

# West Virginia Board of Accountancy

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## Application for Reinstatement of Certificate/License

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Name: \_\_\_\_\_ Board Assigned Certificate Number: \_\_\_\_\_

Present Residence Address: \_\_\_\_\_  
Street City State Zip

Name of Employer or Practice Name if Self-Employed: \_\_\_\_\_

Present Business Address: \_\_\_\_\_  
Street City State Zip

Telephone Number(s) \_\_\_\_\_  
Business Residence

Date of most recent fiscal year end for which you were licensed: June 30, \_\_\_\_\_

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Since your original application for licensure in this State:

- (1) Have you ever been convicted of a felony? Yes \_\_\_\_\_ No \_\_\_\_\_
- (2) Have you ever been convicted of a misdemeanor other than a minor traffic violation? Yes \_\_\_\_\_ No \_\_\_\_\_
- (3) Have you ever been found by a governing body or a state or federal agency to have committed a violation of the statutes or rules governing CPAs or Registered Public Accountants in the practice of accountancy? Yes \_\_\_\_\_ No \_\_\_\_\_
- (4) Have you ever been a defendant in any legal proceeding in relation to your individual conduct, competence or ethics in your practice as a CPA? Yes \_\_\_\_\_ No \_\_\_\_\_
- (5) Have you ever been censured, admonished or reprimanded or had your certificate or license revoked or suspended by any State's licensing board? Yes \_\_\_\_\_ No \_\_\_\_\_
- (6) Have you ever been censured, admonished or reprimanded or had membership revoked or suspended in any accounting professional organization (such as the AICPA, National Association of Public Accountants, or any State Society of CPAs or Public Accounting organizations)? Yes \_\_\_\_\_ No \_\_\_\_\_
- (7) Have you been refused admission to practice accounting or any other occupation by any state or federal licensing board? Yes \_\_\_\_\_ No \_\_\_\_\_
- (8) Have you been disciplined, reprimanded or sanctioned by any governmental agency? Yes \_\_\_\_\_ No \_\_\_\_\_

(If your answer to any of the above eight questions is **YES**, enclose complete details regarding your answer with this application).

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Pursuant to W. Va. Code § 48-15-303, each applicant for license must answer the following questions and certify, under penalty of false swearing, that these answers are true and correct.

1. Do you have a child support obligation? Yes \_\_\_\_\_ No \_\_\_\_\_
  2. If the answer to question 1 above is yes, are you in arrearage? Yes \_\_\_\_\_ No \_\_\_\_\_
  3. If the answer to question 2 above is yes, does your arrearage equal or exceed the amount of child support payable for six (6) months? Yes \_\_\_\_\_ No \_\_\_\_\_
  4. Are you the subject of a child support related subpoena or warrant? Yes \_\_\_\_\_ No \_\_\_\_\_
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Name \_\_\_\_\_

Certificate Number \_\_\_\_\_

Are you practicing public accounting as a sole proprietor or a partner, member or shareholder of a public accounting firm?

Yes \_\_\_\_\_ No \_\_\_\_\_

Are you employed by a public accounting practice?  
If yes, give name and address of the practice

Yes \_\_\_\_\_ No \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Give complete details as to why your license lapsed or was not renewed in the normal course of this Board's operations?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If this Board failed to renew your license due to your failure to obtain required continuing professional education, you must provide the necessary documentation to verify that you have since obtained the hours of credit required to renew your license and pay any associated CPE late filing or extension fees.

**AFFIDAVIT**

State of \_\_\_\_\_ County of \_\_\_\_\_

\_\_\_\_\_, being duly sworn, deposes and says that he is the person making the foregoing application, and that all the statements made therein are true and correct.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ (Month) \_\_\_\_\_ (Year).

My commission expires \_\_\_\_\_.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Notary Public Signature

SEAL

This application will not be considered by the West Virginia Board of Accountancy unless: (1) the application is fully completed and signed by the applicant; (2) the application is notarized; and (3) a check made payable to the West Virginia Board of Accountancy is enclosed with the correct fee(s) as follows:

**Reinstatement Application Fee \$ 85.00**

**Current Year License Fee 85.00**

**Late Fee (if not renewed by June 30 of your last year of licensure) 50.00**

**Monthly fee for lapse of license past July 31 of the current period of \$75.00 per month or partial month**

OR

Back year(s) license fees for any year or portion of a year for which you were in the practice of public accounting in this State and for which your license fees were unpaid (\$85.00 X the number of years \_\_\_\_\_)

# of Years

CPE Late Filing Fee (applicable if your license lapsed because you failed to report CPE timely) **150.00**

OR

CPE Late and Extension Fee (applicable if your license lapsed due to insufficient hours to meet CPE compliance during your last year of licensure) **225.00**

Total remitted with this application \$ \_\_\_\_\_

Date Received \_\_\_\_\_ Fee: \$ \_\_\_\_\_  
Approved: Yes \_\_\_\_\_ No \_\_\_\_\_  
Reason for disapproval: \_\_\_\_\_