



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. 12-2020

NASBA Committees

The National Association of State Boards of Accountancy (NASBA) appoints as many as 30 committees and task forces annually.

Through these volunteer committees' work, NASBA addresses current and emerging issues affecting state boards of accountancy.

Below is a list of current and past Board members serving on 2020-2021 NASBA Committees.

Ethics Committee

Wm. Hunter Cook, CPA*

Nominating Committee

Barton W. Baldwin, CPA

Past Chair Advisory Council

Barton W. Baldwin, CPA

Walter C. Davenport, CPA*

Nathan T. Garrett, CPA*

Standard-Setting & Professional Trends Advisory Committee

Barton W. Baldwin, CPA

Michael H. Womble, CPA*

Strategic Planning Committee

Michael S. Massey, CPA

Uniform Accountancy Act Committee

Arthur M. Winstead, Jr., CPA

In addition to Board members serving on NASBA Committees, the Board's Executive Director, Robert N. Brooks, is a member of the Computer-Based Testing (CBT) Administration Committee.

*Past Board Member

December 31 Deadlines for CPAs and CPA Firms

December 31, 2020, is an important deadline for North Carolina CPAs and CPA firms.

For CPAs on active, probation, or can't use title status, December 31, 2020, is the date by which they must complete 2,000 minutes (40 hours) of qualifying CPE to be eligible for certificate renewal for the 2021-2022 license year.

As part of the annual CPE requirement, licensees must complete a minimum of 50 minutes (one hour) in regulatory or behavioral professional ethics and conduct CPE.

The ethics CPE must be offered by a sponsor registered with NASBA's National Registry of CPE Sponsors (NASBAregistry.org/cpas).

A CPA who fails to meet the CPE requirement on or before December 31, 2020, but completes the required CPE by June 30, 2021, without an approved extension, may receive a Letter of Warning if it is their first failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board may deny the renewal of the CPA's certificate for at least 30 days and until the CPA meets the reinstatement requirements of 21 NCAC 08J .0106.

Please review 21 NCAC 08G, *Continuing Professional Education (CPE)*, and the *Activity Review's* Oc-

tober and November issues for specific information on the annual CPE requirement.

For CPA firms, December 31, 2020, is the deadline for renewing their registration and providing peer review compliance information online through the Board's website, nccpaboard.gov.



If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations*, or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 08M .0106.

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

In This Issue

Disciplinary Action.....	2
Exam Score Release Dates.....	3
50 Years of Licensure	5
Certificates Issued	5
License Reclassifications.....	6
2021 Calendar	7

Disciplinary Action

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 STEWART WOOTEN, III, #19554 | RALEIGH, NC

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at an administrative hearing held remotely ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on October 19, 2020, that:

FINDINGS OF FACT

1. The Respondent John Stewart Wooten, III (hereinafter "Respondent"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The 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, on September 23, 2020.
4. The Respondent was not present at the Hearing and was not represented by counsel.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. On June 29, 2018, the Respondent completed an on-line annual CPA certificate renewal. On that renewal, the Respondent informed the Board that he had obtained forty-two (42) hours of continuing professional education ("CPE") during the calendar year 2017 in order to meet the requisite annual forty (40) hours of CPE imposed by the Board.
7. Based on the Respondent's representations, the Board accepted the Respondent's renewal.
8. The Respondent was subjected to an audit of his CPE for 2017. The Board's Licensing staff requested that the Respondent provide documentation to substantiate the CPE that he had reported on his renewal. They sent these requests via regular mail and certified mail to the Respondent's mailing address.
9. The Respondent did not respond to the Licensing staff's requests.
10. The matter was then referred to the Board's Professional Standards staff for potential disciplinary action.
11. The Professional Standards staff attempted to communicate with the Respondent via mail, certified mail, UPS, and email.
12. The Respondent was unresponsive to all correspondence from the Professional Standards staff.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The 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 N.C. 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. The Hearing was duly noticed pursuant to N.C. Gen. Stat. §150B-38(b)(c) and 21 NCAC 08C .0103 and was conducted with a quorum of Board members and all necessary parties present. Per N.C. Gen. Stat. §166A-19.24(f)(3), the Board finds that any due process rights of the Respondent were protected.
4. At the time that the Respondent completed his renewal, he should have known that he did not have sufficient CPE to meet the Board's annual CPE requirement, resulting in violations of 21 NCAC 08N .0202(a) and .0202(b)(4).
5. As set forth above, the Respondent's failures to communicate with the Board, or otherwise cooperate with Board inquiries, constitutes violations of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, John Stewart Wooten, III, is permanently revoked.
2. The Respondent shall not offer nor 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 the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

