



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

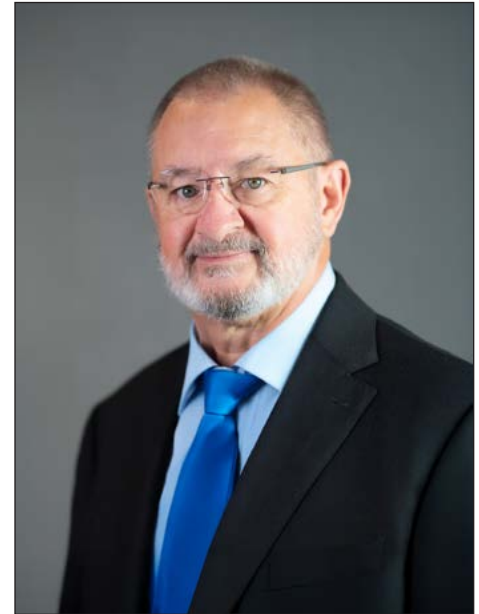
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Bernita W. Demery, CPA
President



Jodi Kruse, CPA
Vice President



D. Michael (Mickey) Payseur, CPA
Secretary-Treasurer

2025-2026 Officers Elected

On March 17, 2025, the members of the Board elected officers for the 2025-2026 fiscal year, which began on April 1, 2025.

Bernita W. Demery, CPA, was elected President of the Board; Jodi Kruse, CPA, was elected Vice President; and D. Michael (Mickey) Payseur, CPA, was elected Secretary-Treasurer.

Ms. Demery was appointed to the Board in 2019 and reappointed in 2022. She previously served as the Board's Vice President. Ms. Demery is a member of the NCACPA, the AICPA, and the National Society of Black CPAs.

Ms. Kruse was appointed to the Board in 2021 and reappointed in 2024. She previously served as Secretary-Treasurer of the Board. She is a member of the NCACPA and the AICPA.

Mr. Payseur was appointed to the Board in 2022. The Secretary-Treasurer position is his first executive leadership position with the Board. Mr. Payseur is a member of the NCACPA and the AICPA.

Additional information about the officers and other Board members can be found on the Board's website.

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IT'S TIME TO RENEW YOUR INDIVIDUAL CPA CERTIFICATE FOR 2025-2026

The 2025-2026 individual CPA certificate renewal period is now open! Under [21 NCAC 08J](#), all active and CPA-retired status CPAs are required to renew their certificates annually by July 1. The renewal is available in [your dashboard account on the Board's portal](#).

If you are an active status CPA, you must report your [Continuing Professional Education \(CPE\) credits](#) for the 2024 calendar year as part of the renewal. It's a good idea to ensure you have certificates of completion for all courses you intend to report, including the mandatory 50-minute course in the field of professional or regulatory ethics from a NASBA-approved sponsor.

Active and CPA-retired status CPAs must answer questions related to their moral character, affirm compliance with the

Employee Fair Classification Act (EFCA) Public Notice and Disclosure Statement, and attest to their knowledge and understanding of the North Carolina Accountancy Statutes and Administrative Code, including professional ethics and conduct rules.

Once you answer all questions, you will proceed to the payment page to submit the \$60 renewal fee. The Board accepts MasterCard, Visa, and American Express. After payment is completed, you will receive a confirmation receipt. Completing the renewal process will renew your CPA license through June 30, 2026.

If you have any questions about the individual CPA certificate renewal process, please contact the Board office at (919) 733-4222.

Reporting CPE Compliance in the Annual Individual CPA Certificate Renewal

CPE reporting is often the most challenging part of the renewal process for CPAs. When reporting your compliance with the CPE requirements, make sure you select the statement that most accurately reflects your completion of the 2024 CPE requirements.

Option A is the correct choice for most CPAs. If you were licensed in North Carolina before January 1, 2025, and completed the CPE requirement before December 31, 2024, and none of the other options apply to you, choose Option A.

I will report my CPE minutes on the following page. All CPE minutes reported were completed in 2024, including at least 50 minutes of regulatory or behavioral ethics from a CPE sponsor registered with the NASBA National Registry of CPE Sponsors.

Option B applies to CPAs who were licensed in North Carolina after January 1, 2025.

