



Renewal of CPA/PA License – Due Date: June 30, 2013

ODD-Numbered Licensees Only

Renewing as: Active Inactive Retired

Full Name:

License #

Muni #

Carry Forward Hours:

Ethics Hours Required:

Mailing

Alternate

If PO Box is used, please provide street address as well.

Daytime Phone

Email Address

**CERTIFICATION – REQUIRED**

I **certify** to the truth and accuracy of all statements, answers and representations made in this renewal application and CPE report. This includes all supplementary statements. I also certify that all CPE programs listed contribute directly to my professional competence as a licensee in the state of Oregon.

Since your last Application or Renewal, have you:

- Been charged with or convicted of a felony
- Been charged with or convicted of a crime involving dishonesty
- Been a party to any legal proceedings including any non-disclosure agreements or tolling (deadline extension/suspension) agreements
- Had any professional license, permit, or right to practice before any federal or state agency or Board of Accountancy suspended or revoked
- Are you currently under investigation which could result in the suspension or revocation of any professional license, permit or right to practice before any federal or state agency or Board of Accountancy
- Do you have any current investigation or charge pending by another Board of Accountancy, PCAOB (Public Company Accounting Oversight Board) or regulatory agency (IRS, SEC, etc.)
- Have you been expelled from any professional society

**\* If you answer YES to any question, please submit a signed explanation along with this renewal application**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Active Renewal	\$160	Inactive Renewal	\$50	Municipal Auditor (if applicable)	\$100	Retired Renewal	\$25
Active <b>Late Fee</b>	\$160	Inactive <b>Late Fee</b>	\$50	Municipal Auditor <b>Late Fee</b>	\$100	Retired <b>Late Fee</b>	\$25

**BOA USE ONLY:**

Clerk: \_\_\_\_\_ Date Processed: \_\_\_\_\_ Sequence #: \_\_\_\_\_ Batch #: \_\_\_\_\_

**CONTINUING EDUCATION REPORT**  
**List Programs in chronological order**

Title of Program	Sponsor	Dates attended or completed	* CPE Type (see below)	Delivery: Live/Self Study	QAS#	Hours Claimed
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
3.						
14.						
15.						
16.						
17.						
18.						

If you need additional space, attach a photocopy of this report with additional CPE programs.  
 A computer generated form is acceptable only if it is produced in an identical format.

*CPE Type	Calculate total CPE hours claimed for each CPE Type	Hours
T	All qualifying technical CPE programs not otherwise described	
E	<b>Ethics</b> (4 hours required each renewal period)	
M	<b>Municipal Auditing</b> (24 hours required for Municipal Auditors)	
N	<b>Non-Technical</b> (limited to 16 hours, may not be carried forward)	
B	<b>Author of published books or articles, CPE Course instructor or discussion leader</b> (may not exceed 50% of the total CPE requirement either separately or combined)	

Calculate subtotals from this page and all attached pages

Total CPE hours in 11-12 (7/01/11 – 6/30/12)

Total CPE hours in 12-13 (7/01/12 – 6/30/13)

**TOTAL:**

Hours

CPE Courses completed on or before June 30, but after the date you submit this renewal may be reported on the CPE report. **If you are unable to attend or complete a course before June 30, or a course is cancelled, provide written notice to the Board describing the credits to be removed from your CPE report.**

## EMPLOYMENT CLASSIFICATION Please indicate your area of practice

	<b>If you practice public accounting, estimate percentage of practice in the following areas:</b>
Public Accounting	
Private Company (accountant/auditor)	Attest*
Government (accountant/auditor)	Financial Planning
Academia (professor or asst. only)	Non-reporting compilations
Other (all non-accounting)	Compilations
Industry	Consulting & Bookkeeping
Attorney	Tax
Retired/Inactive	
Unemployed	Total
Retired, registered with Board	

\*Attest includes audit, review, forecasts and projections, agreed-upon procedures, and examination of prospective financial statements

**If you practice public accounting**, check one box that best describes your practice:

- Sole Proprietor performing attestation or compilation services **(must register as a firm)**
- Sole Proprietor **not performing any attestation or compilation services**
- Sole Proprietor **only performing U**  **y** \ reports
- Partner, shareholder, owner of a registered firm
- Employed by a registered firm
- Other

If you work full or part-time under a different business name, provide the name and address of the business below **(including any business that is not public accounting)**

Do you perform **attest or compilation** services in Oregon or for Oregon Clients?

