



# 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](http://nccpaboard.gov) • No. 5-2025

## Board Welcomes New Member: Ulysses Taylor, CPA, Esq.

The Board is pleased to announce that Governor Josh Stein has appointed Ulysses Taylor, CPA, Esq., to serve as a member of the Board. Mr. Taylor took the Oath of Office during the Board's meeting on May 19, 2025; his term expires on June 30, 2027. Mr. Taylor replaces Gary R. Massey, CPA, who had served on the Board since 2018.

A North Carolina CPA since 1985, Mr. Taylor is also an attorney and a member of the North Carolina State Bar. He currently serves as Dean of the Broadwell College of Business and Economics at Fayetteville State University (FSU) where he oversees all undergraduate and graduate business programs.

Before becoming Dean, Mr. Taylor held the position of Professor of Accounting and Chair of the Department of Accounting, Finance, Healthcare, and Information Systems at FSU. He has also worked as a consultant, tax attorney, and CPA for various entities.

Mr. Taylor is a member of the North Carolina Association of CPAs (NCACPA) and the American Institute of CPAs (AICPA). He is the current Chair of the Fayetteville State University Development Corporation and is a board member and treasurer of Capitol Encore Academy.

Additionally, he holds board positions with the Fayetteville-Cumberland Economic Development Corporation and the *Kappa Alpha Psi* Middle Eastern Province Foundation, where he also serves as the financial secretary.

Mr. Taylor earned his Bachelor of Business Administration in Accounting from Fayetteville State University, his Master of Business Administration from East Carolina University, and his Juris Doctor from the North Carolina Central University School of Law.

We'll share more about Mr. Taylor in an upcoming issue of the *Activity Review*.



Ulysses Taylor, CPA, Esq.

### It's Time to Renew Your CPA Certificate

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information.



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# It's Time to Renew Your NC CPA Certificate

If you are an active or CPA-retired status North Carolina CPA, you must complete the 2025-2026 certificate renewal through your dashboard account in the Board's [online portal](#) before June 30, 2025.

## To Renew Your NC CPA Certificate

1. [Log in to your dashboard on the Board's portal](#) by entering your username (email address) and password.
2. If you can't remember your password, use the "Forgot Password?" link to reset it or call the Board at (919) 733-4222 for assistance.
3. Once logged in, click the "Renew" button next to your pending license and answer all questions in each category.
4. After you answer all questions and pay the \$60 renewal fee by MasterCard, Visa, or American Express, your renewal is complete, and you can print your receipt.

## CPE Compliance Reporting

If you were licensed as a North Carolina CPA after January 1, 2025, you do not report 2024 CPE.

If you were licensed as a North Carolina CPA before January 1, 2025, you must report your 2024 CPE. Any carry-forward credit from 2023 will automatically populate in your CPE report.

If you still need to complete your 2024 CPE hours, you have until June 30, 2025, to do so. Be sure to obtain your certificates of completion before completing the renewal.

If you complete the 2024 CPE requirement between January 1 and June 30, 2025, **without an approved extension** from the Board, you will receive a Letter of Warning and be subject to a CPE audit.

If this is your second CPE deficiency in five years, your renewal will be denied under [21 NCAC 08G .0406](#).

If you have a CPE related question, please contact [Cammie Emery, Licensing Specialist](#).

## Requesting Inactive or CPA-retired Status

If you are considering inactive or CPA-retired status, please make sure you [review and understand the limitations](#) of each status before submitting your change of status application.

For your convenience, you may request inactive status using [the online form](#). To apply for CPA-retired status, complete and submit [this application](#). Both forms are also available from the [Forms & Applications page of our website](#).

**IMPORTANT NOTE:** You must submit your CPA-retired application and receive approval from the Board before renewing your certificate for 2025-2026.

If you have questions about inactive or CPA-retired status, please contact [Alice Grigsby, Licensing Specialist](#).

## Action Required: Download Your NCACPA CPE Records

If you complete CPE through the [NCACPA](#), please be aware that the NCACPA is transitioning to a new Learning Management System and its current platform will not be accessible after June 17, 2025.