I was certified in N.C. after 1/1/2025 and was not required to comply with CPE requirements for 2024. I understand that I may not claim any 2024 CPE courses or carry forward.

Option C is for CPAs who didn't complete the required CPE between January 1 and December 31, 2024, but want to use the grace period to extend the deadline until June 30, 2025.

By choosing this option, you'll receive a Letter of Warning and be subject to a two-year CPE audit for both 2024 and 2025. This grace period can only be used once every five years. If you use it twice within five years, you may lose your certificate.

I did not obtain all my CPE by December 31, 2024. I would like to utilize the grace period to extend the CPE deadline to June 30, 2025, to fulfill my 2024 requirement. I understand that using the grace period will cause me to receive a warning

letter and that if I utilize the grace period twice in any 5-year period, I may forfeit my certificate.

Option D applies to CPAs who did not complete the required CPE between January 1 and December 31, 2024, but have completed it by June 30, 2025, with an approved CPE extension. Extension requests were accepted until January 17, 2025, and the Board has notified those CPAs that their extension request was approved. CPAs choosing Option D will be subject to a CPE audit for the 2024 calendar year.

I did not obtain all my CPE by December 31, 2024, but did obtain it all by June 30, 2025, to fulfill my 2024 requirement. I received a written approval of an extension to utilize the grace period to extend the CPE deadline to June 30, 2025, without penalty.

Option E is for CPAs who are not residents of North Carolina and are meeting the CPE requirements in the state where they live, work, and are licensed. This option confirms that you are following either your home state's ethics requirement or North Carolina's ethics requirement. You must indicate the state whose CPE requirements you are following. If you choose Option E, the Board will no longer track your carry-forward CPE.

I am a non-resident of North Carolina, and I am complying with CPE requirements in the state where I live or work and am licensed. I am complying with that state's ethics requirement, or I am complying with North Carolina's ethics requirement. Please provide the state with whose CPE requirements you are compliant.

If you have questions about which CPE statement to select when completing the individual CPA certificate renewal, please contact the Board at (919) 733-4222.

FAQs about CPA-Retired Status and Certificate Renewal

Q. I've decided to retire and want to apply for CPA-retired status. What steps do I need to take?

A. To apply for CPA-retired status, you must complete the [application for CPA-retired status](#) before attempting to renew your license, as status changes must be made before you complete the renewal.

Before applying, please review [21 NCAC 08J .0112](#) and [08A .0307\(a\)\(2\)](#) to fully understand CPA-retired status and its restrictions. You can also review the CPA-retired status FAQs in the [February 2025 Activity Review](#).

If you agree with the limitations of CPA-retired status, complete the [CPA-retired Status Application](#) found on the [Forms & Applications page of the website](#).

Email your completed application to [Alice Grigsby](#), Licensing Specialist, or mail it to:

NC State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605

The Board will review your application. If approved, you will receive an email with a link to renew your certificate and pay the \$60 fee. The Board accepts MasterCard, Visa, and American Express. Once your payment is processed, you will receive a receipt confirming your payment and certificate renewal.

Q. I received my CPA-retired status approval and the link to the renewal, but I can't remember my dashboard account password. What do I do?

A. If you can't remember your account password, you can use the "Forgot Password?" link to reset your password. If you can't remember the answers to your security questions or your username, please call the Board at (919) 733-4222.

Q. I started completing the renewal, but I don't see where to report my CPE compliance. Is there something wrong with the renewal?

A. Individuals on CPA-retired status are exempt from the annual CPE requirements and, therefore, do not need to report any CPE completed in 2024.

CPA Certificate Reclassifications

Reinstatement

On March 17, 2025, the Board approved the following applications for certificate reinstatement:

Kyle Robert Burkey, #31832	Charlotte, NC
William Preston Ellis, #24955	Holland, MI
Laurelle Amy Gonzalez, #39312	Matthews, NC
Thomas Brian Gutierrez, #24996	Supply, NC
Susan Nicole Hamilton, #37147	Jacksonville, FL
Scott Thomas Mathis, #26726	Sugar Mountain, NC
Jordan John Raniszkeski, #30693	Charlotte, NC

Reissuance

On March 17, 2025, the Board approved the following application for certificate reissuance:

