



OREGON BOARD OF ACCOUNTANCY

3218 Pringle Rd SE #110 Salem, OR 97302 • PH (503) 378-4181 • FAX (503) 378-3575 • <http://oregon.gov/BOA>

Renewal of CPA/PA License – Due Date: June 30, 2014 EVEN-Numbered Licensees Only

License #:

Muni #:

Carry Forward Hours:

Ethics Hours Required: **4**

Prorated Hours:

Renewing as: Active

Inactive

Retired

Mailing

Alternate

1

VERIFY ADDRESSES

***Please verify both addresses above and personal information below and make any necessary changes.
You must disclose both work and home addresses***

Daytime Phone:

Change Address: Mailing

Work

Home

Home:

Cell:

E-Mail Address: (Required)

Change Address: Alternate

If a PO Box, mail drop or pick-up service is used, you must also provide the physical address of the office.

2

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.

Please answer the following background questions:

- 1 – Have you been arrested, charged with or convicted of a felony not previously reported to the Board?
- 2 – Have you been arrested, charged with or convicted of a non-felony crime in which the essential element is fraud, dishonesty or misrepresentation that you have not previously reported to the Board?
- 3 – Have you been a party to any legal proceedings including any non-disclosure agreements or tolling (deadline extension/suspension) agreements that you have not previously reported to the Board?
- 4 – Have you had any professional license suspended, revoked or restricted or been the subject of any regulator's* investigation or action not previously reported to the Board?
- 5 – Are you **currently** under investigation or have action pending by another regulatory agency?
- 6 – Do you have any pending expulsions or have you been expelled from a professional society?

YES* NO

YES*	NO
1	
2	
3	
4	
5	
6	

* Regulatory agency or regulators include but are not limited to: Boards of Accountancy, Public Company Accounting Oversight Board (PCAOB), Internal Revenue Service (IRS), Securities and Exchange Commission (SEC), Federal Bureau of Investigation (FBI), Department of Labor (DOL).

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

Signature: _____

Date: _____

Active Renewal \$160
Active Late Fee \$160

Inactive Renewal \$ 50
Inactive Late Fee \$ 50

Municipal Auditor (if applicable) \$100
Municipal Auditor Late Fee \$100

Retired Renewal \$25
Retired Late Fee \$25

Clerk: _____ Date Processed: _____ SEQ #: _____ Batch#: _____

Questions? Please contact: (503) 378-2268

TITLE OF PROGRAM	SPONSOR	DATE Completed	*CPE TYPE	LIVE OR SELF-STUDY	QAS/Registry#	HRS
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

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	Ethics (4 hours required each renewal period)	
M	Municipal Auditing (24 hours required for Municipal Auditors)	
N	Non-Technical (limited to 16 hours, may not be carried forward)	
B	Author of published books or articles, CPE Course instructor or discussion leader (may not exceed 50% of the total CPE requirement either separately or combined)	

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.**

Calculate subtotals from this page and all attached pages

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

Total CPE hours in 13-14 (7/01/13 – 6/30/14):

TOTAL:

HOURS

4

EMPLOYMENT CLASSIFICATION (Please indicate your area of practice.)

	Full-Time	Part-Time
Public Accounting		
Private Company (accountant/auditor)		
Government (accountant/auditor)		
Academia (professor/assistant only)		
Industry		
Attorney		
Unemployed		
Other (all non-accounting)		
<i>List Name of Business</i>		

Since your last renewal what was your PERCENTAGE OF PRACTICE IN

Attest*	
Compilations*	
Management Use-Only	
Consulting	
Bookkeeping	
Tax	
Financial Planning	
* Attest includes audit, review, forecasts and projections, agreed-upon procedures, and examination of prospective financial statements.	
TOTAL:	

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

If yes, under which registered firm?

YES	NO

Are you interested in serving on a Board Committee?

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

Do you employ any person(s) that provide professional services to your clients as independent contractor(s) or under an office sharing arrangement?

YES	NO

If yes, describe the nature of the arrangement and identify all such persons, their license number(s) if any, and their contact information (address and phone).