Approved by the Board on October 19, 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 N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Martin Lee Price, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 24831 as a Certified Public Accountant.
2. 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.
3. The Board received a complaint from one of the Respondent’s clients, asserting that the Respondent did not timely complete her taxes and did not timely return, upon her request, the documents that she had provided him.
4. The Respondent confirmed the allegations in the complaint.
5. The complainant later stated that she finally received her records after the complaint had been filed.
6. Subsequently, another client of the Respondent filed a complaint that was similar in nature. The complainant asserted that the Respondent had failed to file her personal and business returns for over four years and is delinquent in preparing the tax return for her father’s estate. She further asserted that the Respondent ceased to communicate with her, and refused to return her financial records or respond to a letter from her attorney. The complainant states that she is receiving correspondence from the IRS regarding the delinquent returns.
7. The Board staff attempted multiple times to communicate with the Respondent by letter, email, and phone regarding the second complaint. Prior to the issuance of this Notice of Hearing, the Respondent never provided a response to the allegations.
8. 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. 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 Rules 21 NCAC 08N .0206 (Cooperation with Board Inquiry), .0212 (Competence), and .0305 (Client Records).
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 Certified Public Accountant certificate issued to the Respondent, Martin Lee Price, is revoked for one year.
2. The Respondent Martin Lee Price 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 matter, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

Approved by the Board on December 14, 2020.

Exam Score Release Dates	
If you take your exam on or before:	Your target score release date is:
December 8, 2020	December 16, 2020
December 31, 2020	January 12, 2020
January 23, 2021	February 9, 2021
February 15, 2021	February 23, 2021
March 10, 2021	March 18, 2021
March 31, 2021	April 9, 2021
April 23, 2021	May 11, 2021
May 16, 2021	May 25, 2021
June 8, 2021	June 16, 2021
June 30, 2021	July 13, 2021

Source: AICPA

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at a public hearing (“Hearing”) held remotely via WebEx, with a quorum present, the Board finds, based on the evidence presented at the Hearing on November 23, 2020, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent Firm is a registered certified public accounting firm in North Carolina.
3. The Board has jurisdiction over the Respondents and the subject matter of this action.
4. The parties have stipulated that the Respondents received proper written notice at least fifteen (15) days prior to Hearing. The parties have also stipulated that the Respondent failed to timely remit Form 941 taxes and Form 940 taxes withheld by the Respondent’s Firm and that failure constitutes a violation by the Respondent of 21 NCAC 08N .0201, .0203 and .0207.
5. By consent of the parties, the Hearing was held remotely via WebEx pursuant to N.C. Gen. Stat. §166A-19.24(f). The Board took the steps necessary to ensure that all due process rights of the parties were protected.
6. Respondents did not object to any Board Member’s participation in the Hearing of this matter.
7. Respondent was present at the Hearing and was represented by counsel.
8. The Respondent member and organizer, and the sole CPA owner of the Respondent Firm, was individually

responsible for the Respondent Firm’s compliance with 941 tax requirements.

9. Respondent self-disclosed that she was subject to tax liens from the IRS for failure to timely pay the Respondent Firm’s payroll taxes.
10. The liens were for quarters spanning a three-year period. The liens were placed in April of 2019 and are undisputed evidence that Respondent Firm failed to timely remit payment for its 941 taxes for the quarters identified in the liens.
11. The Respondent paid the full amount of delinquent taxes that April and paid the penalties and interest in July of 2019.
12. Once funds are withheld from employees’ paychecks by their employer, those funds are to be held in trust by the employer until they are paid timely to the correct governmental authority, in this case the Internal Revenue Service. If the funds are utilized for a different purpose instead of being paid directly to the correct governmental authority, then the employer has violated that trust.
13. The parties have stipulated that the Respondent self-disclosed the tax lien and has been cooperative throughout the investigation and enforcement of this matter, and that the Respondent has no prior record of complaints or disciplinary action with this Board.

CONCLUSIONS OF LAW

1. Respondent, as the sole CPA owner of the Respondent Firm, was individually responsible for the Respondent firm’s compliance with 941 tax requirements pursuant to 21 NCAC 08N .0103.

Order continued on page 5

How to Check Your CPE Carry-Forward Hours

STEP 1

Navigate to the Board’s website, nccpaboard.gov.

STEP 2

Click on the “Find CPA/CPA Firm” link on 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.