Dylan Michael McNiff, #41388	Frederick, MD
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CPA-retired Status

In March 2025, the Board approved the following applications for CPA-retired status:

Kyle Andrew Evensen, #25101	Matthews, NC
Meredith Clare Garlington, #23519	Charlotte, NC
Christine Mueller Holmes, #19147	Raleigh, NC
Andra Moore Martin, #15307	Atlanta, GA
Debbie Towery Payne, #20731	Greensboro, NC
Denise Garretson Skillestad, #28494	Gastonia, NC
Robert Zachery Slappey, #34870	Lewisville, NC
Danny Walter Squires, #25843	Lexington, NC
Susan Anne Stockman, #28023	Bath, NC
LuAnn Tucker, #19450	Charlotte, NC

Inactive Status

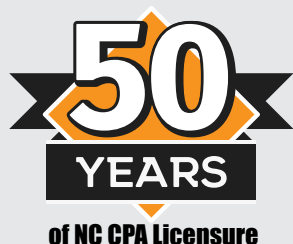
In March 2025, the Board approved the following applications for inactive status:

Steven Lee Anderson, #18679	Borden, IN
Ted Reid Bryant, #8431	Kernersville, NC
Rose M. Casanave, #23871	Clarksville, VA
Linda Barber Creech, #13591	Prospect, KY
Melanie Chapman Davis, #17857	Lubbock, TX
Amy Lynn Embry, #28250	Marco Island, FL
Mary Ann Grinnan, #15533	Durham, NC
James Edward Harrison, #19145	Greensboro, NC
Tara Janelle Howard, #45716	Ammon, ID
Katherine Rowles Hyde, #38619	Decatur, GA
Edward John Jakos, #22458	Sioux Falls, SD
Joan E. Jones, #39329	Drexel, NC
Geoffrey Neil Kirby, #16205	Wilmington, NC
Charles William Kraft, #13651	Kernersville, NC
Paul Frazier Lewallen, #15707	Salem, VA
Pablo Lizarazo, #42923	Apex, NC
Wendy Harris McAlister, #16448	Raleigh, NC
Susan Bella Mikels, #16858	Southern Pines, NC
Jane M. Mixon, #19254	Braselton, GA
James Bruce Pierce, #8506	Rock Hill, SC
John William Robinson III, #16146	Belmont, NC
Bernadette Weiss Spell, #15615	Chesterfield, VA
Hannah Cocke Sullivan, #22152	Raleigh, NC
Marilyn Overla Wilhelms, #16668	Ellenboro, NC
Brenda Brna Wood, #14410	Loveland, CO

Exam Testing and Score Release Dates

Exam Section	Testing Dates	If the AICPA receives your Exam data file by*:	Your target score release date is:
Core Sections			
AUD, FAR, REG	04/01/2025-04/23/2025	04/23/2025	05/08/2025
	04/24/2025-05/16/2025	05/16/2025	05/28/2025
	05/17/2025-06/08/2025	06/08/2025	06/17/2025
	06/09/2025-06/30/2025	06/30/2025	07/10/2025
	07/01/2025-07/23/2025	07/23/2025	08/07/2025
Discipline Sections			
BAR, ISC, TCP	04/01/2025-04/30/2025	04/30/2025	05/16/2025
	06/01/2025-06/30/2025	06/30/2025	07/17/2025
	07/01/2025-07/31/2025	07/31/2025	09/11/2025

*Scores for Exam data files received after this date will be included in the next score release.
Check the [AICPA website](https://aicpa.org) for all 2025 testing and score release dates.



Congratulations to the following individuals who have been actively licensed as North Carolina CPAs since April 1975:

Douglas Early Aust
Hugh Jones Norris, Jr.

Board Honors Milestone CPAs



On March 17, 2025, the Board recognized Glen Cannon, CPA; Martha Marshall, CPA; and Tom Gatewood, Jr., CPA, for achieving 50 or more years of NC CPA licensure. L-R: Mr. Cannon, Ms. Marshall, Mr. Gatewood, and Gary Massey, CPA, the Board's Immediate Past President.

