

Application for Authorization to Practice Public Accounting under Substantial Equivalency

This authorization to practice public accounting under substantial equivalency must be renewed by January 1 of each year that you intend to provide public accounting services in Oregon or for Oregon clients. The annual renewal fee is \$100.

Substantial Equivalency: An individual whose principal place of business is not in Oregon, who has an active license in good standing as a CPA issued by another jurisdiction and who meets the standards of substantial equivalency, may apply for authorization to practice public accountancy in Oregon.

Written Notice of Intent: This application provides written notice to the Board of the intent to practice public accounting in Oregon. Intent to practice public accounting includes either (1) Accepting an engagement or assignment to render professional services in Oregon; or (2) Offering to render professional services through direct solicitation or marketing that is targeted to persons in Oregon.

1. Name of Applicant _____

Select your official mailing address by checking the appropriate box.

*If a P.O. Box, mail drop or pick-up service is used, you must also provide the physical address.

Residence Address:

Mailing Address **Mandatory**

Physical Address, if different **Mandatory**

Phone

Fax

E-mail

Employer Address:

Name **Mandatory**

Mailing Address **Mandatory**

Physical Address, if different **Mandatory**

Phone

Fax

E-mail

Physical Address of **principal place of business**

PO Box

Phone Number

Fax Number

2. Indicate how you are applying for substantial equivalency. **Check only one:**

I hold an active permit to practice public accountancy from a state which has been deemed substantially equivalent by NASBA's National Qualification Appraisal Service.

I have an active permit to practice issued by a state that is not substantially equivalent; however I meet one or more of the following criteria:

I have an active permit to practice issued prior to January 1, 2002 and I completed two years of experience to obtain my license.

I have an active permit to practice public accountancy issued after January 1, 2002 and I have completed 150 semester hours of education and one year of experience. I have ordered an official transcript to be sent to the Oregon Board of Accountancy.

I hold an active permit to practice public accountancy and I have had at least 4 years of public accounting or equivalent experience Board within the last ten years after passing all sections of the Uniform CPA exam.

3. Is your principal place of business in Oregon? Yes _____ No _____

If the Response to this question is yes, you must apply for a certificate and permit to practice public accountancy in Oregon. Contact the Board office for further information.

4. Will you or your firm perform attestation or compilation service in Oregon? Yes ___ No ___

a. If yes, the firm must be registered as provided in ORS 673.160, and is subject to Peer Review requirements stated in ORS 673.455.

b. If no, practice will be limited to: _____

Are all CPA certificates or permits that you hold active and in good standing? Yes ___ No ___

Please list all states in which you are licensed as a CPA: _____

Have you ever relinquished a CPA certificate or other professional license? Yes ___ No ___
(If yes, attach explanation)

Has any CPA certificate or other professional license that you hold been denied, suspended or revoked? Yes ___ No ___
(If yes, attach explanation)

Have you ever been convicted of a felony? Guilty pleas or pleas of nolo contendere must be disclosed. Yes ___ No ___
(If yes, attach explanation)

5. I certify that all information in this application is true and correct. I further agree that I will:

Comply with the provisions of ORS 673.010 through 673.457 and administrative rules regulating public accounting in Oregon;

Submit to personal and subject matter jurisdiction and disciplinary authority of the Oregon Board of Accountancy;

Agree to the appointment of the licensing board where my principal place of business is located as the agent upon whom process may be served in any action or proceeding against me by the Oregon Board of Accountancy;

Agree to immediately cease offering services in Oregon if this authority under Substantial Equivalency is terminated or expires without timely renewal;

Agree that if I move my principal place of business to Oregon, I shall notify the Board and file for a CPA certificate in Oregon under reciprocity provisions; and

Notify the Board in writing within 21 days after issuance, denial, suspension or revocation of a certificate or permit by another state or jurisdiction.

Signature

Date

6. Paying by **check?**

Mail to:
Oregon Board of Accountancy
Unit 05
PO Box 4395
Portland OR 97208-4395

Paying by **VISA or MasterCard?**

Complete information below and
Mail to:
Oregon Board of Accountancy
3218 Pringle Rd SE #110
Salem OR 97302-6307

ANNUAL FEE \$100

Account number

Expiration date

\$100
Amount to be charged

Billing Address

3-Digit Code

Signature

Date

Application fees are not refundable.

Oregon Board of Accountancy

Employment Record

This form is part of the application for authorization to practice public accounting under substantial equivalency by **individual credentials**. Return this form with your application to the Oregon Board of Accountancy.

Employment Include periods of unemployment and self-employment. Leave no "gaps" in dates of employment.	Employer List all employers for previous 10 years beginning with earliest.	Employer's Complete Address	Employer's Telephone number (include area code)

Printed Name of Applicant

Signature

Date