Office Closed

Christmas

Thursday, December 24, 2020

Friday, December 25, 2020

Monday, December 28, 2020

New Year's

January 1, 2021

Order continued from page 4

- The failures to timely pay withheld money held in trust for the IRS constitute violations of 21 NCAC 08N .0201, .0203, and .0207.
- Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
- 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 N.C. 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.
- Respondent Katrina Phyllis Carrington's conduct as set out above constitutes a violation of 21 NCAC 08N .0201, .0203, and .0207.
- Respondent's self-disclosure of the tax lien, her cooperation throughout the investigation and enforcement of this matter, and the absence of a prior record of complaints or disciplinary action are mitigating factors which the Board has taken into consideration in determining the appropriate discipline in this matter.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

- The Certified Public Accountant certificate issued to Respondent, Katrina Phyllis Carrington, is hereby revoked for two (2) years. The revocation is stayed as long as the Respondent does not violate Chapter 93 of the North Carolina General Statutes or the Board's rules during the two-year time period. If the Board later finds that the Respondent has violated the aforementioned laws or rules, the stay shall be lifted and the Respondent's certificate shall be revoked for a period of two years from the date of the finding of such violation.
- Respondent shall pay a civil penalty of one thousand dollars (\$1000.00).

Approved by the Board on November 23, 2020.

License Reclassifications

At its November 23, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement

Gregory Thad Bryant, #36100	Raleigh, NC
Joseph James Martin, III, #24288	Cincinnati, OH

Reissuance

David Peter Gallagher, #21898	Monmouth Beach, NJ
Laura Adack Huntley, #33551	Raleigh, NC
Dyan Dillion Riden, #41273	Kernersville, NC

Inactive Status

Between November 16, 2020, and December 2, 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 08 .0301(b)(20)].

Raymond Charles Glennon, #20194	Raleigh, NC
Joe Franklin Teague, Jr., #21286	Charlotte, NC
Walter Lattes Williamson, III, #16971	Lucama, NC
Marilyn Veronica Bertelsen, #35249	Winston Salem, NC
MaryKay Hagner Davis, #40786	Wilmington, NC
Brittany Ann Suttle Johnson, #35208	Raleigh, NC
William Horton Marks #16488	Skipwith, VA
Susanne C. Winqvist, #14758	Waxhaw, NC
Craig John Healy, #28554	Basking Ridge, NJ
Dewey Cleston Slusher, III, #43702	Portland, TN
Dwight David Vestal, #19791	Winston-Salem, NC
Kathryn Jargowsky Conrad, #35428	Kernersville, NC
Felicia Rawlings Mundy, #21498	Rougemont, NC
Gerald Clyde Burke, #5137	Hickory, NC
Arthur D. Cassill, #28043	Greensboro, NC
Kristine Lynn Cutler, #29589	Graniteville, SC
Jennifer Lin Davis, #28524	Biltmore Lake, NC
Alan Ernest Rockett, #12795	Atlanta, GA
L. Alexander Thomas, #26291	Gastonia, NC
Linda White Welcker, #12908	Matthews, NC
Thomas Ashby Barbee, #8620	Concord, NC
Terry Francis Coyle, #18779	Taylorsville, NC
Kenneth Wayne Hanner, #16593	Thomasville, NC
Joseph Bryan McLeod, #19002	Raleigh, NC
Ruth S. Morrison, #33051	Randleman, NC
Leigh Lewis Underwood, #17525	Kernersville, NC
James Norman Way, Jr., #14126	McLeansville, NC

Certificates Issued

On November 23, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

John Joseph Ackerson
Michael Edward Allen
Alanna Ng Aungvibool
Rene Danielle Barcellona
Kristin Leverenz Bears
Benjamin Allen Belk
Madison Anne Bell
Laura A. Bennett
Amy Elizabeth Black
Jennifer Lynn Bodden
Stephen Richard Boyd
Angus Mathew Brown
Larry Victor Brown
Andrew James Bruce
Nicholas Scott Bunner
Brigitte Raquel Butler
Germel Remon Chisholm
Robert Larry Cochrane, Jr.
Alexandra Marie Consiglio
Robert Stanley Arnold Curley, III
Ryan Frederick Dennehy
Christopher James King Dickson
Damon George Dionysopoulos
Aspen Nicole Domske
Paul Mitchell Drenth
Maia Duca
Logan Kyle Dziedzic
Mohammad A.A. Eqteeshat
Parker Elizabeth Esoda
Kate Nicole Etheridge
Mark Connelly Everett, Jr.
Xun Ella Fang
Elizabeth Lillian Fisher
Jeanette Meixner Franzel
John Gilbert Frechette
Michael David Frost
Adrian Daniel Garcia
Kevin Brian Garry
Douglas Scott Gathright
Aaron Jeffrey Gillingham
Judy Thomas Gray
Jacob Peter Gruia
Caroline Elizabeth Harrison
Brian Keith Hasson
Yanyong He