To avoid potential CPE compliance issues, please download all certificates and course materials now as the NCACPA will not be able to retrieve them after June 17. You should also submit any outstanding Certificates of Completion by June 17.

Records for conferences, clusters, and in-person events are not stored in the Learning Record. If you require copies of these records, please contact [NCACPA Support](#) directly.

To request your official NCACPA CPE transcript, log in to the [NCACPA Member Portal](#).



## Common CPE Compliance Issues

During recent CPE audits, Board staff have identified several recurring compliance issues. To help ensure continued compliance with Board rules, please review the following common concerns:

### Insufficient Documentation for CPE Hours

[The Board's rules](#) require most active CPAs to complete at least 2,000 minutes (40 hours) of CPE annually by December 31. In some cases, CPAs were unable to provide appropriate documentation to support the minutes reported. Please retain and organize all certificates and supporting records for your CPE activities.

### Missing Annual Ethics Requirement

Even when CPAs meet the total CPE requirement, some have not completed the required 50 minutes of regulatory or behavioral ethics training. The course must be provided by a

sponsor [registered with NASBA](#). Be sure to verify that the field of study for the course (and on the Certificate of Completion) is identified as either *behavioral ethics* or *regulatory ethics*. Simply because a course has "ethics" in its title doesn't automatically mean it falls within these fields of study.

### Duplicate Courses Claimed for Credit

Duplicate CPE courses are not eligible for credit. If the same course is taken multiple times, it may not count toward the annual CPE total. When such instances are identified, Board staff may request additional information or course descriptions to determine eligibility.

Maintaining accurate records and verifying that your CPE activities meet all requirements will help ensure a smooth audit process. If you have any questions about CPE, please contact [Cammie Emery, Licensing Specialist](#).



# North Carolina State Board of Certified Public Accountant Examiners



## Resolution Honoring Gary R. Massey, CPA

**WHEREAS** Gary R. Massey, CPA, has faithfully served as a distinguished member of the North Carolina State Board of Certified Public Accountant Examiners since 2018;

**WHEREAS** during his tenure, he has held key leadership roles on the Board, including serving as President and Secretary-Treasurer;

**WHEREAS** he has contributed his expertise and leadership as a member of the Executive Committee, Audit Committee, Investment Committee, Personnel Committee, Professional Education and Applications Committee, and the Professional Standards Committee;

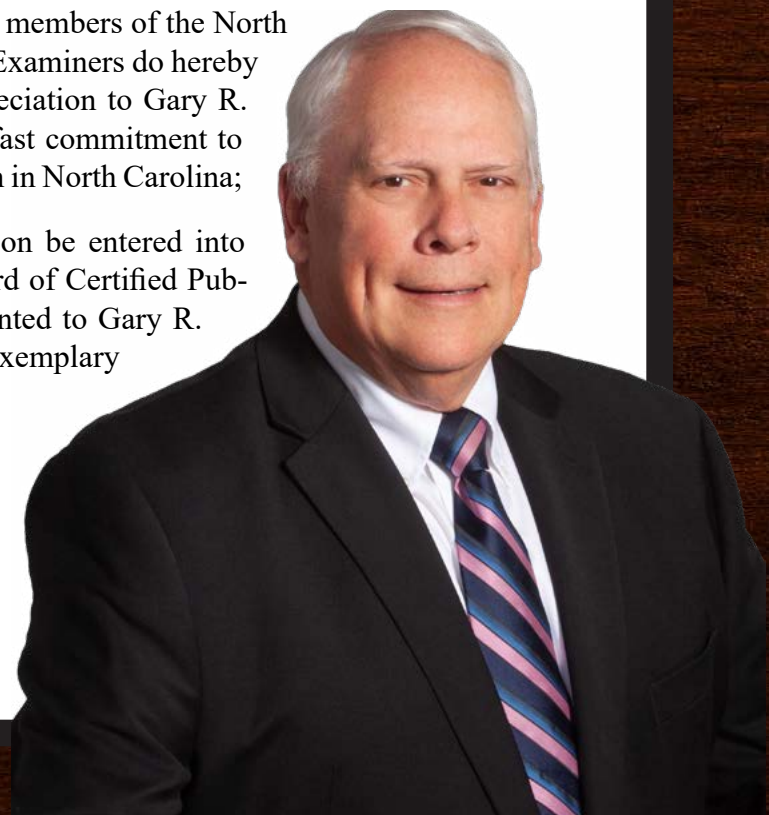
**WHEREAS** he further extended his service to the profession on a national level through his involvement with the National Association of State Boards of Accountancy (NASBA), serving on its Inclusion Committee;

