

Use of the CPA Title in Virginia

The Virginia General Assembly, through the Code of Virginia, authorized the Board of Accountancy to regulate the use of the Certified Public Accountant (CPA) title in Virginia.¹ In general, to use the CPA title in Virginia, individuals and firms must have an active CPA license issued by the Virginia Board of Accountancy or have a principal place of business outside of Virginia and hold an active CPA license in that jurisdiction.

The definition of “using the CPA title in Virginia” means using “CPA,” “certified public accountant” or “public accountant” in a manner that indicates or implies that an individual or firm is licensed or legally permitted to provide professional services in Virginia.²

The following is general guidance regarding using the CPA title in Virginia:

Can I use the CPA title in Virginia if I have an individual or firm license issued by the Virginia Board of Accountancy?

Yes, an individual or firm that holds an active Virginia CPA license may use the CPA title in Virginia. Individuals and firms using the CPA title in Virginia may use the CPA title along with their legal name registered with the Board of Accountancy. Each holder of a Virginia license shall notify the Board in writing within 30 days of any change in the license holder’s name.³ Using the CPA title with the registered name and having the information up to date helps protect the public and avoids public complaints being filed against an active license holder for unlicensed use of the CPA title.

Can I use the CPA title in Virginia if I have an individual or firm license from another state?

Yes, if your principal place of business is not in Virginia.⁴ If your principal place of business is in Virginia, and you provide services to the public, you must have a Virginia CPA license to use the CPA title in Virginia.⁵

If an individual or firm chooses to use the CPA title in Virginia under this scenario, they will be subject to the Virginia Board of Accountancy’s jurisdiction even though they do not hold a Virginia CPA license.

¹Code of Virginia §54.1-4402 (D), 54.1-4409.1 and 54.1-4412.1

²Code of Virginia §54.1-4400

³ 18VAC5-22-170 (B)(1)

⁴ See 18VAC5-22-50 for determining principal place of business

⁵ Code of Virginia 54.1-54.1-4411 (A) & (B) and 54.1-4412.1 (C)

I hold Emeritus or Inactive license status with the Virginia Board of Accountancy, am I permitted to use the CPA title in Virginia?

License holders that have been approved by the Board for Emeritus or Inactive status may use the CPA title in Virginia. However, the use must be qualified by identifying the applicable status. Therefore, either Emeritus or Inactive must appear immediately following any use of the CPA title by the license holder.⁶ Acceptable examples when using the CPA title as a credential when holding Inactive or Emeritus status would be:

- *Jane Doe, CPA, Inactive*
- *James Doe, CPA (Emeritus)*
- *Jane Doe, CPA – Inactive*

An example of referencing licensing information in a biography that contains historically accurate information:

James Doe, worked as a licensed Virginia CPA from 1989 to 2019, and currently holds emeritus license status with the Virginia Board of Accountancy.

When using the CPA title, Inactive and Emeritus status license holders should avoid any implication that their license is in Active status.

I formerly held a CPA license. Can I reference my past licensure?

Yes, you may reference your previous CPA license so long as the use of the CPA title is historically accurate and does not indicate or imply that you are currently licensed. However, the CPA title may not be used immediately following an individual's name, as a credential, or in the name of a firm.

When referring to previous licensure, care should be taken to avoid any implication to the public that you are currently licensed as a CPA. What is clear to one person may not be clear to another. A simple way to avoid such implications is to list the years that a CPA license was held immediately following its reference. The goal in making these references should be to make them accurate, and word them in a way that reduces the likelihood of misinterpretation.

⁶ 54.1-4409.1 (D)