



Activity Review

NORTH CAROLINA

State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 11-2021

The Annual CPE Requirement

The CPE infographic in the October *Activity Review* covered the basics of the annual CPE requirement.

This month we're answering some of the most frequently asked questions about the general CPE requirement.

Next month, we'll answer questions about the ethics CPE requirement and CPE for non-resident CPAs.

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

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

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

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.

However, examinations that test your knowledge of study materials prepared in a formal CPE program qualify for CPE credit.

CPE
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CPA Firm Registration Renewal

December 31, 2021, 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 homepage of the North Carolina Board's website, nccpaboard.gov, in the "How Do I" box. The renewal link is for CPA firms only; individual CPAs will renew their license next spring.

In October, the Board provided the administrative office of each CPA firm with step-by-step instructions for completing the firm registration renewal and reporting its peer review compliance. There is no fee to renew an individual practitioner's firm registration. Partnerships and limited liability partnerships with partners only in North Carolina do not pay a renewal fee.

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.

If a firm doesn't comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, and it continues to

offer or render services, the Board may take disciplinary action against a CPA firm's members. 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. All other firm types must cancel the firm's registration with the Secretary of State before requesting that the Board cancel the firm's registration.

Please contact Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov with your questions about firm renewal or peer review compliance.

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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."

CARL FREDERICK ROOT, #10972 | BREVARD, 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 stipulate to the following:

1. Carl Fredrick Root, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 10972 as a Certified Public Accountant.
2. The Respondent was the subject of a third-party complaint which stated that he has been conducting audit work for the complainant's condominium association without peer review or pre-issuance review of audits.
3. The Respondent and his firm, Carl F. Root, Jr., PA, previously entered into a Consent Order with the Board on September 23, 2019, consenting to the revocation of their privilege to perform, or participate in, any services subject to peer review as identified in Board rule 21 NCAC 08M .0105 *Peer Review Requirements*.
4. Documentation submitted with the third-party complaint revealed that the Respondent and his firm, Carl F. Root, Jr., PA, continued to perform, or participate in, services subject to peer review as identified in Board rule 21 NCAC 08M .0105 *Peer Review Requirements*, after their privilege was terminated.
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. By virtue of the facts set forth above, the Respondent violated 21 NCAC 08N .0202 and .0203.
3. Per N.C. Gen. Stat. §93-12(9), 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, Carl Fredrick Root, Jr., hereby voluntarily surrenders his Certified Public Accountant certificate permanently.
2. The firm registration for Carl F. Root, Jr., PA, is hereby canceled permanently.
3. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
4. 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 Respondent claim or attempt to use any practice privileges in any other state based upon his permanently surrendered North Carolina certificate.

Approved by the Board on October 18, 2021.

Board Meeting: December 13, 2021 | 10:00 a.m.

GREGORY LEWIS PRICE, #16785 | NORTH MYRTLE BEACH, SC

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 stipulate to the following:

1. Gregory Lewis Price, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 16785 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (hereinafter “Complainant”). The Respondent’s firm prepared the 2014 income tax return for the estate of the Complainant’s mother. The Respondent notified the Complainant that the form had been electronically filed and that all he needed to do was to pay the tax due to the IRS. The Complainant paid the taxes but later received a notice from the IRS stating that the payment had been received, but no return had been filed.
3. The Complainant asserts that he tried to reach the Respondent on numerous occasions but was unsuccessful. He states that he has since submitted a copy of the tax return to the IRS, but the Respondent did not respond to inquiries regarding the status of the return.
4. The Board staff requested a response from the Respondent. After multiple attempts to reach him, he replied that during the time of the Complainant’s letter to him and the filing of the complaint, he was in the process of merging his firm with another. He asserts that his mail was being forwarded, but not in a timely manner due to the COVID-19 pandemic. He also asserts that because it is not his firm’s practice to have six years of tax programs loaded on the system, he had to put in a special IT request to have the Complainant’s file pulled and relocated to his new computer. He states that once the process was completed, he immediately printed and mailed the 2014 return to the Complainant.
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. The Respondent did not make adequate plans to remain responsive to his client or the Board during a transition period resulting in violations of 21 NCAC 08N .0212 and .0206, respectively.
3. Per N.C. Gen. Stat. §93-12(9), 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:

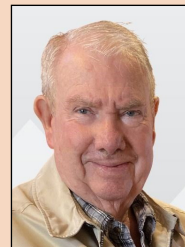
1. The Respondent, Gregory Lewis Price, CPA, is censured.
2. The Respondent shall pay a five hundred dollar (\$500) civil monetary penalty to be paid to the Board with this signed Consent Order.