**WHEREAS** throughout his years of service, Mr. Massey has exemplified unwavering dedication, professionalism, and integrity, acting as a tireless advocate for both the public interest and the accounting profession;

**NOW, THEREFORE, BE IT RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners do hereby formally recognize and express their profound appreciation to Gary R. Massey, CPA, for his outstanding service and steadfast commitment to the regulation and advancement of the CPA profession in North Carolina;

**BE IT FURTHER RESOLVED** that this Resolution be entered into the official minutes of the North Carolina State Board of Certified Public Accountant Examiners, and that a copy be presented to Gary R. Massey, CPA, in grateful acknowledgment of his exemplary contributions.

*As adopted on the 19<sup>th</sup> day of May 2025 by the North Carolina State Board of Certified Public Accountant Examiners.*



# My CPA Story: P. Calvin Coble, Jr., CPA

Mr. P. Calvin Coble, Jr., CPA, and his daughters, Angela Coble Partin and Amy O'Neal, attended the Board's April 21, 2025, meeting, where Mr. Coble was honored for 60 years of CPA licensure in North Carolina. After the meeting, his eldest daughter, Angela, spoke with her father about his journey as a CPA and wrote the following article, which is shared here with her permission.

## How Two Educators Laid the Groundwork for 60 Years of CPA Service

Calvin Coble is originally from the rural Mt. Hermon community in southern Alamance County, and he attended Alexander Wilson High School. In 1959, during his senior year, Coble's mathematics teacher, Mrs. Bessie Robbins, noticed he excelled at math and encouraged him to consider a career as an accountant.

"At that time, no one knew what an accountant was or what they did," said Coble. "Mrs. Robbins explained that she and her husband recently had an accountant prepare their taxes, and he charged them \$15 an hour!"

"Well, the most I'd ever been paid was 75 cents an hour, so that sounded good to me," Coble laughed. "But, with her words, she planted a seed."

However, that seed needed a little help to grow.

George Robbins, husband of Bessie, was the principal of Alexander Wilson. "I believe he was a graduate of the University of North Carolina at Chapel Hill, and he was a big supporter of the school," said Coble. George offered to take Coble to UNC to show him the campus.

"The principal of my high school let me drive his car from Graham to Chapel Hill," Coble recalled. "He showed me around the university and took me to the administration office in South Building, where I picked up a paper application. I filled it out, sent it in, and got accepted."

The encouragement and extraordinary assistance offered by the Robbins were pivotal. "My parents were not highly educated," explained Coble. "My dad's school records end halfway through the 6th grade, and my mother only completed the 8th grade. College would never have been something they would have known to encourage." And, with an older sister who suffered debilitating health problems, his family simply would not have had the time or resources for higher education.

Coble also applied for and received a scholarship through UNC. "And I will always wonder if Mr. Robbins had something to do with that," he added.



Working hard and taking summer classes, Coble graduated in three years, married his high school sweetheart, LaVena Phillips, and began his accounting career with AM Pullen & Company in Winston-Salem before returning to Alamance County and settling in Mebane.



He became a partner at Gilliam Coble & Moser in Burlington in 1968. Although he retired as a partner after 32 years of service, he continues to work as a CPA with Gilliam Bell Moser in Burlington.

More than six decades after a math teacher's encouraging words and a principal's special attention, Coble was praised for his lifelong service to the profession of accounting. "This is what we should be doing," said Coble. "Seeing potential in those around us and doing what we can to help it grow."

## Board Honors Milestone CPAs



On April 21, 2025, the Board recognized North Carolina CPAs John Buie, Calvin Coble, and Bob Herford for achieving 60 or more years of NC CPA licensure. L-R: Mark Sotichack, CPA, NCACPA CEO, Mr. Buie, Bernita Demery, CPA, Board President, Mr. Coble, and Mr. Herford.



