiona Ross  
Michael Alexander Saccavino  
Kwabena Boateng Sarpong  
Leigh Sizemore Schmidt  
Alexa Jennifer Smith  
Lauren Claire Smith  
Michael Chad Spurgeon  
Abigail Hope Starnes  
Jesse Michael Switzer  
Christopher Powell Thornton  
Cameron Adair Turner  
Alexis Brianne Vann  
Wendy Jeanne Warner  
Carter Michael Watson  
Adam Benard Winegar  
Waylon Shane Woodall  
Brian Robert Wright  
Muhan Xu

CPA Exam Performance Summary: 2020 Q-3
North Carolina

<table>
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<tr>
<th>Overall Performance</th>
<th>Section Performance</th>
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<tbody>
<tr>
<td>Unique Candidates</td>
<td>832</td>
</tr>
<tr>
<td>New Candidates</td>
<td>216</td>
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<tr>
<td>Total Sections</td>
<td>1,114</td>
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<tr>
<td>Passing 4th Section</td>
<td>169</td>
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<td>Sections / Candidates</td>
<td>1.34</td>
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<tr>
<td>Pass Rate</td>
<td>65.53%</td>
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<tr>
<td>Average Score</td>
<td>76.84</td>
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</table>

<table>
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<tr>
<th>Sections</th>
<th>Score</th>
<th>% Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td>First-Time</td>
<td>370</td>
<td>77.37%</td>
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<tr>
<td>Re-Exam</td>
<td>742</td>
<td>76.59%</td>
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<tr>
<td>AUD</td>
<td>292</td>
<td>75.36%</td>
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<tr>
<td>BEC</td>
<td>186</td>
<td>80.81%</td>
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<tr>
<td>FAR</td>
<td>368</td>
<td>76.07%</td>
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<tr>
<td>REG</td>
<td>268</td>
<td>76.76%</td>
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</table>

Jurisdiction Ranking

<table>
<thead>
<tr>
<th>Candidates</th>
<th>Sections</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

Pass Rate 67.54%
CPE FAQs  
*continued from page 3*

“extra” time to meet the ethics requirement for next year?

A. The one-hour (50 minute) ethics CPE requirement is an annual requirement, so you cannot use “extra” ethics CPE credit to skip taking an ethics course next year.

However, you may apply the “extra” ethics CPE minutes toward the total number of CPE minutes completed this year.

Q. I didn’t have time to take an ethics course in 2019, so I took a class in February and renewed my license for 2020-2021. Since I took a two-hour ethics course earlier this year, I don’t need to take another ethics class for the 2021-2022 renewal, right?

A. Since the ethics course you took in February was for the 2020-2021 license year, you must complete a one hour (100 minute) ethics course to be eligible to renew your license for 2021-2022.

Q. Do I need to comply with the CPE requirement if I’m licensed in North Carolina but don’t live or work in North Carolina?

A. If you are a non-resident CPA (a North Carolina CPA who neither lives nor works in North Carolina), you must meet the annual CPE requirement in the jurisdiction you are licensed in and work or live.

If there is no annual CPE requirement in the jurisdiction in which you are licensed and work or reside.

If you are licensed and live or work in a jurisdiction that doesn’t have an ethics CPE requirement, you must comply with the Board’s ethics CPE requirement.

Q. Why didn’t the Board extend the CPE deadline because of the COVID-19 pandemic?

A. Stay-at-home orders, business shut-downs, etc., started in March, leaving nine months for CPAs to complete the required CPE.

Most CPE sponsors, including the NCACPA, had online courses and switched other courses to a virtual/online format. Self-study courses are also available.

Q. Is there a limit on the number of self-study CPE minutes I may claim?

A. There is not a limit on the number of self-study CPE minutes you may claim. Remember, a self-study course isn’t complete until the CPE sponsor issues a Certificate of Completion.

The Certificate of Completion date is the date the sponsor issues the certificate, not the date you took the course or the date the completed time was mailed to or received by the sponsor.

Q. Do I need to keep Certificates of Completion after I complete the license renewal?

A. You must keep Certificates of Completion that substantiate the CPE credits you are claiming for the current year and each of the four prior calendar years.

If you are selected for the CPE audit and can’t document the CPE minutes you claimed, the Board may forfeit your license.

Q. My certificates of completion show hours, not minutes. Are they valid?

A. The Board is aware that CPE sponsors will continue to issue CPE credit in hours instead of minutes. You can convert the hours to minutes by multiplying the number of hours by 50 minutes (10 hours x 50 minutes = 500 minutes). The Board will incorporate a tool into the online renewal that will convert hours to minutes for you.

Q. If I’m not able to meet the December 31 CPE completion deadline, can I get an extension?

A. In general, the Board does not make exceptions for completing the annual CPE requirement by December 31.

If you complete the CPE requirement after December 31, 2020, but before July 1, 2021, you may renew your license but will receive a Letter of Warning from the Board.

Under 21 NCAC 08G .0406, if you don’t meet the December 31 deadline twice within five calendar years, your license renewal is denied for at least 30 days and until you complete the requirements of 21 NCAC 08J .0106.

