



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. 5-2020

Uniform CPA Exam Applicants and CPA Licensure Applicants Subject to Background Checks

In 2018, the Board amended 21 NCAC 08F .0103(f) and .0502(b) to allow the Board to conduct a background check, including criminal records, on all initial applicants for the Uniform CPA Exam and all applicants for NC CPA licensure.

The background check is in keeping with NCGS §93-2 and §93-12(5), which require that for an individual to be eligible to take the Exam or be certified as a CPA in North Carolina, that individual must be of good moral character.

Many of the Board's Exam and licensure

applications include a question about an applicant's moral character.

In general, "of good moral character" means the person possesses the personal traits of honesty, integrity, forthrightness, trustworthiness, and self-restraint to be a CPA.

By signing the Exam or licensure application, applicants are authorizing the Board to verify any of the in-

formation entered on the application, including a background check.

Applicants must report all offenses, even seemingly minor incidents such as speeding tickets, and provide relevant documents or court records for each violation.

In North Carolina, a traffic law violation is a criminal offense, and the Board's background check software often shows a criminal offense without identifying it as a traffic law violation.

Therefore, the Board routinely asks applicants for further clarification of the matter.

It is not necessary to report offenses that have been removed from an applicant's record or sealed by a court. However, it is the applicant's responsibility to make sure those offenses do not show up on a background check.

Applicants need to know that the Board doesn't deny an application automatically based on an incident in the applicant's past; an offense rarely keeps an applicant from pursuing a career as a CPA.

The Board does consider criminal convictions when approving an Exam or licensure application.

When considering criminal convictions, the Board must consider all the factors listed in NCGS §93B-8.1(b1).

Common Offenses Reported on Background Checks

Speeding tickets

Vehicle registration (expired tags, etc.)

Traffic charge related to an accident

Alcohol-related charges (underage drinking, public intoxication, etc.)

Violation of a local ordinance, usually related to another charge



If the Board denies an application because of a criminal conviction, the applicant can appeal the decision through NCGS §90-14.1.

Background Check
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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.”

CHALICE MARIE GOLDEN, #39218 | MATTHEWS, NC

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 28, 2020, that:

FINDINGS OF FACT

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by NC Gen. Stat. §150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member’s participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. In 2017 and 2018, on her annual CPA certificate renewals, the Respondent informed the Board that she had obtained the requisite forty (40) hours of continuing professional education (“CPE”) to meet her annual requirements.
8. Based on the Respondent’s representations, the Board accepted the Respondent’s renewals.
9. The Respondent was subject to an audit of her CPE for 2017 and 2018, and the Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her CPE requirements in those years.
10. The Respondent replied that she could not substantiate the completion of any of the forty (40) hour annual CPE requirements for either year.
11. On May 29, 2019, the Board’s Professional Standards staff sent correspondence to the Respondent informing her that an enforcement file had been opened and requested a response from her. The

Respondent was not initially responsive, and when she did finally correspond, that response was incomplete.

12. On July 23, 2019, the Board staff sent correspondence to the Respondent in an attempt to resolve the matter informally. That correspondence was sent via regular mail. The Respondent did not provide a response.
13. Board staff sent an email to the Respondent on August 14, 2019, requesting her response. The Respondent did not provide a response.
14. Board staff mailed the Respondent a copy of the July 23, 2019, correspondence by certified mail on August 20, 2019. The Respondent did not provide a response.

CONCLUSIONS OF LAW

1. Per NC Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to NC Gen. Stat. §93-12(9) the Board has the authority to impose discipline upon the Respondent and Respondent’s certificate and to impose civil monetary penalties.
3. Respondent Golden’s actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), .0203(b)(5), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of six (6) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Chalice Marie Golden, is hereby permanently revoked.
2. Respondent Chalice Marie Golden 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 her permanently revoked North Carolina certificate.

Approved by the Board January 28, 2020.

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 NC Gen. Stat. §150B-41, the Board, the Respondent, and the Respondent Firm stipulate to the following:

1. Mark T. Hawkins, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 22175 as a Certified Public Accountant.
2. Hawkins & Hawkins, PC (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 Respondents issued multiple reviews over the past five (5) years. The Respondents are enrolled in the peer review program; however, the Respondent Firm has not provided any information that a peer review has been scheduled.
4. The Respondents failed to furnish to the peer review program selected financial statements, corresponding work papers, and any additional information or documentation required for the peer review program within eighteen (18) months of the issuance of the first report provided to a client.
5. 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 timely complete the peer review process constitutes a violation of 21 NCAC 08N .0203(b)(7).
3. The Respondents’ failure to furnish to the peer review program selected financial statements, corre-

sponding work papers, and any additional information or documentation required for the peer review program within eighteen (18) months of the issuance of the first report provided to a client constitutes a violation of 21 NCAC 08M .0105.