For about 60 years, Mr. Coble has been collecting and restoring antique clocks and watches. His hobby helped pay his daughters' college tuition.





## Disciplinary Action

*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."*

### JEFFREY JOHN PRICE, #43163 | PINEHURST, NC

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Jeffrey John Price, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #43163 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients ("Complainant") alleging that the Respondent had not received authorization to file her tax return.
3. In response, the Respondent asserted that it is his practice to obtain written authorization from clients prior to filing their tax returns. However, in this case he accepted verbal authorization from the Complainant's husband who said that he also spoke on the Complainant's behalf.
4. 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 failed to appropriately obtain a signed Form 8879 prior to filing the Complainant's tax return, in violation of 21 NCAC 08N .0207 and .0212.
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, Jeffrey John Price is hereby censured.

## ACCOUNTANTS IN THE MOVIES



Our May "Accountants in the Movies" trivia question is, "In this 1989 rom-com, Mikey's mom is an accountant in New York City. Who plays the mom, and what is the name of the movie?"

[Look Who's Talking](#) stars Kirstie Alley as Mollie Jensen, an accountant whose life is thrown into chaos when she becomes pregnant. The audience is treated to the humorous inner monologue of baby Mikey (Bruce Willis) as he observes the drama unfolding around him. John Travolta plays James, a kind-hearted taxi driver who unexpectedly becomes part of Mollie and Mikey's lives.

# Congratulations

## CPA CERTIFICATES ISSUED

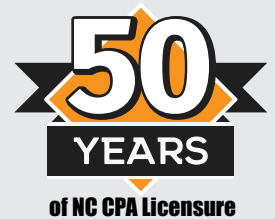
On April 21, 2025, the Board approved the following individuals for North Carolina CPA licensure:

Pennel Addy  
Yannis Ammoura  
Christina Lynn Anderson  
Lindsey N. Baker  
Paul Brandon Barringer III  
Shiman Batra  
Matthew James Bayer  
Kristin Giebe Bettorf  
Alfonso Bourghol  
Matthew Louis Bradvica  
Patrick James Brady  
Ethan Tichenor Bryant  
Christopher James Burdick  
Lawrence Steven Burke  
Brendan Patrick Carberry  
Inda Tee Choum  
Christopher J. Chudyk  
Courtney Allen Cowley  
Yichu Constance Cox  
Bradley A. Denzel  
Reema Desai  
Robert Franklin Dixon III  
Patrick Jack Donohue  
Kyle Andrew Dragunat  
Chacha Duclaire  
Paige Caroline Ehrman  
Lydia Arthur Elsey  
Lisa A. Foy  
Nadine Galvez  
Tara Lynn Genstil  
Rose Georges

Suzanne Zanie Ghannam  
Matthew R. Edwards Guinn  
Alexis Mackenzie Haggard  
Melissa Ann Halbleib  
Leigh Striplin Hayes  
Catherine Renee Henderson  
Steven John Johnson  
Veronica Anne Jones  
Elizabeth Anne Keane  
Jordan Alexander Keller  
Nicolas Duane Kilmer  
Matthew Stephen Koeller  
Erica Nicole Lamont  
Keyana Amira Langley  
Shondae P. LeGrand  
Huang-Hao Liao  
Tyler James Marriner  
Joshua Douglas Means  
Joseph Robert Merriman  
Adam Gray Messenkopf  
Yu Keun Min  
Kirsten Anne Moore  
James Ezra Morrison  
John Joseph Murphy IV  
Melissa Navarro  
Jennifer Strain Neale  
Elizabeth Kristen Newell  
Robert Gerard O'Connell  
Taylor Lee Parks  
William Henry Piccione  
Kathleen Bell Pinson