Successful CPA Exam Candidates

The following North Carolina candidates passed the Uniform CPA Exam in January 2025:

Mazen Nasr Abdo Algaradi
Munish Kumar Chadha
Marcos Jose Cordi
Ian Joseph Cummings
Amanda Rose Dixon
Nicholas Tucker Emken
Daniel Enrique Figueroa
George Gilbert Grier
Katherine Elizabeth Herron
Rachel Queen Hogston
Kevin Alexis Jarman II

Harrison Read Johnston
Ryan Patrick Kavanagh
Melanie Marie Kisting
Eli John Sebastian Kovacs
Andrew Thomas Lemieux
Jenniffer Lozano Rodriguez
Jennifer Reiber Maybee
Joseph Robert Merriman
Adam Gabriel Midyette
Matthew John Milburn
Logan Michael Miller

Nathan James Oldja
Kyle Matthew Parker
Sarah Lakin Post
Kyle Edward Prestidge
Warren Stewart Proper
Grace Xiao Zheng Rathbun
Lacey Ellen Ross
Anthony Weston Rucki
Steven Charles Saavedra
Cayla Denver Shinn
Samuel James Sosnowski

Kourtney Lynn Stone
Carter William Terrell
Dylan Hope Vaughn
Robert Vrana
Andrew John Whitaker
Lucas Alexander Whitesides
Morgan Michelle Wright
Yanxi Zhuo
Joshua Louis Zimmer

My CPA Story: Martha Marshall, CPA

Martha Marshall became a licensed CPA in North Carolina in 1975 and is an Associate Professor Emeritus of Accounting at UNC Asheville. Before joining the faculty at UNC Asheville, she gained extensive experience in both public accounting and industry, as well as teaching at several other universities. Her areas of expertise in research and teaching include taxation, financial management, nonprofit management, and small business operations.

My interest in accounting started when I saw how essential accountants were to the success of the small business my family owned and operated. As a math major in college with a passion for problem-solving, I wanted a career that had a strong reputation and made use of my analytical skills. This eventually led me to become a CPA, despite not knowing any female CPAs at the time.

Throughout my career, I've worked in various roles, including public accounting, but I spent most of my career as a College Professor teaching accounting and tax. I also prepared students to pass the CPA Exam, with over 22 years of my career spent at UNC Asheville.

The most rewarding aspect of being a CPA was helping others understand the value of accounting to an organization's success, particularly students exploring career paths. The biggest challenge I faced in becoming a CPA was the attitude in the 1970s that women weren't capable of becoming CPAs. Some CPA firms, even if they were willing to hire a female, would never allow her to visit clients' offices. I was fortunate to work for a firm that let me go on audits.

It wasn't until years later, after I left to become a college professor, that one of my former bosses told me he had to call clients ahead of time to make sure they would accept a woman visiting their business. One of my bosses in public accounting even told me that while a woman could pursue a career, her primary focus should be marriage and children. I recall many staff members at the firms I worked for on audits saying I was the first woman CPA they had ever met.

The most important skill for my success was the ability to work with others to help them achieve their goals, and to explain things in a way they could understand and appreciate. If I could speak to my younger self about achieving goals, I would advise persistence and encourage not letting others define who you are.

In advising young people today about a career, I would tell them that accounting is valuable to any organization as it helps them make informed decisions and achieve financial success. There are many career opportunities in accounting, and I would ask if they enjoy problem-solving and helping others understand what they need to know.

I'd suggest doing research by asking people about the value of accounting in their lives, and speaking to those working in the field to learn both the positives and the downsides of

the profession. One of the biggest misconceptions about the CPA profession is that the work is boring, and therefore, the CPA is boring.

My best mentors were my teachers and college professors, who encouraged me and opened doors for me. People I worked with also became mentors, and my husband was a major supporter of my career, offering great advice along the way.

Balancing a career with personal life requires support from those around you. Both partners in a personal relationship need to feel respected and able to pursue careers that give them a sense of self-worth. Employers also need to recognize the value of good employees and be willing to adjust workloads accordingly.

The accounting profession has definitely changed over the last 50 years. When I became a CPA in 1975, I was one of only three female CPAs in Western North Carolina. I was the only woman attending meetings of the Asheville Chapter of the NCACPA, and male speakers would apologize if they used an off-color word, to which I'd respond, "I've heard it before."