Are you interested in serving on a Board Committee?

**TO RENEW AS INACTIVE STATUS COMPLETE THIS SECTION and sign Certification on page 1:**

I hereby apply for inactive status under ORS 673.220 and OAR 801-010-0120. I certify that:

- I hold a license issued under ORS 673.150 or 673.100 which is not revoked or suspended;
- I do not **practice public accountancy** as defined in OAR 801-005-0010(38) (see renewal instructions);
- I will use the word “inactive” if I use the CPA or PA designation, OAR 801-010-0120; and
- I will not perform public accounting services until my license is reinstated to active status by the Board pursuant to OAR 801-010-0130 and OAR 801-040-0090.

Print Name:

Signature:

Date:

**TO APPLY OR RENEW AS RETIRED STATUS COMPLETE THIS SECTION and sign Certification on page 1:**

I hereby apply for retired status under ORS 673.220 and OAR 801-005-0010(46). I certify that:

- I hold a license issued under ORS 673.150 or 673.100 which is not revoked or suspended;
- I have held an active license in good standing, to practice public accountancy in Oregon for a combined period of not less than 20 years, or
- Have reached 65 years of age, and
- I will not perform any attest services,
- I will not sign any tax returns as a preparer
- I do not **practice public accountancy** as defined in OAR 801-005-0010(38) for direct or indirect compensation (see renewal instructions);
- I will use the word “retired” if I sign any documents related to non-compensated services

Print Name:

Date of Birth:

Signature:

Date:

**DO NOT INTEND TO RENEW (LAPSED STATUS), COMPLETE THIS SECTION and sign Certification on page 1:**

Lapsed licenses will expire after 3 renewal periods or 6 years.

Licensees who continue to practice with a lapsed license are subject to civil penalties up to \$5,000 per violation for holding out as a CPA or PA and for practicing without a valid license.

By signing this section I understand that my Oregon license will lapse and that if I elect to reinstate my license, I must meet the requirements of OAR Chapter 801 Division 040.

I also understand that a licensee whose license is lapsed may not display their Oregon certified public accountant certificate or Oregon public accountant license and may not use the title 'certified public accountant' or 'public accountant' or the designation 'CPA' or 'PA' without a valid license. *ORS 673.320*

Print Name:

Signature:

Date:

**PAYMENT SHEET FOR 2013 – 2015 RENEWAL**

**THIS FORM MUST ACCOMPANY THE RENEWAL FORM.**

**LATE** fees must be included with applications postmarked **JULY 2, 2013 OR LATER**. The postmark must be provided by a USPS or other commercial mail delivery. Mailing date stamped by a private postage meter will not be accepted to establish timely renewal.

**Credit/Debit Card Payment Authorization Form**

Questions? Please call 503-378-2235 or 503-378-2268

I authorize the Oregon Board of Accountancy to charge my Credit/Debit card listed below, and if necessary, to initiate adjustments for any transactions credited or debited in error.

Licensee Name: \_\_\_\_\_ License #: \_\_\_\_\_

\_\_\_\_\_  
Signature Date

**Cardholder's Information: Please PRINT and provide ALL information.**

Charge Amount: \$ \_\_\_\_\_

Visa OR MasterCard Exp Date: \_\_\_\_\_ Card Number: \_\_\_\_\_

Cardholder Name (as it appears on the card): \_\_\_\_\_

Cardholder Billing Address: \_\_\_\_\_  
Street, Apartment #

\_\_\_\_\_  
City State, Zip Code Daytime Phone Number

\_\_\_\_\_  
Cardholder's Signature Date

<b>ACTIVE STATUS:</b>	<b>\$160</b>	<b>INACTIVE:</b>	<b>\$50</b>	<b>MUNICIPAL FEE:</b>	<b>\$100</b>
<b>LATE ACTIVE FEE:</b>	<b>\$160</b>	<b>LATE INACTIVE FEE:</b>	<b>\$50</b>	<b>MUNICIPAL LATE FEE:</b>	<b>\$100</b>
<b>RETIRED FEE:</b>	<b>\$25</b>	<b>RETIRED LATE FEE:</b>	<b>\$25</b>		

**If paying by Check**

Make check payable to Oregon Board of Accountancy  
and mail Renewal Form and Check to:

**If paying by Visa or MasterCard**

Complete form above and attach to the renewal  
form and mail to:

Board of Accountancy  
3218 Pringle Rd SE #110  
Salem, OR 97302-6307  
Email submission are not accepted