VIRGINIA BOARD OF ACCOUNTANCY

Change of License Status Request Form

From Inactive or Emeritus status to Active status

If you are currently licensed as a CPA with either the Inactive or Emeritus status and would like to return to the Active status, please complete the application below and email it to inactive@boa.virginia.gov or mail it to: 9960 Mayland Drive, Suite 402, Henrico, Virginia 23233.

In order to provide services as an Active CPA you must first meet the CPE requirements of VBOA regulation 18VAC5-22-90, demonstrating 120 hours of CPE including a current two-hour VBOA-approved ethics course.

As an Inactive or Emeritus CPA, you are not permitted to provide compensated or volunteer services to the public, as defined in § 54.1-4400. Therefore, you must return to Active *before* providing such services.

Keep in mind that while in Inactive or Emeritus status, you must notify the VBOA if the services you provide change (including, job title, job description, volunteer tasks, etc.). The board will determine whether you are required to return your license to Active status.

CERTIFICATION OF APPLICANT

Name:_____ License number: _____

Email address: _____

Employer: _____ Job title:_____

- ☐ I request a change in status from Inactive or Emeritus to Active.
- ☐ I certify that I did not provide services as defined in § 54.1-4400, "Providing services to an employer" or "Providing services to the public" while holding the Inactive or Emeritus status.
- ☐ I understand that I must comply with VBOA regulation in order to begin providing services and regain Active status. I am required to obtain at least 120 hours of CPE including the current two-hour VBOA-approved ethics course.
- ☐ I have entered CPE certificates of completion for these hours into the CPE Audit Service.

Signature:_____Date:_____