In 1991, I became the second woman to serve as President (now called Chair) of the NCACPA and served for three years on the AICPA Council. Today, many women own CPA firms across North Carolina and hold prominent positions in all types of organizations. Many women also serve as volunteer leaders of both the AICPA and NCACPA. It's no longer questioned whether a woman can be an accounting professional.

The profession has certainly evolved, and the future will continue to bring changes. Organizations will always need answers, and accountants are good at providing them. The use of computers and AI is changing how the profession does its work.

This article has been edited for length and clarity.



Congratulations!

CPA CERTIFICATES ISSUED

On March 17, 2025, the Board approved the following individuals for North Carolina CPA licensure:

Callie Nicole Adams	Charles Clinton Eggers III	Osvani Joel Ley	Haley Cherea Rhodes
Scott Willard Adams	Josiah Anthony Fahey	Bingchao Liu	Anthony Joseph Rosati
Daniel Craig Anderson	Angel Aurelio Fernandez	Anna Marie Loynes	Austin Glenn Russell
Rachel Justine Anstett	Tashauna Lea Fontana	Rachel Jane Marthinsen	Natalia Salgado
Lucy Amber Archer	Judith Caroline Francis	Monika Delice McCormick	Corey Michael Saunders
C'Angelio Banton	Lacy Claire Galloway	Colin Patrick McKenna	Cayla Denver Shinn
Christopher Scott Bollman	Ashley Renee Garcia	James William McOwen	Jada Shanice Staten
William Alexander Byron	Stephanie Renee Glasson	Samuel Christopher Merriam	Kourtney Lynn Stone
Kishore Kumar Chintala	Julia Barefoot Goldsmith	Logan Michael Miller	Morgan Sumner
Carson Garrett Chrismon	Zachary Dylan Howell	Hannah Lynn Mitchell	Jeffrey Taraboulos
Xinyu Cui	Kevin Alexis Jarman II	Scarlett Giselle Morales	Nicholas James Tauber
Christopher P. Cummings	Theodore Crawford Jasmin	Kaitlyn Grace Moss	Noah Matthew Velazquez
Ian Joseph Cummings	Alexa Michele Kallesten	Shyama Aravindakshan Nair	Chad Parrish Wells
James Scott Dick	Christopher Peter Kelly	Matthew Jeffrey Power	Judson Reeves Williams
Josue Dominguez	Lija Kornivska	Diego Alexander Ramos	Chandler Grace Woods
Sophia Dubrovsky	Caroline Elizabeth Lee	Blake Michael Reynolds	Alison O'Brien Worland

Accounting Workforce Development Act

On March 18, 2025, the [Accounting Workforce Development Act \(Senate Bill 321\)](#) was introduced in the North Carolina Senate. The Act, if it becomes law, would modify the education and work experience required to be licensed as a CPA to allow a person who has passed the Uniform CPA Exam, received a bachelor's or higher degree from an accredited college or university with a concentration in accounting and other courses that the Board may require; and two years of experience in the field of accounting under the direct supervision of a CPA who is currently licensed in any state or territory of the United States or the District of Columbia, to qualify for NC CPA licensure.

The Act would not affect the current law that allows a candidate to qualify for NC CPA licensure by passing the Uniform CPA Exam; completing 150 semester hours of education, including a bachelor's or higher degree from an accredited college or university with a concentration in accounting and other courses that the Board may require; and one year of experience in the field of accounting under the direct supervision of a CPA who is currently licensed in any state or territory of the United States or the District of Columbia.

For the most current information on the Accounting Workforce Development Act, please visit the [NCAPCA's Pathways Legislation page](#).

THREE PATHWAYS TO CPA LICENSURE



CPE Audit Orders

The following matters are excerpted from Consent Orders issued by the Board in response to Continuing Professional Education (CPE) audit findings. Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 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."

CHADWICK EVERITT ROLLINS, #44897 | ROCK HILL, SC

Chadwick Everitt Rollins (Mr. Rollins) holds North Carolina CPA certificate number 44897. During the 2023-2024 CPA certificate renewal, Mr. Rollins claimed he had completed the required Continuing Professional Education (CPE) for 2022, with some CPE completed between January 1 and June 30, 2023. Based on this information, the Board approved his renewal, issued a Letter of Warning, and included him in the CPE audit pool.