5**TO RENEW AS INACTIVE STATUS****TO RENEW AS INACTIVE STATUS COMPLETE THIS SECTION and sign the 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 accountancy services unless and 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***6****TO APPLY OR RENEW AS RETIRED STATUS****TO APPLY OR RENEW AS RETIRED STATUS COMPLETE THIS SECTION and sign the 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 will not perform any attest services,
- I will not sign any tax returns as a preparer if I have been compensated in any manner for my services
- I do not **practice public accountancy** as defined in OAR 801-005-0010(38) for direct or indirect compensation (see instructions)
- I will use the word “retired” if I sign any documents related to non-compensated services.

If you have not previously applied for retired status, please indicate how you qualify:

- 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 _____ Number of Years
- I have reached 65 years of age, and _____ Date of Birth

*Print Name**Signature**Date***7****DO NOT INTEND TO RENEW****DO NOT INTEND TO RENEW (LAPSED STATUS), COMPLETE THIS SECTION and sign the 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 and other forms of discipline by the Board 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*

~MUST ACCOMPANY PERMIT RENEWAL APPLICATION~

LATE fees must be included with applications postmarked **JULY 1, 2014 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.

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.

Name

License Number

Signature

Date

CARDHOLDER'S INFORMATION: (Please **PRINT** and provide **ALL** information.)

Charge Amount:

VISA OR MasterCard

Expiration 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

ACTIVE STATUS:	\$160	INACTIVE:	\$50	MUNICIPAL FEE:	\$100
LATE ACTIVE FEE:	\$160	LATE INACTIVE FEE:	\$50	MUNICIPAL LATE FEE:	\$100
RETIRED FEE:	\$25	RETIRED LATE FEE:	\$25		

If paying by **Check**, make check payable to:
Oregon Board of Accountancy

And mail renewal form and check to:

**Oregon Board of Accountancy
3218 Pringle Rd SE #110
Salem, OR 97302**

If paying by **Credit Card**, you may mail or fax to:
Oregon Board of Accountancy

FAX: 503-378-3575

FOR YOUR PRIVACY AND PROTECTION,
PLEASE DO NOT EMAIL THE RENEWAL APPLICATION WITH CREDIT CARD INFORMATION.

DO NOT SEPARATE THIS SHEET FROM YOUR APPLICATION FORM.



OREGON BOARD OF ACCOUNTANCY

CPA/PA PERMIT RENEWAL

INSTRUCTIONS and APPLICATION FORM

Even-Numbered Licenses Expire June 30, 2014

IF YOU DO NOT INTEND TO RENEW YOUR LICENSE

If you do not intend to renew your license, see section 7, page 4. Please sign and return to the Board office by USPS or fax.

IF YOU INTEND TO REINSTATE

If you wish to reinstate your license to active status, please contact the Board office at (503) 378-4181.

BASIC RENEWAL INSTRUCTIONS

The Board cannot renew your permit until a completed application is approved and the appropriate fees are received. Renewals received with insufficient payment are considered incomplete. **On or before June 30, 2014, your completed renewal application and appropriate fee must be returned to the Board office postmarked by USPS, delivered by a commercial mail delivery service or faxed.** Renewal applications that are postmarked, sent or faxed on July 1, 2014 or later will not be processed until the late fee is received (see bottom of page 1 on the renewal application for schedule of late fees). The Board has no authority to waive the late renewal fee (ORS 673.150).

PAYMENT SHEET

Indicate the dollar amount you are submitting and complete the payment section. The Board accepts checks payable to the Oregon Board of Accountancy, and **Visa** or **MasterCard** only.

If paying by check, be sure to make the check **payable to the Oregon Board of Accountancy**. It is a common mistake for licensees to make the check payable to the OSCP. Your application is incomplete if proper payment is not received by the deadline, including checks made payable to the wrong entity and declined credit card payments.

FOR YOUR PRIVACY AND PROTECTION, PLEASE DO NOT EMAIL THE RENEWAL APPLICATION WITH CREDIT CARD INFORMATION.

This is to safeguard the security of your payment information. If you are nearing the deadline, please fax or use a mail service that will provide overnight or next day delivery to ensure your renewal is received timely.

