

**US Virgin Islands Board of Public Accountancy**  
**Application for Reinstatement of Delinquent License**  
**Form DLCA CPA 120 (2022)**

**APPLICATION CHECKLIST**

**AT THE TIME OF APPLICATION**, submit fees and a personal statement as noted below:

**Fees (all apply)**

- |  |   |
|--|---|
| <input type="checkbox"/> Reinstatement Application Fee | \$250                                   |
| <input type="checkbox"/> Delinquent Fee                | <b>\$25 per month (Maximum \$600)</b>   |
| <input type="checkbox"/> Renewal License Fee           | Annual fee for each year of delinquency |

A personal statement explaining the reason for the inactive status. Please check all that apply.

- |   |   |
|---|---|
| <input type="checkbox"/> Illness  | <input type="checkbox"/> Other good cause |
| <input type="checkbox"/> Unusual Hardship to include health,, military service, foreign residence |   |

Note: At least one box must be checked.

**SUBSEQUENT TO BOARD APPROVAL OF APPLICATION**, Please submit the following:

CPE reporting Form DLCA CPA 100 - **STEP 1** : Reinstates inactive to delinquent

Submit certificates of completion for 120 CPE hours to include:

- 30 hours in accounting and auditing
- 4 hours in board approved ethics
- No more than 30 hours in behavioral subjects

CPE reporting Form DLCA CPA 100 - **STEP 2**: Reactivates delinquent license to current active

Submit certificates of completion for 120 CPE hours to include:

- 30 hours in accounting and auditing
- 4 hours in board approved ethics
- No more than 30 hours in behavioral subjects

**Note: CPE courses used for Step 1 cannot be used for Step 2.**

**Please mail your completed application, personal statement, and fees to:**

VI Board of Public Accountancy  
Department of Licensing and Consumer Affairs  
3000 Golden Rock Shopping Center, Suite 9  
St. Croix, VI 00820-4311

VI Board of Public Accountancy  
Department of Licensing and Consumer Affairs  
Property Procurement Bldg. No.1 Subbase  
St. Thomas, VI 00802

**Requirements for Reinstatement and Reactivation**

Continuing Professional Education (CPE) hours are required for reinstatement (Step1) and for reactivation (Step 2): Submit required CPE hours on the CPE reporting Form DLCA CPA 100 and submit certificates of completion.

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**Select the Action Requested**

**Reinstate inactive license**

- Unusual hardship resulting in the inactive status
- Illness resulting in the inactive status

Note: An explanation other than unusual hardship or illness is not applicable for consideration

**APPLICANT INFORMATION**

**FULL LEGAL NAME**

|                        |                       |               |
|------------------------|-----------------------|---------------|
| Last Name              | First                 | Middle        |
| Social Security Number | Permit/License Number | Date of Birth |

**MAILING ADDRESS**

|                          |       |          |
|--------------------------|-------|----------|
| Street Address or PO Box |       |          |
| City                     | State | Zip Code |

**CONTACT INFORMATION**

|                        |                       |
|------------------------|-----------------------|
| Residence Phone Number | Business Phone Number |
|------------------------|-----------------------|

**EMAIL ADDRESS**

**BACKGROUND QUESTION**

Since the filing of the initial licensure application or endorsement application, have you ever been convicted or found guilty of, or entered a plea of guilty, regardless of adjudication, to a crime in any jurisdiction, or are you currently under criminal investigation?

If you answer yes to the following question, you must complete the Explanation of Criminal Background question section (attach additional pages if needed).

- Yes  No

This question applies to any criminal violation of the laws of any state, nation or territory, including felony, misdemeanor and traffic offenses (but not parking, speeding, inspection or traffic signal violations), without regard to whether you were placed on probation, had adjudication withheld, were paroled, or pardoned. If you intend to answer "NO" because you believe those records have been expunged or sealed by court order, you are responsible for verifying the expungement or sealing prior to answering "NO". Your answer to this question may be checked against local, state and federal records. Failure to answer this question accurately may result in the denial, or revocation of your license. If you do not fully understand this question, consult with an attorney or contact the department.

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|  |  |
|--|--|
| <b>EXPLANATION OF CRIMINAL ACTIVITY - Please attach any documentation that may aide in decision making</b>                         |  |
| Offense  |  |
| State/Nation/Territory   |  |
| Penalty/Disposition  |  |
| Date of Offense (MM/DD/YYYY)   | Have all sanctions been satisfied?<br><input type="checkbox"/> Yes <input type="checkbox"/> No |
| Description - <i>Provide a copy of the arrest report, final judgement or other legal documents pertinent to criminal activity.</i> |  |

|  |  |
|--|--|
| <b>EXPLANATION OF CRIMINAL ACTIVITY - Please attach any documentation that may aide in decision making</b>                         |  |
| Offense  |  |
| State/Nation/Territory   |  |
| Penalty/Disposition  |  |
| Date of Offense (MM/DD/YYYY)   | Have all sanctions been satisfied?<br><input type="checkbox"/> Yes <input type="checkbox"/> No |
| Description - <i>Provide a copy of the arrest report, final judgement or other legal documents pertinent to criminal activity.</i> |  |

|   |      |
|---|------|
| <b>AFFIRMATION BY WRITTEN DECLARATION</b>   |      |
| I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administration action, including a fine, suspension or revocation of the license. |      |
| Signature   | Date |
| Print Name  |      |

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**AFFIDAVIT**

**(Must be completed by all applicants)**

State of \_\_\_\_\_  
Territory of Country \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn, depose and say that I am the person who  
*(print name)*  
executed the foregoing instrument; that I have read the same and know the contents thereof; that the matters stated therein are true to my knowledge; that I have not suppressed any information that might affect this application; and that I have read and understand this affidavit.

\_\_\_\_\_  
Applicant's Signature

Sworn and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

SEAL \_\_\_\_\_  
Notary Public  
My Commission expires on \_\_\_\_\_

**Do not write below this line:**

**Board Disposition**

Application Approved:       YES       NO

\_\_\_\_\_  
Signature, Chairman of the Board      \_\_\_\_\_  
Date

\_\_\_\_\_  
Member      \_\_\_\_\_  
Member

\_\_\_\_\_  
Member      \_\_\_\_\_  
Member

\_\_\_\_\_  
Member