



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. 1-2019

Small Firm Engagement Letters

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Failure to advise clients (or providing improper advice) is the most frequent cause of claims in the AICPA Professional Liability Insurance Program. Often, these disputes are a result of scope-of-service disagreements between firms and their clients.

Engagement letters are the first and most critical line of defense against scope-of-service claims, helping to prevent claims by establishing clear responsibilities and managing client expectations as well as defending against claims by defining the scope of services and establishing limitations on the services to be provided to a client.

Using engagement letters is also associated with reducing the severity, i.e., the dollar amount, of claims (see “Professional Liability Spotlight: Setting Expectations,” *JofA*, Oct. 2017; see also “Professional Liability Spotlight: Overcoming Obstacles to Engagement Letter Use” *JofA*, Nov. 2018).

Unfortunately, small firms and sole practitioners are the least likely to regularly use engagement letters.

While firms may be reluctant to send multiple-page engagement letters to clients (the sample AICPA letter for individual clients is eight pages, with an additional eight-page addendum of terms and documents) and may have difficulty getting clients to sign and return the letters, best practice standards in Section 10.33 of Circular 230, Regulations Governing Practice Before the Internal Revenue Service (31 C.F.R. Part 10), require “[c]ommunicating clearly with the client regarding the terms of the engagement.”

Limiting Scope of Services

Engagement letters should be used to limit the scope of services by specifying the returns and other services for which the firm is responsible.

It is just as important to specify the services for which the firm is not responsible.

For example, a firm may want to include language regarding whether bookkeeping services required to prepare a tax return are included in the engagement, or whether the firm will prepare partner or shareholder basis schedules as part of an engagement.

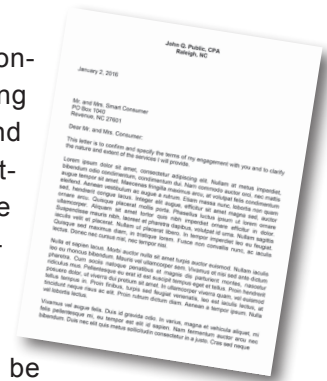
Firms should generally exclude from a compliance engagement any tax consulting and tax planning, as

well as correspondence with taxing authorities, and use separate letters for those services if a client requests them.

Care should be taken to specify the client taxpayer or taxpayers to which the engagement services are being provided, particularly if an individual taxpayer has an ownership interest in business entities or trusts.

Separate letters should be used for business engagements and individual engagements, as well as for adult children of clients, and should specifically include or exclude filing responsibilities for minor children.

Engagement Letters *continued on page 3*



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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.”

WILLIAM R. MILLER, #15583 | RALEIGH, 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 Respondent stipulate to the following:

1. William R. Miller, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 15583 as a certified public accountant.
2. The Board discovered that the audits for a rural health association were performed by the Respondent for the years 2012 through 2017. The Respondent had not registered a CPA firm or participated in a peer review program during those years.
3. The Respondent concedes that he performed the audits and had not registered a firm or participated in a peer review program during that time.
4. 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. 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 aforementioned facts constitute violations of 21 NCAC 08N .0202 and .0213.
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent’s consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The certified public accountant certificate issued to the Respondent, William Ronald Miller, is permanently revoked.
2. Respondent William Ronald Miller 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 manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted to the Board with this signed order.

Approved by the Board December 17, 2018.

2019 Board Meeting Dates

Monday, Jan. 28 at 10:00 a.m., Raleigh
Monday, Feb. 18 at 10:00 a.m., Raleigh
Tuesday, March 19 at 1:00 p.m., Raleigh
Monday, April 22 at 10:00 a.m., Raleigh
Thursday, May 23 at 10:00 a.m., Raleigh
Friday, June 21 at 10:00 a.m., Winston-Salem

Monday, July 22 at 10:00 a.m., Raleigh
Monday, Aug. 19 at 10:00 a.m., Raleigh
Monday, Sept. 23 at 10:00 a.m., Raleigh
Thursday, Oct. 24 at 10:00 a.m., Raleigh
Monday, Nov. 25 at 10:00 a.m., Raleigh
Monday, Dec. 16 at 10:00 a.m., Raleigh