Approved by the Board on August 23, 2021.

In Memoriam: Maylon Earl Little

Maylon Earl Little, a past member of the State Board of CPA Examiners, died October 29, 2021. He was 86.

Governor James B. Hunt, Jr., appointed Little to the Board in 1977, and re-appointed him in 1980.



During his time on the Board, Little was elected Secretary-Treasurer, Vice President, and President of the Board. He later served as the Board’s auditor.

He was a member of the AICPA and a Senior Life member of the NCACPA, a membership level that recognizes members with more than 40 years of service to the NCACPA.

CPA Exam, Licensure Benefits for Military Personnel

Did you know the Uniform CPA Exam is approved by the Department of Veterans Affairs as a certification test eligible for reimbursement?

If you qualify for the Montgomery GI Bills, the Reserve Education Assistance Program, the Veterans Educational Assistance Program, or the Dependents Educational Assistance Program, you may be eligible for reimbursement for taking the CPA Exam.

You may also qualify for reimbursement of the CPA licensure fees.

Information on the reimbursement programs is available through the Department of Veterans Affairs website, <http://bit.ly/1dsJfAK>.

The GI Bill hotline, 1-888-442-4551, is available Monday-Friday, 8 a.m. to 7 p.m., to answer your questions about the reimbursement program.



50 Years of NC CPA Licensure

Congratulations to the following individuals who have been licensed as a North Carolina CPA for 50 years:

September 1971

Gary Michael Fink
Oscar Glenn Spell, III

October 1971

Herbert Lindsey Clem
Thomas Lee Codington

November 1971

Thomas Garner Horne

CPA Certificates Issued

On October 18, 2021, the Board approved the following individuals for licensure as North Carolina CPAs:

Amr Alexander Abul-Fadi
Alisha Nadine Adkins
Anthony Frederick Allen
Kelly Irmentrud Amos
Colby Gibson Anderson
Eric Andrew Babcock
Deborah Parrish Barrett Seymour
James Bird
Alexander Ryan Black
Preston Stanley Bowers
Sara Ashley Brehmer
Michael Glen Brooks
Trevor Andrew Byrum
Elizabeth Tinashe Magombedze Cameron
Matthew Conrad Carpenter
Zachary Quinn Carver
Tanmayee Gopal Chiplunkar
Quincei Leigh Clark
Stephen James Cole
Jennifer Collette
Courtney Reeve Cook
Katherine Anne Craven
Jin Lee Crofts
Steven Allen Custead
John Timothy Dalton
Lauren Edwards Davis
Debbie Lynne Deal
Courtney Hanna Deeds
Conor Patrick Doherty
Kenneth J. Evola
K. Christopher Farkas
Shaun Marie Fera
Kyle Vincent Fitzgerald
Thierry Yves Gashugi
David Fletcher Glass
Aspen Harding
Yu Jin Son Henson
Patrick Joseph Hoan
Marcus Barrett Hodge
Paige Marie Hollingsworth
Alyssa Denise Horne
Dalton Loyd Infinger
Ibreta Franska Jackson
Melicia Sade James
Colin James Johnson
Kelley Winston Jones
Jaeha Kim
Katheryne Rebecca King
Benjamin Chaim Koenigsberg
Isabella Anna Kron
Paige Michaela Larmony
Jason Keith Lieberman
Catherine Joan Marsh
Meghan Renee Mateer
Joseph Edward McCann
Jorge Antonio McGriff
Corinne Laura Monahan
Stenn Hollis Monson
Sara Rathbone Mooney
Alex Thomson Moore
Cameron Smith Morrison-Mauney
Abraham Hoshea Moskowitz
Celine Vanderclark Olcott
Nathan Christopher Olivier
Yong Ju Park
Michael John Pelin
Brittany Michelle Perkins
Donna G. Perkins
Linda K. Price
Serina Marie Ramos
Lacy Peyton Reed
Clayton Alexander Rexroad
Courtney Shea Rhodes
Taylor Marie Rock
Zachary James Rogers
Sara Beth Ruppard
Vincent Michael Seagle
Clayton Philip Sealy
Albert Richard Sementa
David Christopher Smith
Aaron Bashon Starr
Gregory Allen Still
Amy Katelyn Sutherland
Desiree Thompson
Jonathan Harold Topalian
Samuel Reinhart Van Heukelom
Stephen James Ward
Lauren Tracey Witushynsky
Alexander Brian Wolf
Annie Harding Woodward
Corey Benjamin York
Liudmila Logina Zill
Brandon Roy Zimmerman

