

Emeritus status

Emeritus status allows retired career CPAs to keep the CPA title in name only, without being held to the VBOA's CPE requirements, and offers greater flexibility in unpaid volunteer work than Inactive status.

You can find more details in our [policy about Inactive and Emeritus statuses here](#).

To qualify for Emeritus status:

You must be retired and no longer working for compensation. You must have been an actively licensed CPA for:

- At least 30 years; or
- At least 15 years and are at least 60 years old.

Things to know before you apply:

- Please allow up to eight weeks for applications to be processed.
- You must be approved by the board in writing for the Emeritus status before ceasing to meet the CPE requirements.
- If you are approved, you are exempt from VBOA's CPE regulations starting with the calendar year in which you received the approval notice (NOT the year in which you applied).
- You cannot apply for this status during a CPE audit. If you are selected for an audit after applying, but before you've been approved for Emeritus status, you are still responsible for meeting the VBOA's CPE requirements.
- Once approved, if you plan to change your employment status, you must notify the VBOA.
- You are still responsible for renewing your Emeritus license each year by June 30.
- To return to Active, you will need to [apply](#) and provide proof of 120 hours of CPE from the three most recent calendar years.
- Each licensing jurisdiction has different regulations regarding an Emeritus or similar status. If you live or work in another jurisdiction, it is your responsibility to understand the rules there.

To apply, complete this form and mail it to:

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, Virginia 23233

Emeritus status application

* denotes required

Full name:* _____

License number:* _____

Which of the following eligibility criteria do you meet? *

- I have been an actively licensed CPA for at least 30 years
- I have been an actively licensed CPA for at least 15 years and I am at least 60 years old

Is your license currently Inactive? *

- Yes
- No

Are you fully retired (i.e., you are not working, including part-time, for compensation)? *

- Yes
- No

If not, please describe what paid work you are doing, including how many hours:

Are you an owner or part owner of a CPA firm or other company/organization? *

- Yes, name of company: _____
- No

Any other questions/comments:

Certifications

- I certify that I am not providing services as defined in § 54.1-4400, "Providing services to an employer" or "Providing services to the public."
- I certify that I will not provide services to the public or to or on behalf of an employer if approved for Emeritus status.
- I understand in order to begin providing services, I must request a change to Active status from the VBOA.
- I understand that I must comply with VBOA regulation to begin providing services. The requirements include obtaining at least 120 hours of CPE prior to providing the services, including a two hour VBOA-approved ethics course.
- I understand that the Emeritus status exempts me from CPE requirements starting with the current calendar year. I certify that I am responsible for maintaining documentation of CPE from the four previous calendar years, per 18VAC5-22-91.
- I understand that if I am approved for the Emeritus status, any use of the CPA title must always be followed by the qualifier "Emeritus," e.g., John Doe, CPA (Emeritus).
- I understand that I must renew my CPA license on an annual basis regardless of whether my license is Emeritus, Inactive or Active.
- I certify all of the information submitted in this application is true and complete. I am aware that submitting false information or omitting pertinent or material information in connection with this application can result in disciplinary action.

Signature: _____

Date: _____