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. Robert K. Somervell (hereinafter “Respondent”) is the holder of North Carolina certificate number 23967 as a certified public accountant.
2. The Respondent self-reported that he had been convicted on felony drug charges.
3. The Respondent pled guilty and was sentenced and placed on supervised probation for a period of two (2) years.
4. The Respondent provided documentation that he had completed substance abuse treatment programs and is otherwise compliant with the conditions of his probation.
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. The aforementioned facts constitute violations of N.C. Gen. Stat. §§93-12(9) a & b, as well as 21 NCAC 08N .0201 and .0203.
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) 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 Respondent agree to the following Order:

1. The Respondent, Robert K. Somervell, is censured.
2. The Certified Public Accountant certificate issued to the Respondent is suspended for two (2) years.

Approved by the Board December 17, 2018.

Disciplinary Actions *continued on page 4*

Engagement Letters *continued from front page*

Model engagement letters available to AICPA Tax Section members (available at aicpa.org as part of the Annual Tax Compliance Kit) suggest specifically noting not only which federal and state returns will be prepared as part of the engagement, but also the specific tax years involved.

Using form numbers and years (e.g., “2018 Form 1040 and applicable schedules”) is an effective way to clearly articulate the firm’s responsibilities.

Responsibility for filing the returns and the subsequent termination of the engagement should also be discussed in the letter.

For electronically filed returns, language should typically specify that firm responsibilities end with the electronic filing of the return (and subsequent acknowledgment by the taxing authorities).

For paper-filed returns, it is critical to note whether the client or the firm is responsible for mailing the returns.

Firms should avoid using engagement letters that do not require a client’s signature but instead specify an automatic acceptance by a client when a client provides tax information to the firm.

Instead, engagement letters should be updated and signed by clients annually. This is important in limiting potential liability resulting from clients’ allegations of continuous representation by a firm. Annual letters also are beneficial in starting the running of the statute of limitation for claims.

For a detailed discussion of the issues in this area, see “Tax Practice Responsibilities: The Importance of Engagement Letters for Small Firms” in the November 2018 issue of *The Tax Adviser*.

— Roby B. Sawyers, CPA, Ph.D.

The *Tax Adviser* is the AICPA’s monthly journal of tax planning, trends, and techniques.

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. John A. McCole, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 23100 as a Certified Public Accountant.
2. John A. McCole, CPA (hereinafter “Respondent Firm”), is a registered CPA firm providing accounting services in North Carolina. The Respondent and Respondent Firm are collectively referred to as the “Respondents.”
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.
4. The South Carolina Department of Labor, Licensing and Regulation (“SCDLLR”) provided information to the Board that the Respondent Firm had performed a South Carolina audit, without registering as a firm or undergoing peer review.
5. The Respondent and Respondent Firm were subject to North Carolina laws and rules at the time that the audit was performed.
6. The Respondent performed an audit for a client in 2017. The audit was issued and sent to SCDLLR.
7. The client subsequently ceased operations and the Respondent attempted to retrieve the audits. The Respondent was not paid for the audit.
8. Because of the aforementioned issues, the Respondent did not disclose that he had performed that audit on his firm’s annual renewal.
9. Additionally, per the Board’s rules, at 21 NCAC 08M .0105(b), the Respondent had thirty (30) days after issuance of the audit to enroll in the peer review program. The Respondent did not meet that deadline.
10. The Respondent has affirmed that he does not desire to engage in services that require a peer review.
11. 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 sub-

ject 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 Respondent’s failure to disclose that he had performed an audit on his firm’s annual renewal, constitutes a violation of 21 NCAC 08N .0202.
3. The Respondents’ failure to enroll in the peer review program thirty (30) days after issuance of the audit constitutes a violation of 21 NCAC 08M .0105(b).
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) 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 is censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
3. The Respondent shall not perform any further services that would subject his firm to peer review.

Approved by the Board December 17, 2018.

