



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. 6-2021

CPA Certificate Renewal Deadline

The deadline for individual CPA license renewal for North Carolina CPAs is June 30.

The renewal link is in the “How Do I” box on the homepage of the Board’s website, nccpaboard.gov.

An overview of the renewal process was published in the April 2021 *Activity Review*.

Detailed instructions for completing the renewal are included in the online renewal.

A CPA who doesn’t complete the renewal or request inactive status before July 1, 2021, may receive a Letter of Demand from the Board.

Failure to renew your license or request inactive status within 30 days of the mailing of the Letter of Demand will result in automatic forfeiture of your CPA license.

For general questions about CPA license renewal, contact the Board’s Licensing Manager, Buck Winslow, at buckw@nccpaboard.gov.

Contact the Board’s Licensing Specialist, Cammie Emery, at cemery@nccpaboard.gov with specific questions about CPE.



Contingent Fees and COVID-19 Economic Assistance Programs

Over the past year, the federal government created many programs to address financial difficulties triggered by the COVID-19 pandemic.

Programs like the Paycheck Protection Program (PPP), Paid Leave Credit, and the Employee Retention Credit (ERC) are opportunities for CPAs to provide professional services to clients who may benefit from those programs. These programs are new and complex, making it difficult for CPAs to determine how to value their services related to the new programs. Some CPAs may seek to provide services on a contingent fee basis.

The Board’s rules define a contingent fee as

a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service. [21 NCAC 08A .0301(b)(12)]

Although 21 NCAC 08N .0303, *Objectivity and Conflicts of Interest*, allows the acceptance of contingent fees, the rule does prohibit contingent fees in specific situations:

- Providing professional services for any person for whom the CPA also performs attest services, during the period of the attest engagement and the period covered by the financial statements involved in the attest services; and

Contingent Fees
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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."

JOHN C. SMITH, JR., #10161 | JOHN C. SMITH, JR., CPA, PLLC | PINK HILL, 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, the Respondent, and the Respondent Firm stipulate to the following:

1. John C. Smith, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 10161 as a Certified Public Accountant.
2. John C. Smith, Jr., CPA, PLLC (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 received "Pass with Deficiencies" ratings on its last three (3) engagement peer reviews, dated for the years 2012, 2015, and 2018. The reports identified that a preparation omitting disclosures engagement failed to disclose the omission of all disclosures as required by standards.
4. On January 7, 2020, a hearing panel of the AICPA Peer Review Board terminated the Respondent Firm from the AICPA Peer Review Program due to the consecutive peer review report ratings of "Pass with Deficiencies." The Respondent Firm appealed that decision; however, the termination was upheld by the hearing panel of the AICPA Peer Review Board and made effective November 30, 2020.
5. The Respondents have now ceased performing engagements that require a peer review. The Respondents continue to perform financial preparation services.
6. 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 attest and assurance services in accordance to standards constitutes a violation of 21 NCAC 08N .0404, and .0212.
3. 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 has confirmed that neither he nor the Respondent Firm are currently participating in, performing, or reviewing any services subject to peer review.
2. All persons performing financial preparation services shall participate in at least four (4) hours of continuing professional education in SSARS annually for a period of three (3) years. The Respondent shall provide copies of certificates of completion for that CPE to the Board at the time of his annual certificate renewal.
3. Prior to either of the Respondents participating in, performing, or reviewing any services subject to peer review, the Respondents shall be required to complete the following:
 - a. The Respondent shall participate in at least four (4) hours of continuing professional education in SSARS annually until such time that the Respondent Firm receives a Pass on its next peer review. Those hours may be counted towards the Respondent's annual CPE requirement.
 - b. In the event that the Respondent participates in an audit engagement, that audit must be subjected to review prior to issuance of the report, pursuant to the Board's Pre-issuance Review Procedures.

Order Approved by the Board on April 19, 2021.

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. James Fredrick Griffin, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 8583 as a Certified Public Accountant.
2. The Board received a complaint from a client of the Respondent. The complaint asserts that the Respondent was hired in order to clear up some purported tax delinquencies with the North Carolina Department of Revenue (“DOR”) from tax years 2012 and 2013. The complainant signed a Power of Attorney form so that the Respondent could discuss the matters with the DOR.
3. The Respondent became unresponsive, and the matter remained unsettled. The complainant hired a new CPA and requested the return of her records on November 9, 2020. The complainant did not receive a response to her records request and filed her complaint on January 20, 2021.
4. The Respondent states that he had medical issues that hindered his ability to provide services to his client. He asserts that he had requested additional information from the complainant but did not receive anything from her, causing some delay. He returned the complainant’s original records on February 11, 2021.
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. If proven at hearing, the facts set forth above alleging the Respondent’s unresponsiveness is a violation of 21 NCAC 08N .0212.
3. If proven at hearing, the facts set forth above alleging the Respondent’s failure to timely return client records is a violation of 21 NCAC 08N .0305.
4. 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, James Fredrick Griffin, CPA, is censured.