Please contact the Board’s Licensing Specialist, Cammie Emery, at cemery@nccpaboard.gov or the Board’s Licensing Manager, Buck Winslow, at buckw@nccpaboard.gov with questions about the annual CPE requirement.

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Board Meeting  
December 14  
10:00 a.m.  
Via Videoconference
Between October 1, 2020, and November 10, 2020, 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 has 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 08 .0301(b)(20].

Jerry Lewis Mercer, Jr. #23101  Huntsville, AL
Brett David Sovine, #24378  Charlotte, NC
Robert E. Starkey, #31999  Cashiers NC
William J. Bluestein, #23505  Kannapolis, NC
Patricia B. Cyrus-Karr, #14995  Rocky Mount, NC
Laura Katherine Hensler, #43538  Charlotte, NC
Robert Thomas Salvatore, #26178  Yachats, OR
Megan Carson Graeber, #39247  Salida, CO
H. Bryant Stoneham, III, #16057  Raleigh, NC
Catherine Anne Curtin-Cowan, #18107  Kingston, GA
Kemmy Lee Morgan, #17260  New Bern, NC
Charlotte Humphrey DePalmo, #23592  Stanley, NC
Lauren Diane Kitson, #35534  Charlotte, NC
Jody Ann Heins, #26236  Frisco, TX
Catherine Smoot Eason, #31679  Pisgah Forest, NC
Pamela Smithdeal Garrison, #13764  Reidsville, NC
Vicki Flynn Gavin, #19842  Raleigh, NC
Darrell Guy Keener, #7823  Lenoir, NC
Catherine Ann Pettus, #40387  Charlotte, NC
Maria Cristina Jimenez Tan, #31438  Pacifica, CA
Emily W. Ferguson, # 30633  Hilton Head Island, SC

License Reclassifications

At its October 19, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Patrick S. Decareaux, #34478  Greensboro, NC
Keri Leigh James, #33497  Weaverville, NC
Yuliya Sergeyevna Morris, #37859  Raleigh, NC

Reinstatements

Patrick S. Decareaux, #34478  Greensboro, NC
Keri Leigh James, #33497  Weaverville, NC
Yuliya Sergeyevna Morris, #37859  Raleigh, NC

Reissuance

Jeremy Leo Donabedian, #41514  Raleigh, NC

Inactive Status

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Correction

The CPE infographic in the October Activity Review incorrectly stated the maximum number of authorship hours (minutes) allowed to meet the annual CPE requirement.

Below is the correct information

10 Hours (500 MIN)

AUTHORSHIP CREDIT

- Credit is limited to 500 minutes annually
- Credit is equal to the number of minutes spent writing the article or book
- No credit for client or business newsletter

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How Do I Request Inactive Status?

North Carolina CPAs may request inactive status through a link on the Board’s website, nccpaboard.gov.

To access the online form, click the “Request Inactive Status” link in the “How to Do I” box on the homepage.

After submitting the form, you will receive an automated email stating your CPA certificate is on inactive status.

Please use the “Request for Inactive Status” form on the website’s Forms and Applications page if you prefer to request inactive status by mail or email.
Check the Status of Your Application

Exam and license applicants, did you know you can check the status of your application online?

It’s easy; enter your last name, date of birth, and the last four digits of your Social Security number at https://bit.ly/3kidQL6.

A screen showing your information, the pending items (required documents, payments, etc.), and the pending items’ status will display.

You can update your contact information and send a message to the appropriate staff member using the comment/question box.

Do You Follow the Board on Social Media?

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

Tweet Us, Like Us, Share Us, Join Us

Facebook:
www.fb.com/NCCPABoard

Twitter:
@NCCPABOARD

LinkedIn:
North Carolina State Board of CPA Examiners

Don’t forget to bookmark the Board’s website, nccpaboard.gov.

CPA Exam Score Release Dates

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<tr>
<td>November 15</td>
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<tr>
<td>December 8</td>
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<td>December 31</td>
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<table>
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<th>January 1-June 30, 2021</th>
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<td>If you take your exam on/before:</td>
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<td>January 23</td>
</tr>
<tr>
<td>February 15</td>
</tr>
<tr>
<td>March 10</td>
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<tr>
<td>March 31</td>
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<tr>
<td>April 23</td>
</tr>
<tr>
<td>May 16</td>
</tr>
<tr>
<td>June 8</td>
</tr>
<tr>
<td>June 30</td>
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</table>

Source: AICPA

Please note:

- All dates and times are based on the Eastern Standard Time (EST) zone.
- For most candidates, Prometric sends Exam data files to the AICPA within 24 hours after you complete testing.
- Exam data files received after the AICPA cutoff dates will result in subsequent scheduled target score release dates.
- If you take the BEC section, you may receive your score approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.
Notice of Address Change

Please Print Legibly

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<th><strong>Full Name:</strong></th>
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</tr>
<tr>
<td><strong>Business Address:</strong></td>
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<td><strong>City/State/Zip:</strong></td>
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</tr>
<tr>
<td><strong>Business Phone:</strong></td>
<td>Business Fax:</td>
</tr>
<tr>
<td><strong>Business Email:</strong></td>
<td>Signature:</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.