INSTRUCTIONS BY SECTION ON RENEWAL APPLICATION FORM

1 VERIFY ADDRESSES

Enter or update as necessary your contact information on the renewal form. If no official address of record is indicated, the business address will be used as your address of record with the Board. If there is no business address, the residence address will be used as your address of record with the Board. The official address of record is posted on the Board website, and will be used to communicate with you in all matters including any correspondence related to investigation or legal notices. Licensees must disclose both a home and work address (if applicable). The Board requires both business (if applicable) and residence addresses.

All licensees are required to notify the Board of Accountancy within 30 days of any change of address of either business or residence, and any change of employment or business affiliation (OAR 801-030-0020).

2 CERTIFICATION

Sign renewal certification. If required, please attach an explanation and attach to the renewal form.

The Board does **NOT REQUIRE** licensees to submit **CPE proof of completion certificates** with this renewal form. Licensees will **ONLY** be required to submit **proof of completion** if selected for a CPE audit.

3 CPE REPORTING

Report the CPE courses completed between July 1, 2012 through June 30, 2014. **Failure to complete sufficient CPE hours, including 4 hours in Ethics, will result in a 16-hour CPE penalty. Penalty hours assessed must be completed and reported to the Board before the renewal application will be processed.**

Active licensees are required to complete and report 80 CPE hours during the renewal period. At least 24 CPE hours must be completed in each year of the renewal period. (July 1, 2012-June 30, 2013 and July 1, 2013-June 30, 2014.) Active licensees are required to report four hours of **Professional Conduct and Ethics CPE**. Licensees may list courses they anticipate taking before the June 30th deadline, however, if course is not taken you must notify Board. Carry forward hours (listed on page 1 of renewal) cannot be used for annual requirement.

New licensees (licensees who are renewing for the first time in Oregon) are required to complete and report the appropriate prorated amount during the renewal period. **The prorated hours are listed on page 1 of the renewal.** The annual requirement is prorated for new licensees at 2 hours per month, including month of issuance, to the end of the reporting period.

Licensees **renewing for the first time in Oregon** must complete an **Oregon specific** Professional Conduct and Ethics program from an Oregon Board registered sponsor. A list of registered sponsors for Ethics CPE is available on the Board website: http://www.oregon.gov/BOA/Pages/ethics3.aspx#List_of_Registered_Sponsors

Inactive licensees are required to complete and report 32 CPE hours during the renewal period. Inactive licensees do not have an annual minimum requirement.

Retired licensees are **not** required to complete and report CPE hours during the renewal period. Carry-forward hours **do not count** toward the minimum 24-hour annual requirement. Licensees who do not complete the minimum required CPE hours in each year of the reporting period are required to report an additional 16 hours of CPE credit as a penalty.

CPE hours claimed for credit must be completed between July 1, 2012 and June 30, 2014. Up to 20 carry-forward hours may be used to meet the 80-hour requirement. The official record of carry-forward will be printed on the paper renewal sent to you. **Do not enter carry-forward hours on the CPE report.**

CPE credit may be reported only for class time actually attended.

Self-study CPE courses in technical subject areas must be obtained from a NASBA approved sponsor. The QAS/Registry number is on the proof of completion certificate and must be entered on the CPE report. If the QAS/Registry sponsor number is not on the proof of completion certificate, contact the vendor to determine the sponsor's number and to confirm that the specific course is QAS/Registry approved. There is no limit to technical independent study credits completed from a QAS sponsor. The approved QAS learning providers can be found on the NASBA website: <http://www.learningmarket.org/page.cfm/link=90>

CPE credit is measured by program length, with one 50-minute period equal to one CPE credit. Partial CPE credit may be claimed in half increments only (equal to 25 minutes program periods) after the first credit hour has been earned.

Non-technical CPE is limited to 16 hours per renewal period.

A computer-generated form for the CPE report on page 2 of the application will be accepted if the format is **identical to the format** on the renewal form. Other reporting formats will be returned to the licensee to resubmit in the correct format. The renewal form is also available in a fillable pdf form which can be found on the Board's website.