4. Per NC 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 Mark T. Hawkins, CPA, is censured.
2. The Respondent Firm may not perform any of the services listed in 21 NCAC 08M .0105(a) until such time that the Respondent Firm provides evidence of its enrollment in peer review and that a peer review has been scheduled, at which time the suspension will be stayed.
3. Upon completion of its peer review, the Respondent Firm shall provide the Board with a complete copy of its Peer Review Report, Letter of Response, and Final Letter of Acceptance for further review and evaluation by the Board.
4. The Respondent Firm shall pay a two thousand dollar (\$2,000) civil penalty to be remitted with this signed Consent Order.

Approved by the Board March 17, 2020.

2020 Board Meetings			
Thursday	June 18	2 p.m.	Raleigh*
Monday	July 20	10 a.m.	Raleigh
Monday	August 17	10 a.m.	Raleigh
Monday	Sept. 21	10 a.m.	Raleigh
Monday	Oct. 19	10 a.m.	Raleigh
Monday	Nov. 23	10 a.m.	Raleigh
Monday	Dec. 14	10 a.m.	Raleigh
*Previously scheduled for Winston-Salem			
<i>Pursuant to NCGS §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 NCGS §143-318.11.</i>			

CPA Exam Performance Summary: 2020 Q-1 North Carolina

<u>Overall Performance</u>		<u>Section Performance</u>			
Unique Candidates	771		Sections	Score	% Pass
New Candidates	261	First-Time	345	73.04	59.13%
Total Sections	875	Re-Exam	526	73.21	58.56%
Passing 4th Section	115	AUD	241	70.92	49.79%
Sections / Candidates	1.13	BEC	238	79.21	71.01%
Pass Rate	58.51%	FAR	201	69.16	52.74%
Average Score	73.10	REG	195	72.41	60.0%

Jurisdiction Ranking

Candidates	Sections
15	16
7	15
Pass Rate	Avg Score

Certificates Issued

On April 20, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

Shawn P. Adamo	Tracy Allison Hammond	Gregory Edward Morrow
Zachary Walker Ray Anderson	Elizabeth D. Hattaway	Lauren Ann Nichols
Mary Beth Antcliff	Ann Sweeney Hawkins	Thomas Joseph O'Hara, Jr.
Stephen Christopher Arber	Colby Maurice Hawkins	James Richard Pokorny
Scott Foster Armstrong	Wei He	Raghav Madduri Reddy
Jonathan David Austin	Brittany Nicole Heitkamp	Rachel Marie Reinker
Eric Gregory Barnett	Jason Bernard Michael Hopkins	Sandra Kay Richards
William C. Bauer	Mark Edward Huebeler	Mary Catherine Roberts
Sharon B. Bell	Nadia Pasiecznyk Humphrey	Luke Wesley Robertson
David Michael Boyd	Marla Goldman Kochelek	Neil Jay Rosenberg
Randeep Singh Brar	Cody Dane Kriechbaum	Jason Arthur Rothenburger
Ryan Wade Brown	Christine Elizabeth LaBarbera	Nicole Marie Scarborough
Mark Stephen Bryant	Michael Joseph LaCalamito	Jian Shen
Carlton Edward Bunn	Danny Lanier, Jr.	Hyun min Shin
Chuchu Xu Chatman	Savannah Renee Lassiter	Patricia Pitts Spitz
Jillian Elizabeth Davis	Brian Christopher Laya	Debra Michelle Starr
Stephen Michael Dille	Matthew McLean Ludwig	Breton James Tagg
Michele Ann DiPaolo	Jakub Waldemar Malecki	Alex Kittrell Vaughn
Christopher Michael Doughty	Brittani Nicole Maletta	Dennis Marlowe Vaughn, Jr.
Megan Wallenhorst Druckrey	Stephen John Marquardt	Elizabeth Sharon Whelan
Michael Steven George	Matthew Scott McGuire	Yijing Teng Wyant
Thomas J. Geraghty, Jr.	Ryan Matthew McLean	Matthew Oliver Young
Robert James Gluck	Anne Elaine McLoughlin	Yidi Zhou
Joseph Larry Griffin, IV	Suneela Molagavalli	

CPE Requirements for Non-Resident CPAs

Under 21 NCAC 08G .0401(j), a non-resident licensee may satisfy the annual CPE requirements in the jurisdiction where the CPA is licensed and currently works or resides.

If there is no annual CPE requirement in the jurisdiction where the CPA is licensed and currently works or resides, the CPA must complete the applicable number of CPE minutes stated in 21 NCAC 08G .0401(d).

To be eligible for certificate renewal, North Carolina CPAs--including non-resident CPAs with a primary office in North Carolina--must complete a learning activity on regulatory or behavioral professional ethics and conduct that meets the requirements of 21 NCAC 08G .0401.