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. Under NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") per 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."

Jeffrey M. Downing, #40772 Holly Springs, NC

The Board opened a case against Jeffrey M. Downing ("Respondent") for failure to complete the CPE required to renew his North Carolina CPA license.

When completing the 2019-2020 individual certificate renewal, Respondent stated he had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked Respondent to provide certificates of completion for the CPE reported to meet the 2018 and 2019 requirements. Respondent was unable to provide sufficient documentation to substantiate all of the 2018 and 2019 CPE hours.

The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

Based on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if Respondent Downing engages in further violations of the Board's Rules of Professional Ethics and Conduct.
2. Respondent shall pay a one thousand dollar (\$1,000) civil penalty with this Consent Order.

Maggie M. Mitchell, #36514 Winston-Salem, NC

The Board opened a case against Maggie M. Mitchell ("Respondent") for failure to complete the CPE required to renew her North Carolina CPA license.

When completing the 2019-2020 individual certificate renewal, Respondent stated she had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked Respondent to provide certificates of completion for the CPE reported to meet the 2018 and 2019 requirements. Respondent was unable to substantiate three (3) hours claimed on the 2019-2020 license renewal.

The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

Based on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if Respondent Mitchell engages in further violations of the Board's Rules of Professional Ethics and Conduct.
2. Respondent shall pay a one thousand dollar (\$1,000) civil penalty with this Consent Order.

Michael J. Savino, #23801 Durham, NC

The Board opened a case against Michael J. Savino ("Respondent") for failure to complete the CPE required to renew his North Carolina CPA license.

When completing the 2019-2020 individual certificate renewal, Respondent stated he had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked Respondent to provide certificates of completion for the CPE reported to meet the 2018 and 2019 requirements. Respondent was unable to substantiate completion of the ethics course to meet the 2019 requirement.

The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4). Per N.C. Gen. Stat. §93-12(9) and by 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. Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if Respondent Savino engages in further violations of the Board's Rules of Professional Ethics and Conduct.
2. Respondent shall pay a one thousand dollar (\$1,000) civil penalty with this Consent Order.

CPE Audit Orders
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CPE continued from page 1

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. Now that the Board calculates CPE in minutes, not hours, are certificates of completion that show hours valid?

A. Certificates of completion that show CPE credit in hours are valid. The online CPA license renewal (available in Spring 2022) includes a tool that converts CPE hours to CPE minutes.

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.

Exam Score Release Dates

| If you take your exam on/before: | Your target score release date is: |
|----------------------------------|------------------------------------|
| December 8, 2021 | December 16, 2021 |
| December 31, 2021 | January 11, 2022 |
| January 23, 2022 | February 8, 2022 |
| February 14, 2022 | February 23, 2022 |
| March 9, 2022 | March 17, 2022 |
| March 31, 2022 | April 12, 2022 |
| April 23, 2022 | May 10, 2022 |
| May 16, 2022 | May 24, 2022 |
| June 8, 2022 | June 16, 2022 |
| June 30, 2022 | July 12, 2022 |