Order Approved by the Board on May 24, 2021.

Disciplinary Actions

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2021 Board Meetings

Under NC Gen. Stat. §143-318.10, all official Board meetings are open to the public, and anyone may attend a meeting. The public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11, *Closed Sessions*.

For more information on Board meetings, visit nccpaboard.gov/about.

JULY	AUGUST	SEPTEMBER
Raleigh/Webex Mon. July 26 10:00 a.m.	Raleigh/Webex Mon. Aug. 23 10:00 a.m.	Raleigh/Webex Mon. Sept. 20 10:00 a.m.
OCTOBER	NOVEMBER	DECEMBER
Raleigh/Webex Mon. Oct. 18 10:00 a.m.	Raleigh/Webex Mon. Nov. 22 10:00 a.m.	Raleigh/Webex Mon. Dec. 13 10:00 a.m.

The Board will meet in-person for the rest of 2021. However, Board members, staff, and guests may choose to participate via WebEx.

To participate via WebEx, please send your name, email address, telephone number, and employer/firm name to communications@nccpaboard.gov at least three (3) business days before the scheduled meeting.

Contingent Fees

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- Preparing original or amended tax returns or claims for tax refunds.

For example, to claim the ERC credit, an eligible employer must file a claim for refund or make an interest-free adjustment by filing Form 941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund*, for a past calendar quarter to claim the ERC for which the employer was entitled on qualified wages paid in that past calendar quarter.

This type of service would fall in the latter category above, and a North Carolina CPA cannot perform that service on a contingent fee basis. The Board's rule on contingent fees is consistent with most other comparable guidelines, including the rules of other boards of accountancy, the AICPA Code of Professional Conduct, and IRS Circular 230.

The Board is aware that some CPAs and firms have created separate entities to provide consulting and other non-traditional CPA services.

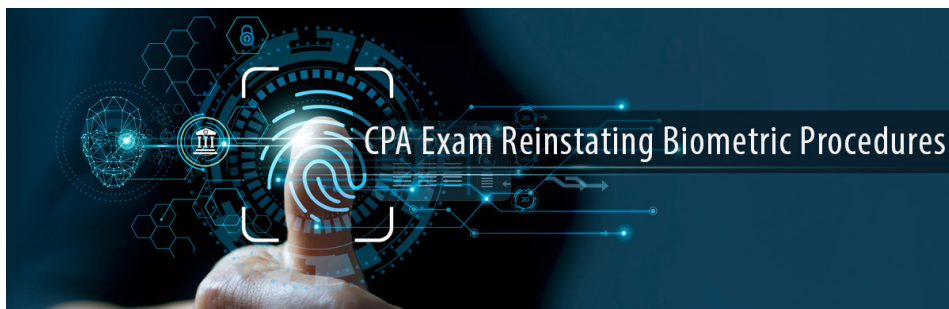
Under 21 NCAC 08N .0103, *Responsibility for Compliance by Others*, a CPA or CPA firm

shall not permit others (including affiliated entities) to carry out on the CPA's behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

In other words, CPAs cannot create and control a separate entity to attempt to circumvent the contingent fee prohibition.

To ensure that you are informed and aware of any issues that might arise when providing services related to pandemic assistance programs, please review 21 NCAC 08N .0303, *Objectivity and Conflicts of Interest* (<https://bit.ly/3wZRIw9>).

If you have specific questions or comments about the acceptance of contingent fees, please contact Frank Trainor, Esq., the Board's Staff Attorney, at ftrainor@nccpaboard.gov.



Prometric Reinstating Biometric Procedures

On June 7, 2021, Prometric reinstated fingerprint and ID scans for the CPA Exam in all its test centers.

To help reduce the risk of transmission of COVID-19, all test takers must use hand sanitizer before using any fingerprint scanners. Prometric staff will wipe down devices with cleaner after each use.

While maintaining social distancing, test takers will lower, but not remove, their masks for image capture.

Test center staff will maintain social distancing when assisting test takers with the fingerprint scanner and ID scan.

Candidates are encouraged to review the Prometric Test Center Policies before testing. If you have any additional concerns, please contact NASBA at cpaexam@nasba.org.