Milton Everett Jackson
Nehemiah Bruce Jackson
Heather Marie Jayson
David Lamont Jennings, Jr.
Rebecca Almond Kalyuzhnyy
Ellen Joyce Keeley
Joseph Alan Kermes
John Michael Klopfenstein
Talor Rae Krauth
Jonas David LaGrew
Caroline Emily Lancia
Ashley Nicole LaPorte
William Evan Lassiter
Johanna Lynn Lockwood
Austin Thomas Lowrey
Derek Robert Magnuson
Matthew Stuckey Martin
Malorie Justine Martino
Suzanne Rose McClain
Benjamin Thomas McKee
Hannah Floyd McLeod
Bernadette Salzano Millhorn
Kyle Andrew Minges
Brian Andrew Monahan
Lucas Joshua Mueller
Sarah Elizabeth Mueller
Anne Martha Muldoon
David James Murdock
Duncan Harvey Myer
Logan Herring Nash
Paul Ernest Neustadter
Delaney Joy Noris
Christine Elizabeth O'Connor
Tyne Callie Owens
Katie Marie Pahl
Mohammad Ali Paksima
Jing Pan
Laine Elizabeth Parker
Asia Parveen
Lucas Scott Peterson
Thomas Patrick Pfiffner, Jr.
Steven Mark Piascik
Luis Gabriel Pizarro Roman
John Michael Pouso
Cyrus Cain Rattler

Adam James Regan
Joshua Timberlake Reichard
Joshua David Reid
Timothy Michael Reynolds
James Logan Rich
Mary Peyton Roche
Allison Sabrina Rushing
Sage Alexandra Russoli
Michael Alexander Saccavino
Nicholas M. Savino
Jordan Ashley Silcox
Kelly Margaret Slattery
Jia Song
Reese Edwin Stewart
Catherine Birchfield Stoddard
Jenna Lynn Thibault
Greg Richard Thompson
Tiffany Thornton
Jamie Robert Walton
Wendy Jeanne Warner
Madison Claire Wauchope
Paul Harlan Wilhelm
Philip Wayne Williams
Carl Patrick Williford, III
Muhan Xu
Nicole Noel Zakowicz
Michael Teofilo Zanchelli

50 Years of Licensure

Congratulations to these North Carolina CPAs who have been actively licensed for 50 years:

Aubrey Edwin Strange, Jr.
September 1970

Laurence Beckley Maddison, Jr.
September 1970

Philip David Stuart
October 1970

Leonard Ralph Creech, Jr.
December 1970

John Weiss Harris
December 1970

James Irwin Kearney
December 1970

2021 DATES TO REMEMBER

JANUARY

Jan. 1	Office Closed - New Year's Day
Jan. 18	Office Closed - Dr. Martin Luther King, Jr., Day
Jan. 25	Board Meeting - Raleigh
Jan. 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

FEBRUARY

Feb. 22	Board Meeting - Raleigh
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MARCH

March 17	Board Meeting - Raleigh
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APRIL

April 2	Office Closed - Good Friday
April 19	Board Meeting - Raleigh

MAY

May 2	CPA Certificate Renewal Begins
May 24	Board Meeting - Raleigh
May 31	Office Closed - Memorial Day

JUNE

June 28	Board Meeting
June 30	CPA Certificate Renewal Deadline

JULY

July 5	Office Closed - Independence Day
July 26	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

AUGUST

Aug. 23	Board Meeting - Raleigh
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SEPTEMBER

Sept. 6	Office Closed - Labor Day
Sept. 20	Board Meeting - Raleigh

OCTOBER

Oct. 18	Board Meeting - Raleigh
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NOVEMBER

Nov. 11	Office Closed - Veterans Day
Nov. 22	Board Meeting - Raleigh
Nov. 25 & 26	Office Closed - Thanksgiving

DECEMBER

Dec. 1	Firm Renewal & Peer Review Compliance Reporting Begins
Dec. 13	Board Meeting - Raleigh
Dec. 23, 24, & 27	Office Closed - Christmas
Dec. 31	Firm Renewal & Peer Review Compliance Reporting Deadline

The Board will post changes to dates, times, & locations on the Board's website, nccpaboard.gov. Until further notice, Board meetings will be held via WebEx.



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

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.