Robert Owen Plunket  
Juliet Elizabeth Quigley  
Grace Xiao Zheng Rathbun  
Jeanne Reid  
Alex Preston Richey  
Ashley Marie Russell  
Taly Maya Russell  
Marquis Alexander Schieber  
Nickolas Mark Schlaline  
Kelsey Rebecca Scott-Avery  
Kush Sharma  
Jason Richard Short  
Christopher Lloyd Spargo  
Bennett Everett Strickland  
Jessica Leigh Sullivan  
Katharine Shephard Sullivan  
John E. Surrette Jr.  
Caitlyn Hess Sutton  
Michael John Szabo  
Erin Lea Tashjy  
Thomas Michael te Groen  
Jonathan Casa Tesoro  
Sheryl Ellis Thompson  
Brianna Marie Tolani  
Robert Christopher Tomasic  
Keaton Blaise Trager  
Jack Edward Trent  
Alexis Catherine Troxell  
Linda Marie Van Noy  
Daniel Anthony Von Behren  
Wenxin Wei

Emma Jean Williams  
Ranxin Xie  
Shelby Horton Yates  
Taylor Austin Young  
Jinyan Zhang  
Yuting Zhao  
Mikayla Nicole Zucker



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

Donald Bryson Biggerstaff  
Terry Clinton Cline  
Evan Howard Webster

## Successful CPA Exam Candidates

The following North Carolina candidates passed the Uniform CPA Exam between February 1 and March 31, 2025:

Brittany Ann Adams  
David Michael Alexander  
Alexander Edison Arias  
Dana Janell Atwell  
Deanna Victoria Bagwell  
Robert Luke Baldwin  
Luke Bozard Bradley  
Brian Daniel Bready  
Christopher James Burdick  
Travis Dylan Burk  
Phyllis Virginia Delk  
Nicholas John DeMarco  
Arysdalia Iris Diaz  
Mai Doan  
Kristin Diane Franklin

Andres Lugo Fuentes  
Richard Cameron Gates  
Jack Maroun Hannah  
Michael Thomas Hannah  
Kristen Jean Hausman  
Jordan Alexander Keller  
Nicolas Duane Kilmer  
Sophia Claire Lanham  
Jiefang Liang  
Julianne Elizabeth Ludwick  
Kaitlyn Marie McGoldrick  
Jackson Burley McJunkin  
Christopher James Minneci  
Jonathon Michael Moore  
Jennifer Hess Neiswander

Amber Kelley Nichols  
Jack Alexander Niemer  
Lyndsay Michelle Orwig  
Reginald Delmarreo Parks  
Taylor Lee Parks  
Christine Cameron Riley  
Quin Alan Ruschill  
Rhiannon Michelle Salem  
McKenzie Elizabeth Shail  
Mattie Lee Starnes  
Katharine Shephard Sullivan  
Logan Lee Taylor  
William Noah Taylor  
Anna Mackenzie Thomas  
Katelyn Nicole Tindal

Petra Eilene Tyndall  
Brantley Elias Vernon  
Sanford Parker Vining  
Richard Lades Warriner  
Meredith Norris Womble

*If you are a North Carolina candidate who passed the CPA Exam in February or March 2025 and your name is not listed above, please [contact the Board](#).*

## 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:
<b>Exam Core Sections</b>			
<b>AUD, FAR, REG</b>	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
	07/24/2025-08/15/2025	08/15/2025	08/26/2025
<b>Exam Discipline Sections</b>			
<b>BAR, ISC, TCP</b>	06/01/2025-06/30/2025	06/30/2025	07/17/2025
	07/01/2025-07/31/2025	07/31/2025	09/11/2025
	10/01/2025-10/31/2025	10/31/2025	12/16/2025

\*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.

## CPA Certificate Reclassifications

### Reinstatement

On April 21, 2025, the Board approved the following applications for certificate reinstatement:

Gary Scott Cline, #15170	Kamas, UT
Jessica Diaz, #41249	Clayton, NC

### CPA-retired Status

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

David Scott Andrews, #31403	Raleigh, NC
Donna Laton Armstrong, #15997	Gulf Shores, AL
Roger Lee Caroway, #18685	Clemmons, NC
Christopher Lee Ciccone, #30715	Indian Land SC
Caroline Kaminer Dellinger, #12834	Charlotte NC
William Michael Goodeill, #40779	Charlotte, NC
Millie Riddle Harding, #12392	Apex, NC
Thomas Michael Herbert, #29615	Durham, NC
Caroline Finch Ives, #31954	Raleigh, NC
Maria Jayoussi, #37427	Cary, NC
Claudia L. Kelley, #25251	Blowing Rock, NC
Steven H. Kight, #24075	Florence, SC
Martha Clayton Logemann, #17249	Winston-Salem, NC
Stephen Michael Miller, #4342	Lewisville, NC
David Thomas Payseur Jr., #16887	Belmont, NC
Robert E. Peake, #28933	Mount Airy, NC
Darryl Dean Pennington, #18328	Burlington, NC
Steven Philip Powell, #15504	Pittsburgh, PA
Cynthia Johnson Proffit, #26961	Pittsboro, NC
Eric Dean Robbins, #19637	Mooreville, NC