CPA Exam Fees Effective August 1, 2021

Effective August 1, 2021, the Uniform CPA Examination fees charged by Prometric will increase. NASBA, AICPA, and Board fees are not changing.

Applications postmarked on or before July 31, 2021, will be processed using the current fee schedule. Applications postmarked on or after August 1, 2021, will be processed using the new fee.

Please send your questions about the CPA Exam to Phyllis Elliott, the Board's Exam Specialist, by email at phyllise@nccpaboard.gov.

	Application Post-marked on or before July 31, 2021	Application Post-marked on or after August 1, 2021
Administrative Fees		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
Per-Section Fees		
AUD	\$224.99	\$226.15
BEC	\$224.99	\$226.15
FAR	\$224.99	\$226.15
REG	\$224.99	\$226.15

Successful CPA Exam Candidates

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

Christopher Matthew Bone
 John Thomas Boyette
 Justin Michael Boyles
 Claire Nichole Dockrill
 Kathleen Alexis Eaton
 Hope Alexis Gibson
 Patrick Joseph Hoan
 Tynishia Victoria Lakey
 Emily Elizabeth Lower
 Aaron Matthew Montgomery
 Daniel Louis Sferruzzo
 Scott Kristopher Smith
 Ivy Skylar Trent
 Sonya Uppliappan
 Vien Tri Van

2021 Exam Score Release Dates

If you take your exam on or before:	Your target score release date is:
June 30, 2021	July 13, 2021
July 23, 2021	August 10, 2021
August 15, 2021	August 24, 2021
September 7, 2021	September 15, 2021
September 30, 2021	October 12, 2021
October 23, 2021	November 9, 2021
November 15, 2021	November 23, 2021
December 8, 2021	December 16, 2021
December 31, 2021	January 11, 2022

Follow NASBA on Twitter ([@NASBA](https://twitter.com/NASBA)) for score release updates.

CPA Certificates Issued

On May 24, 2021, the Board approved the following individuals for North Carolina CPA licensure:

Joshua Steven Abrahams	Hailey Madison Fretwell	Matthew James Mirabile
Benjamin Bradshaw Adams	Jerry David Golub	Victoria Nicole Mitchner
Kyle Paul Albertelli	Nathaniel Caleb Goodman	Johnathan Craig Modlin
Austin Matthew Baker	Matthew Joseph Griffith	Matthew Thomas Morefield
Michael Seth Beam, IV	Brian Michael Hardin	Krystyna Morozova
Kyle Benjamin Beebe	Clayton Russell Harris	Asaf Ravid
Mary Elizabeth Blair	Ann Mebane Hine	Eileen Celeste Rose
Cecilia Choto Blanco	Daniel Ryan Hudson	Jason Taylor Ruvio
Haley Pace Boger	Christine Samatha Johnson	Tianxiang Shen
Tiffany Pugh Brooks	Iryna Mykolaivna Kharlamova	Laura Lewis Shintay
Mary Evelyn Brown	Rebecca Faith Kirk	Margaret Mae Strickland
Taylor Lauren Brown	Chloe Jean Klingensmith	Matthew Ryan Sullivan
Zachary Eric Brown	Jillian Layne Logan	Yosef Gizaw Teffera
James Michael Burns	LeeAnne Marie Lower	William Alexander Thompson
Sarah Nicole Cacciabauda	Evan Scott Lucas	Noble Graham Vaughn
McKenna Elizabeth Coker	James Joseph Mastrangelo	Elliott S. Ventiere
Carrie Cecile Culpepper	Nicholas T. Matthews	Mary Alice Walsh
Stewart Pulliam Dula	Natalia McNeill	Hannah Dickinson Weaver
Christopher Glen Foody	Dhwani Mehul Mehta	Tanner Henderson West

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 Respondent stipulate to the following:

1. Lisa B. Barnette, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 31615 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2019-2020 individual certificate Renewal (“Renewal”) that between January 1, 2018, and June 30, 2019, she had obtained the requisite forty (40) hours of continuing professional education (“CPE”) to meet the 2018 CPE requirements.
3. Based on the Respondent’s representation, the Board accepted her Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2018 and 2019 requirements.
5. The Respondent was unable to provide documentation for sixteen (16) hours of the forty (40) hours of

2018 CPE hours that she claimed on her 2019-2020 annual renewal.

6. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
7. 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’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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’s CPA certificate is suspended for one year.
2. In light of the aforementioned State policy to exercise regulatory flexibility, the Respondent’s suspension is stayed. The stay shall be lifted if the Board finds that the Respondent has engaged in further violations of the Board’s Rules of Professional Ethics and Conduct.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

Order Approved by the Board on May 24, 2021.