Successful CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam in September 2021:

| | |
|-------------------------|----------------------------|
| Jackson Henry Adams | Zachary Louis Livingston |
| Michael Scott Andrews | Brianne Marie Lockee |
| Amanda Kate Baltrucki | Samuel Caleb Main |
| Kalund Donovan Brodie | Sara Elizabeth Major |
| Cooper Allen Burgess | Jonathan Labi Malote |
| Kenneth Hunter Byrd | Casey Brooke Medford |
| Zachary Quinn Carver | Marcos Jose Melendez |
| David Derrick Chang | Justin Edward Mundy |
| Jessica Lynn Cianfrocca | Marley Brown Nelson |
| Robert Thomas Claiborne | William Andrew Oakley |
| Quincei Leigh Clark | Daniel O'Dirling |
| Kevin Quang Anh Dao | Sierra Kathleen Rolon |
| Lauren Edwards Davis | Steven Barry Savicki |
| Madison Paige Dean | Cole Terrell Setzer |
| Daniel Connor Deas | Audrey Owen Sigmon |
| Harry James DiGiacomo | Kristen Annette Sullivan |
| Conor Patrick Doherty | Benjamin Paul Thompson |
| Allison Powers Forte | Madison Elisabeth Thompson |
| Jacob Henry Gilbert | Sarah Katherine Todd |
| Jonah Pearson Hatley | Ethan James Stosic Tuby |
| Hannah Elise Higgins | Carey Andrew Van |
| Ray Blake Hocutt | Joseph Paul Warta |
| Jenny Paige Kerley | Aaron Robert Weaver |
| Lauren Kirkpatrick | Carly Elizabeth Wolk |
| Ginamarie Eileen Klos | Nathan James Wonsch |
| Alexa Rae Koch | Crystal Craigo Young |
| Abigail Leigh Lewis | |

CPA Certificate Reclassifications

Reinstatement

At its October 18, 2021, meeting, the Board approved the applications for CPA certificate reinstatement submitted by the following individuals:

| | |
|-----------------------------------|-------------------|
| Lisa Rudolph Featherngill, #33645 | Advance, NC |
| Lana Kaye Szczepanski, #43377 | Zebulon, NC |
| Marquis James Pullen, #40811 | Winston-Salem, NC |

Reissuance

At its October 18, 2021, meeting, the Board approved the applications for CPA certificate reissuance submitted by the following individuals:

| | |
|----------------------------------|------------------|
| Mary Ann Helms Armstrong, #30676 | Huntersville, NC |
| Tyler McCue Goodykoontz, #43108 | Charlotte, NC |
| William Thomas McCuiston, #27854 | Cary, NC |
| Judy Lynn Toppas, #39365 | Camden, NC |

Inactive Status

Between October 1, 2021, and October 29, 2021, the Board approved the individuals listed below 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."

| | |
|---|------------------------|
| Robert Forrest Fowler, III, #35324 | Charlotte, NC |
| Jean C. Findley, #43296 | Raleigh, NC |
| Lana Ginn Parker, #20225 | Bear Creek, NC |
| Sherry Furr Ross, #14305 | Charlotte, NC |
| Cheryl Lindsey Nicks, #29377 | Stanley, NC |
| Bobby Dale Walker, #23865 | Shelby, NC |
| Amanda Jones Beckwith, #38395 | Raleigh, NC |
| Joel William Lambert, Jr., #3093 | Fayetteville, NC |
| David Aubrey Baker, Jr., #24401 | Greenville, NC |
| Charles Philip Blanton, #14841 | Charlotte, NC |
| Mark Jefferson Rhyne, #21128 | Burlington, KY |
| Ian Crawford Parry, #37905 | Charlotte, NC |
| Sharon Lee Bell, #18841 | North Myrtle Beach, SC |
| Mark Causey, III, #35290 | Durham, NC |
| Karen L. Mirandi, #19804 | Harrisburg, NC |
| Eric William Gilbert Zetterholm, #25458 | Leicester, NC |
| Robert Daniel Bedingfield, #25141 | Greensboro, NC |
| Frank Anderson Elmore, Jr., #9722 | Hendersonville, NC |
| Barbara Paterek, #27744 | Bluffton, SC |
| Laura Helen Rhyne, #16467 | Mt. Holly, NC |
| Kasey Jane Copeland, #39818 | Dayton, OH |

CPE Audit Orders

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Svyatoslave Steve Bashmakov, #40256 Boca Raton, FL

The Board opened a case against Svyatoslave Steve Bashmakov, (Respondent Bashmakov) for failure to complete the CPE required for the 2020-2021 renewal of his North Carolina CPA license.

Respondent Bashmakov 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 Bashmakov may apply to return his CPA certificate to active status by submitting a reissuance application that includes payment of the application fee; three (3) moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 44.5 hours of CPE including an eight-hour accountancy law course 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 Bashmakov's CPA license.





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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.