### Inactive Status

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

Lee Ann Ahern, #41665	Mooreville, NC
David Alan Berk, #39121	Holly Springs, NC
Bruce Kevin Berrier, #24047	Charlotte, NC
Debra Jo Bradsher, #16493	Raleigh, NC
Stephen Michael Cagle, #16289	Kannapolis, NC

Kayla Grant Corbett, #44479	La Grange, NC
Gary Anthony Crysel, #15841	Archdale, NC
Elizabeth Ann Davis, #46713	Candler, NC
John Michael Del Greco, #27479	Raleigh, NC
Paula Elizabeth DeLorenzo, #33587	Mills River, NC
Stacy Clary Dunn, #16631	Raleigh, NC
James Bennett Dycus, #36025	Newton, NC
James David Everhart Jr., #17129	Greensboro, NC
Sheldon M. Fox, #14572	Raleigh, NC
Lucy Lockett Gallo, #16346	Fernandina Beach, FL
Gina Staples Gibbs, #19619	Whitsett, NC
Johnny Ray Grisdale Jr., #22952	Mint Hill, NC
Stephanie Ann Gulla, #26310	Waxhaw, NC
Kathleen Rose Hardy, #22299	Vancouver, WA
Timothy Howard Hayworth, #16636	Greensboro, NC
Anita H. Hester, #26712	Fuquay Varina, NC
Dale Lynn Horner, #14868	Brown Summit, NC
David Frank Ingram, #15992	Raleigh, NC
James Francis Keith, #23354	Bear Creek, NC
Gregory Stephen Larsen, #36612	Holland, MI
Murray Sherwood Marsh Jr., #37613	Melbourne, FL
Teresa Baity Matthews, #17143	Yadkinville, NC
Charles McClayton Blackwell McCoy, #36140	Cos Cob CT
Edward Graham McGoogan Jr., #10757	Charlotte, NC
Margery Nailor Morrison, #14151	Raleigh, NC
Stephen Tupper Moses, 1#6771	Lakeside, TX
Lucas Scott Peterson, #44421	Garner, NC
Joanne Marie Phillips, #29882	Wilmington, NC
Simona Chira Pleasant, #33711	Cary, NC
Patricia Jean Price, #14518	Greensboro, NC
Robert Kyle Rouse, #37139	High Point, NC
Michele Ann Salisbury, #46436	Taylorsville, NC
Cynthia Ann Schwefel, #20734	Fishers IN
Charles Dale Slate, #15514	Advance NC
Robin Lockhart Staley, #19444	Moravian Falls, NC
Robert Kenneth Swab Jr., #16160	Kernersville, NC
John Tammi, #17759	Lakewood, IL
Paul Walmsley, #3421	High Point, NC
Roger Gerald Wilson, #7120	Arden NC
Emmet Riddick Wood, #13020	Raleigh, NC



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**Professional Standards**  
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### Other

**Legal Counsel**  
Noel Allen, Esq.

# Dates to Remember

*Dates, times, and locations are subject to change.*

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 2026-2027 CPA License Renewal

### CPA Exam Credit Extensions Expire Soon

CPA Exam candidates, here's an important reminder: CPA Exam credits that were extended by the Board in late 2023—whether through the pandemic-related credit relief initiative or with the launch of the new CPA Exam on January 1, 2024—will expire on June 30, 2025.

As the expiration date approaches, be sure to schedule and sit for any remaining CPA Exam sections on or before June 30, 2025, to retain your extended credits. Testing appointments are limited, so early planning is key.

Please contact [Phyllis Elliott, Exam Specialist](#), with your questions about the extended credits.

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