REMINDER

January 31, 2019, is the final deadline for CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

Please contact Cammie Emery by email at cemery@nccpaboard.gov or Buck Winslow by email at buckw@nccpaboard.gov if you have questions about firm renewal or peer review compliance.

50 or More Years of Licensure

As of December 31, 2018, the following individuals have been licensed as North Carolina CPAs for at least 50 years, but less than 60 years:

Franklin Theodore Carland (Feb. 1959)
Charles L. Odom, Jr. (Dec. 1959)
James William Turtle (Feb. 1960)
Charles Vernon Ricks (July 1960)
Robert Franklin Warwick (Nov. 1960)
Lester Hill (Feb. 1961)
Charles Avery Thomas, Jr. (Aug. 1961)
Carl Patrick Williford, Sr. (Aug. 1961)
Harry George Kledaras (Feb. 1962)
George Herman Spencer (Feb. 1962)
Harold Leon Collis (Mar. 1962)
Kenneth Ray Argo (Aug. 1962)
Kennis Robert Grogan (Aug. 1962)
Michael Kelly Hayes (Aug. 1962)
Craven Blaylock Page (Sept. 1962)
Emmanuel Michael Paturis (Oct. 1962)
Daniel Rollins Odom (Feb. 1963)
James Leroy McMillan (Feb. 1963)
James Allen Fine (July 1963)
William Ralph Hanling (July 1963)
Gary Johnson Wolfe (Aug. 1963)
Randall Rex Rouse, Jr. (Aug. 1963)
Doyle Tedder Liske (Dec. 1963)
Floyd Clinton Bowen Jr. (Jan. 1964)
Robert David Herford (Jan. 1964)
Charles Parker Umstead (Feb. 1964)
Thomas Key Norris (Feb. 1964)
James Graham Sullivan (Mar. 1964)
John Gilbert Buie, Jr. (June 1964)
William Howard Coffey (Aug. 1964)
James Michael Fargis (Aug. 1964)
Robert Stephen Smith (Aug. 1964)
Charles Edward Boggs (Sept. 1964)
Pete Calvin Coble, Jr. (Oct. 1964)
Edwin Dean Ferguson (Mar. 1965)
Joseph Franklin Ryals (Mar. 1965)
Stanley Clair Weidman (Mar. 1965)
Jesse Moyer Harrington, III (May 1965)
William Myrick Harward (July 1965)
John Randolph Wooldridge, Jr. (July 1965)
Gary Martin Pearson (Aug. 1965)
James Erwin Lowdermilk (Sept. 1965)
David Everett Scobie (Oct. 1965)
Cecil Smith Mizelle (Dec. 1965)
Robert Edwards King (Feb. 1966)
Charles Escar Scott (April 1966)
Jack McAuther Stancil (April 1966)
Carlton Taylor (Aug. 1966)
John Thomas Pearson (Aug. 1966)
John Delyott Adams (Sept. 1966)
James Edward Neal (Sept. 1966)
Joseph Derrell Pool, Jr. (Sept. 1966)
Arthur Thomas High (Oct. 1966)
Samuel Alexander Boyce (Jan. 1967)
Thomas Henry Elam (Feb. 1967)
David Jesse Bradley (Feb. 1967)
James Roy Farmer (Feb. 1967)
Leon Edward Trexler (Feb. 1967)
Oscar Nathan Harris (Feb. 1967)
Felix Hill Allen, III (Feb. 1967)
Dallas Scott Lane (Mar. 1967)
Henry Donald Scott (April 1967)
Nolan Gray Brown (May 1967)
Robert Donald Parrott (July 1967)
Robert Newell Pulliam (July 1967)
Richard Putney Jones (July 1967)
Coleman DeVane Ross (July 1967)
Hubert Jennings (Aug. 1967)
William Jerial Lawing (Aug. 1967)
Herbert William Wakeford (Aug. 1967)
Grover Thomas Dees (Sept. 1967)
Andrew Benson Curl (Oct. 1967)
R. Harold Gibson (Oct. 1967)
William Lucas Lanier, Jr. (Nov. 1967)
Joseph Edward Hahn (Feb. 1968)
Joel William Lambert, Jr. (Feb. 1968)
James Franklin Baker (Feb. 1968)
Wayne Clifford Curry (Feb. 1968)
Rea Franklin Miller, Jr. (Feb. 1968)
T. Nelson Price (Feb. 1968)
W. Lyndo Tippet (Feb. 1968)
Brenda Jones Fox (Feb. 1968)
Donnie Lee Heath (Feb. 1968)
Eugene David Jackson (Feb. 1968)
Donald Etheldred Overman, Jr. (Feb. 1968)
Joseph Waters Pegram (Feb. 1968)
Francis Marion Smith (Feb. 1968)
James Holt Finison, Jr. (Mar. 1968)
Albert Allen Henderson (June 1968)
Clyde Stephen Dula (July 1968)
Ira Wayne Berry (Sept. 1968)
Charles Brooks Carver (Sept. 1968)
Ronald Sherman Dorsey (Sept. 1968)
James Ronald Martin (Sept. 1968)
Charles Eugene Price (Sept. 1968)
Tony Wayne Warford (Sept. 1968)
Judson Monroe Connor, Jr. (Oct. 1968)