All other non-resident licensees may satisfy the ethics CPE requirement by completing the ethics requirement in the jurisdiction in which he or she is licensed as a CPA and works or resides.

If there is not an ethics CPE requirement in the jurisdiction where the non-resident licensee works or resides, the licensee must complete an ethics activity conduct that meets the requirements of 21 NCAC 08G .0401.

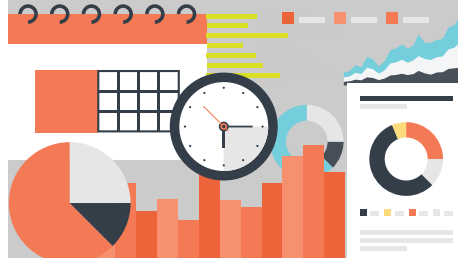
If you are a non-resident CPA with questions about North Carolina's CPE requirements, please contact Cammie Emery by email at cemery@nccpaboard.gov.

Reissuance

At its April 20, 2020, meeting, the Board approved the application for reissuance submitted by Chrissey Michelle Thomas, #39900, of Marshall, NC.

20Q1 Exam Pass Rates: All Jurisdictions

AUD	47.97%
BEC	61.76%
FAR	46.37%
REG	55.42%



How Do I Request Inactive Status?

CPAs may request inactive status through the Board's website, nccpaboard.gov.

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

After completing and submitting the form, you will receive an email that summarizes the information you entered and confirms your CPA certificate is on inactive status.

CPE Audit Order

The following matter is an excerpt from a Consent Order 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.

Under 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."

DYLAN MICHAEL MCNIFF, #41388 | FREDERICK, MD

The Board opened a case against Dylan Michael McNiff (Respondent McNiff) for failure to complete the CPE required for renewal of his North Carolina CPA license.

Respondent McNiff 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 McNiff 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 40 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 McNiff's CPA license.

**Approved by the Board
March 17, 2020.**



Background Checks *continued from page 1*

If the background check is “clean,” the application is processed. If the background check shows an offense that an applicant did not report, the Board holds the application until the applicant explains the item in question.

The Board’s initial inquiry asks the applicant to confirm that the charge is genuinely the applicant’s charge.

If the charge is not the applicant’s, he or she must correct the inaccuracy and provide the Board with documentation of the correction.

If the charge is the applicant’s, the applicant must explain in writing why he or she did not disclose the charge, describe the circumstances of the charge, and provide relevant documentation such as court records.

After reviewing the background check and pertinent information submitted by the applicant, the Board staff will process the application or ask for guidance from the Professional Education and Applications Committee.

Based on the Committee’s recommendation, the application may be approved, approved with limitations, or denied.

An applicant may request a formal hearing before the Board to contest the denial of an application.

If you have questions about application-related background checks, contact David R. Nance, CPA, Deputy Director, at dnance@nccpaboard.gov, or Frank Trainor, Esq., Staff Attorney, at frainor@nccpaboard.gov.

2019 Elijah Watt Sells Award

The AICPA has honored 137 Uniform CPA Examination candidates with the 2019 Elijah Watt Sells Award. Nearly 75,000 individuals sat for the CPA Exam in 2019.

To qualify for the award, candidates must obtain a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, pass all four sections on their first attempt, and have completed testing in 2019.

The Elijah Watt Sells Award program was established by the AICPA in 1923 to recognize outstanding performance on the CPA Exam. Sells, one of the first CPAs in the US, was active in the establishment of the AICPA, and played a crucial role in advancing professional education within the profession.

The following winners either sat for the Uniform CPA Examination as a North Carolina candidate or graduated from a North Carolina college or university.

Carolyn Burns is a graduate of Wake Forest University with a Bachelor of Science in Accounting and a Masters in Accounting from Wake Forest University. She is employed with E&Y in New York City, NY.

Hannah Chae is a graduate of UNC at Chapel Hill with a BS in Biology and a Masters in Accounting from the University of North Carolina at Chapel Hill. She is employed with Ernst & Young LLP in Raleigh, North Carolina.

Robert Geiger is a graduate of North Carolina State University with a Bachelor of Science in Accounting and a Masters of Accounting. He is employed with Johnson Lambert LLP in Raleigh, NC.

Madison Hoff is a graduate of Wake Forest University with a Bachelor of Science in Accountancy and a Masters of Science in Accountancy. She is employed with Pricewaterhouse Coopers in New York, NY.



North Carolina State Board of CPA Examiners
nccpaboard.gov

June 30, 2020, is the deadline for renewing your North Carolina CPA license. If you do not renew your license or request inactive status by July 1, 2020, you may be subject to forfeiture of your CPA license.