Licensees in any private industry, government or education who maintain an active license are required to meet the same CPE requirements as licensees in public practice.

Your CPE report is subject to random audit. If selected for random audit, you will be required to submit your proof of completion certificates. **Do not provide proof of completion certificates with your renewal application. These certificates are only necessary if you are selected for a CPE audit.**

Current municipal auditors Include the additional \$100 fee for the Municipal Roster and report 24 CPE hours in subjects directly related to the governmental environment and governmental auditing. Licensees who do not meet this CPE requirement will be removed from the Municipal Roster and may reapply when the requirement is met.

The 24-hour government related CPE requirement for municipal auditors is included in the total 80 hour requirement.

To apply for admission to the Roster of Accountants Authorized to Conduct Municipal Audits, download the application from the Board's website: http://www.oregon.gov/BOA/docs/muni_app.pdf

CPE GUIDELINES – OAR 801, Division 040

The Oregon Board does not pre-approve continuing education sponsors or courses. It is the responsibility of each licensee to select continuing education programs that directly contribute to professional competency.

Examples of Technical Subjects

Accounting
Auditing and assurance
Consulting
Specialized knowledge and applications
Taxation
Management
Professional Ethics

Examples of Non-Technical Subjects

Interpersonal Management Skills
Practice Development
Public Relations
Practice Administration

**DO NOT SUBMIT PROOF
OF COMPLETION
CERTIFICATES
WITH THIS RENEWAL
APPLICATION**

4 EMPLOYMENT CLASSIFICATION Please answer questions related to employment and practice area.

5 RENEWING AS INACTIVE If you would like to renew to inactive status, please sign appropriate section.

INACTIVE certification: Licensees who renew as inactive status **may not** practice public accountancy as defined below:

OAR 801-005-0010(38) Practice of Public Accountancy means the performance of or any offer to perform one or more services for a client or potential client, including the performance of such services while in the employ of another person by a licensee, professional services of accounting, tax, personal financial planning, litigation support services, and those professional services for which standards are promulgated. These standards include Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), Statements of Financial Accounting Review Services, Statements on Standards for Consulting Services, Statements on Standards for Accounting and Review Services, Statements on Standards for Consulting Services, Statements of Governmental Accounting Standards, International Financial Reporting Standards, International Accounting Standards, Statements on Standards for Attestation Engagements, and Statements on Standards for Valuation Services. Inactive licensees **will not receive a license card**, but rather a confirmation letter. In addition, inactive licensees are not permitted to work in a public accounting firm.

Inactive means a license status granted by the Board to a licensee: (a) Whose license is not suspended or revoked; (b) Who is not: (A) Performing or offering to perform, for a client, services involving the use of accounting or auditing skills, including but not limited to issuance of reports on financial statements, management advisory, financial advisory or consulting services, preparation of tax returns or the furnishing of advice on tax matters; and (B) Practicing public accountancy in a business organization that is required to be registered in Oregon with the Board under ORS 673.160; or (C) A sole practitioner; (D) Licensees who are granted inactive status shall not use the CPA or PA designation unless the word "inactive" is used in conjunction with the designation, such as "CPA Inactive" and is listed in the same size font as the designation.

6 RENEWING AS RETIRED If you would like to renew to retired status, please sign appropriate section. Renewal as a retired licensee may require Board approval.

Retired means a license status conferred by the Board upon a licensee who:

- (a) At any age, has held an active license in good standing, to practice public accountancy in Oregon for a combined period of not less than 20 years, or (b) Has reached 65 years of age,
- (A) A licensee in retired status may not perform any attest services nor sign any tax returns as a preparer.
- (B) A licensee in retired status may not perform public accounting services for direct or indirect compensation.
- (C) A licensee in retired status may sign any documents related to non-compensated services as a "CPA Retired" or "PA Retired". The word "Retired" must be in the same size font as the designation.
- (c) A licensee in retired status, may be restored to active status at the Boards discretion of showing good cause.

7 DO NOT INTEND TO RENEW

If you do not wish to renew your license, please complete the application form and sign the "Do not intend to renew" (Lapsed) section.