2019 Exam Score Release Dates

Testing Window: January 1 – March 10 (19Q1)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Jan. 20	Jan. 20	Feb. 5
Feb. 14	Feb. 14	Feb. 26
Feb. 28	Feb. 28	Mar. 8
Mar. 10	Mar. 11	Mar. 19
Testing Window: April 1 – June 10 (19Q2)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
April 20	April 20	May 7
May 15	May 15	May 23
May 31	May 31	June 11
June 10	June 11	June 19
Testing Window: July 1 – September 10 (19Q3)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
July 20	July 20	Aug. 6
Aug. 14	Aug. 14	Aug. 22
Aug. 31	Aug. 31	Sept. 10
Sept. 10	Sept. 11	Sept. 19
Testing Window: October 1 – December 10 (19Q4)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Oct. 20	Oct. 20	Nov. 5
Nov. 14	Nov. 14	Nov. 22
Nov. 30	Nov. 30	Dec. 10
Dec. 10	Dec. 11	Dec. 19

Reinstatements

At its December 17, 2018, meeting, the Board approved the applications for reinstatement submitted by the following individuals:

Danielle Dannahower Ansaldi, #41075	Charlotte, NC
Laura Katherine Caldwell, #26796	Charlotte, NC
Laura Adack Huntley, #33551	Raleigh, NC
Stuart Marc Kurtz, #38950	Fuquay Varina, NC
Jeane Dianne Ochsner, #25129	El Dorado Springs, MO
Lisa Polimeni Sawicki, #32482	Mooreville, NC

Certificates Issued

On December 17, 2018, the Board approved the following applicants for licensure as North Carolina CPAs:

Angela Dillon Acosta
 Amr Mohamed Anwar Alian
 Michael Aversano
 Ernest Ellsworth Ballagh, III
 Todd R. Bialick
 Alison Catherine Billman
 Joseph Patrick Brzuchalski
 Scott Thomas Dietz
 Jaclyn Nicole Distler
 Christopher Marcus Duncan
 Matthew Richard Erickson
 Tiffany Marie Flack
 Carrie Flisher Fraipont
 Brandan Allen Halsey
 Christopher Daniel Jacquier
 Anna Jane Johnson
 Evan Keith Kimbell
 Amanda Caitlin Kirkland
 Joseph Daniel Kresse
 Drew Philip Kretz
 Curtis Randal Ladig
 Diane Louise McClure
 Scott Mitchell McManus
 Kade Sheldon McNaughton
 Jacqueline E. Messier Carpenter
 Nicholas Lowe Moffitt
 Sonny Walker Morris
 Kathryn Ann Pascaros
 Christina M. Ramser
 Alannah Nicole Rodriguez
 Christopher Joseph Smith
 Evan Walker Strong
 Sara Ballard Watson
 Kimberly Ervin White
 Chavon Cherie Wilcox
 Clarissa Doral Wilkerson
 Lelu Zhao

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complaints against CPAs & firms, unauthorized use of title, professional ethics & conduct

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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.