Inactive Status

Between April 1, 2020, and May 14, 2020, the Board approved the individuals listed below 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 08A .0301(b)(20)].

Robert Lewis Fairey, Jr., #13780	Durham, NC	Kathryn D. Rominger, #28156	Winston-Salem, NC
Suzanne Burberick Frueh, #35089	Carmel, CA	Gilbert Simonetti, III, #14260	Palo Alto, CA
Charles Robert Vignos, #39536	Greensboro, NC	Katrina Coleman Whitt, #19195	Greensboro, NC
William Charles Parks, #27159	Holly Springs, NC	Robert Duran Campbell, #19304	Charlotte, NC
Kevin Francis Reilly, #30786	Alexandria, VA	Steven Michael Covington, #14997	Harrisburg, NC
Liane Marie Barber, #39513	Raleigh, NC	David Dove, #15845	Charlotte, NC
Dirk Anthony Decker, #27027	Charlotte, NC	Bonnie N. Halstead, #13500	Centreville, VA
Crystal Cheatham Drum, #22287	Jamestown, NC	James Leo McGarry, #15305	Charlotte, NC
Gabriele S. Facente, #16713	Mint Hill, NC	Charlies Elgin Oliphant, #14165	Charlotte, NC
Benjamin Alain Fulton, #38442	Matthews, NC	Kathryn R. Brooks, #29692	Hudson, IL
Karen Newell Hyman, #19670	Wake Forest, NC	Melissa Ann Young, #35643	Orlando, FL
John Franklin King, #11026	Hickory, NC	William Boyne Fulmer, #3337	Mt. Pleasant, SC
Terrence Jude Leifheit, II, #41603	Charlotte, NC	Thomas Jones Latham, #12880	Eden, NC
Gregory L. Negus, #25028	Greenville, SC	Linda Trogdon Chafin, #16590	High Point, NC
William Joseph Pointer, #29832	Carrboro, NC	Kenneth Howard James, #11664	Winston-Salem, NC
Steven Clark Sapp, #11862	Alpharetta, GA	Judy Lynn Marshburn, #14961	Wallace, NC
William Joseph Tharrington, #12131	Southport, NC	James Barry Padgett, #14645	Eden, NC
Suzanne Williams Boyles, #19936	Weddington, NC	Tracy Thompson Patty, #23554	Raleigh, NC
Gregory Lyle Ball, #10829	Milton, GA	Jerry Glenn Savage, #9248	Elizabethtown, NC
Robert Allen Bracy, #12112	Raleigh, NC	Nancy Jane Schaefer, #20494	Greensboro, NC
Laurence J. Casper, #31718	Arden, NC	Karen Alexander Schmitt, #16029	Concord, NC
Eric Daniel Coselman, #43149	Fort Mill, SC	Adam Robert Woeller, #43065	Florence, NJ
Michael Andrew Cox, #29794	Roswell, GA	Alison Catherine Billman, #42768	Live Oak, TX
Ann Patton Dalton, #17708	Raleigh, NC	Alan Keith Himebaugh, #41489	Round Rock, TX
Robert Jerald Floyd, Jr., #18400	McAdenville, NC	Krista Beeson Matthews, #18618	Lexington, NC
Helen Robinson Moore Greer #15280	Durham, NC	Jiamin Mi, #43506	San Francisco, CA
James Patrick Hogan, #23185	High Point, NC	Pamela Jane Brinkley, #12115	Durham, NC
Katherine Helena Kent, #41940	Charlotte, NC	Mary Johnson Brown, #17574	Marvin, NC
Lynn Ratermann Lambert, #22963	Seabrook Island, SC	Ryan Lee Martin, #38118	Jenison, MI
Kimberly Ann Maples, #42587	Charlotte, NC	J. Dwight Miller, #26638	Ellerslie, GA
Deborah Rider McClure #17665	Gray Court, NC	Yuliya Sergejevna Morris, #37859	Rolesville, NC
Ashley Morgan Mead, #43096	Adel, GA	Cheryle Brown Williams, #13274	Hampstead, NC
Warren Douglas Melton, #9323	Rutherfordton, NC	Gary Johnson Wolfe, #2263	Fleetwood, NC
Georgina Twiselton Meyer, #20501	Raleigh, NC	Luke John Morris, #42391	South Burlington, VT
Robert James Milne, #40880	Orange Park, FL	Gregory L. Smith, #21305	North Redington Beach, FL
Irvin T. Newberry, #7706	Concord, NC	Marissa Renee Testori, #39522	Portland, OR
Daniel Albert Noakes, #14326	Winston-Salem, NC	Becky Best Uzzell, #18352	Hudson, NC



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2,000 copies of this document were printed in May 2020 at an estimated cost of \$1,765.00 or approximately 88¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
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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.