North Carolina State Board of Certified Public Accountant Examiners



Resolution

~~Whereas~~, the North Carolina State Board of Certified Public Accountant Examiners hired Jean Marie Small as a Professional Standards Specialist on May 1, 2013;

~~Whereas~~, during her tenure, Jean Marie Small faithfully and tirelessly served as a valuable employee of the Board, a mentor to other Board employees, and an advocate for the protection of the public and the best interests of the CPA profession;

~~Be It Therefore Resolved~~, the North Carolina State Board of Certified Public Accountant Examiners thanks Jean Marie Small for her service to the Board and offers best wishes to her on her retirement from the Board.

This the 24th day of May 2021.

North Carolina State Board of Certified Public Accountant Examiners

Barton W. Baldwin, CPA
President

Inactive Status

Between May 1, 2021, and May 31, 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."

James Douglas Arnold, #28626	Knoxville, TN	Boyd Cecil Wilson, Jr., #15240	Lenoir, NC
Jennifer Ann Beck, #43927	Chattanooga, TN	Craig Martin Barfield, #16429	Elizabethtown, NC
Karen Bentley Duncan, #21318	Morganton, NC	John Russell Davison, #17903	Raleigh, NC
John Anthony Iannotti, #28854	Tyson, VA	Julia Buie Everhart, #19836	High Point, NC
Michael Joseph Savino, #23801	Durham, NC	Tamera L. Gjesdal, #29574	Winston-Salem, NC
Colleen Ann Wear, #30884	New Bern, NC	Rachel Elizabeth Hassler, #41768	Raleigh, NC
Amy Maliga Winstead, #24106	Melbourne, FL	Gary Wayne Simpson, #19354	Marquette, MI
Stephen Wayne York, #23982	Ellenboro, NC	Rosalind B. Barker, #26900	Wilmington, NC
Susan McGrath, #40084	Morehead City, NC	William Gordon Goodman, #11297	Salisbury, NC
Laura Stokes Pritchard, #42042	Travelers Rest, SC	Michael George Krueger, #43775	Westminster, CO
William Edward Adkins, #8426	Hickory, NC	Robert Lawrence Marx, #13598	Charlotte, NC
H. Parry Bliss, Jr., #7102	New York, NY	Grayling Bennett Pruitt, #44115	Brentwood, TN
David William Keesee, #24582	Chapel Hill, NC	Mark Lloyd Whitley, #13610	Carolina Beach, NC
Benjamin Richard Lahue, #41677	Seattle, WA	Phyllis Rigsby Bryan, #41721	Waynesville, NC
George Bayard Noxon, #15312	Lewisville, NC	Denise Rayle Kelly, #21075	Greensboro, NC
Ryan James Rate, #33109	Florham Park, NJ	Jerry Clint McKnight, #4338	Rocky Mount, NC
Cory Joseph Hahn, #43144	Indian Land, SC	Alan Scot Wood, #14482	Mooresville, NC
Ann Louise Ledford, #19590	Fuquay-Varina, NC		
David Thomas Rieling, #27810	Aylett, VA		
Laura Anne Hoover, #44320	Johnson City, TN		
Malcolm Houston Niven, #14513	Charlotte, NC		
Venitta Jo Reeves, #29504	Wrightsville Beach, NC		
Jennifer Grace Stevenson, #32560	Charlotte, NC		
Sadie Auman Vereyken, #20081	Randleman, NC		
Stephen Allan Vicknair, #20262	Alpharetta, GA		
Jesse Ray Boger, #16239	Harrisburg, NC		
Stephen Garth Glauser, #43308	CANADA		
Dale Thomas Snider, #16555	Hobbs, NM		
Cynthia Martin, #16366	Greensboro, NC		
Sherry Angell Wescott, #23230	Manns Harbor, NC		
Martha Vaughn Boyles, #15738	Statesville, NC		
William Cody Howard, #44199	Grovetown, GA		
Anne Bradshaw Wrenn, #17845	Kernersville, NC		
Barry Dale Hartis, #8591	Greensboro, NC		
Douglas Allen Hunt, #3307	Fort Mill, SC		
Dexter Thomas Laughlin, #16120	Williamsburg, VA		



Request for Inactive Status

A North Carolina CPA may request inactive status by submitting a form through the Board's website, nccpaboard.gov.

To access the online form, click on the "Resources" tab, then click on "Request for Inactive Status."

After completing and submitting the form, you will receive an email that summarizes the information you entered and notifies you that your request for inactive status has been approved.

Please allow at least ten business days for the Board's database to reflect the change of status.



State Board of CPA Examiners

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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 No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	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.