As part of the audit, the Board requested that Mr. Rollins submit certificates of completion for his CPE from 2022 and 2023. After reviewing the 80 hours he submitted, the Board found that some hours claimed for 2022 were completed

in the second half of 2023, meaning they could not count towards the 2022 CPE requirement.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. Rollins violated 21 NCAC 08N.0202 (b)(4) and .0203(b)(5). As a result, his North Carolina CPA certificate is subject to a one-year stayed suspension. This means his CPA license will remain active, but if the Board finds any further violations during the year, the suspension will be enforced. Mr. Rollins is required to pay a \$1,000 civil penalty and complete the NCACPA's eight-hour North Carolina Accountancy Law course, which can count toward his annual CPE requirement.

KEVIN MICHAEL MAXWELL, #37924 | BELMONT, NC

Kevin Michael Maxwell (Mr. Maxwell) holds North Carolina CPA certificate number 37924. During the 2023-2024 CPA certificate renewal, Mr. Maxwell claimed he had completed the required Continuing Professional Education (CPE) for 2022, with some CPE completed between January 1 and June 30, 2023. Based on this information, the Board approved his renewal, issued a Letter of Warning, and included him in the CPE audit pool.

As part of the audit, the Board requested that Mr. Maxwell submit certificates of completion for his CPE from 2022 and 2023. After reviewing the 84.5 hours he submitted, the Board found that the ethics CPE claimed for 2022 was completed in

the second half of 2023, meaning it could not count towards the 2022 CPE requirement.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. Maxwell violated 21 NCAC 08N.0202 (b)(4) and .0203(b)(5). As a result, his North Carolina CPA certificate is subject to a one-year stayed suspension. This means his CPA license will remain active, but if the Board finds any further violations during the year, the suspension will be enforced. Mr. Maxwell is required to pay a \$1,000 civil penalty and complete the NCACPA's eight-hour North Carolina Accountancy Law course, which can count toward his annual CPE requirement.

ACCOUNTANTS IN THE MOVIES



Our April "Accountants in the Movies" trivia question (posted on our social media platforms) was: In what 2010 movie does mild-mannered forensic accountant Allen Gamble assist in solving a major crime, including the bombing of an accounting office?

In [The Other Guys](#), NYPD detective Allen Gamble (Will Ferrell) uncovers a massive financial fraud scheme tied to a billionaire businessman. As Gamble and his partner Terry Hoitz (Mark Wahlberg) investigate further, they encounter corrupt officials and an elaborate money-laundering operation.

Congratulations to Owen and Anthony, who provided the correct answer within minutes of each other.



State Board of CPA Examiners

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Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

May 19	Board Meeting, Raleigh
May 26	Office Closed
Jun. 19	Office Closed
Jun. 23	Board Meeting, Raleigh
Jun. 30	Deadline: 2025-2026 Individual CPA Certificate Renewal
Jul. 4	Office Closed
Jul. 21	Board Meeting, Raleigh
Jul. 31	Final Deadline: 2025-2026 Individual CPA Certificate Renewal
Aug. 18	Board Meeting, Raleigh
Sept. 1	Office Closed
Sept. 22	Board Meeting, Pembroke (UNC-Pembroke)
Oct. 20	Board Meeting, Raleigh
Nov. 11	Office Closed
Nov. 17	Board Meeting, Raleigh
Nov. 27-28	Office Closed
Dec. 15	Board Meeting, Raleigh
Dec. 24-26	Office Closed
Dec. 31	Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting
Dec. 31	Deadline: CPE Completion for 2025-2026 CPA License Renewal

FinCEN Removes BOI Reporting Requirements for U.S. Companies and Persons

On March 21, 2025, the Financial Crimes Enforcement Network (FinCEN) issued an interim final rule that removes the requirement for U.S. companies and persons to report beneficial ownership information (BOI) under the Corporate Transparency Act. The rule revises the definition of "reporting company" to include only foreign entities registered to do business in the U.S. It exempts U.S.-formed entities (formerly known as "domestic reporting companies") from BOI reporting requirements. For more information, see [Interim Final Rule: Questions and Answers](#).

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