Oregon Board Of Accountancy

CPA/PA PERMIT RENEWAL
INSTRUCTIONS and APPLICATION FORM

Odd-Numbered Licenses Expire June 30, 2015

WHERE TO MAIL RENEWAL APPLICATION AND FEES:		QUESTIONS?	
CHECKS: Unit 05 PO Box 4395 Portland, OR 97208	**CREDIT CARDS:** 3218 Pringle Rd SE #110 Salem, OR 97302 FAX: 503.378.3575	**FORMS: 503-378-2264** **Checks/Credit Card: 503-378-2235**	**CPE: 503-378-2262** **MISC: 503-378-2268**

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 TO ACTIVE STATUS

If you wish to reinstate your license to active status, please contact the Board office at (503) 378-4181. **DO NOT** use the renewal to reinstate your license.

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, 2015, your completed renewal application and appropriate fee must be returned to the Board (see mailing addresses above) postmarked by USPS, delivered by a commercial mail delivery service or faxed.** Renewal applications that are postmarked, sent or faxed on or after July 1, 2015 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 OSCPA. 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.

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.

CERTIFICATION

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

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.

CPE REPORTING REQUIREMENTS FOR EACH TYPE OF STATUS:

New Licensees (first time renewing in Oregon): Complete and report the appropriate prorated hours during the renewal period. The prorated hours are listed on page 1 of the mailed renewal application. 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 can be found on the Board's website.

Active Licensees: 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, 2013-June 30, 2014 and July 1, 2014-June 30, 2015). 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 the course(s) are not taken, the licensee must notify the Board. Carry-forward hours cannot be used for the annual requirement.

Report the CPE courses completed between July 1, 2013 and June 30, 2015. 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. Carry-forward hours do not count toward the minimum 24-hour annual requirement, however, can be used towards the penalty hours. Licensees who do not complete the total number of CPE hours will also be assessed a 16-hour penalty.

Inactive Licensees: Complete and report 32-hours of CPE during the renewal period. Inactive licensees do not have an annual minimum requirement and do not require an ethics course. Failure to report the required hours will result in an 8-hour CPE penalty.

Retired Licensees: There is no CPE required when applying or renewing for a Retired Status License.

CPE HOURS: Hours claimed for credit must be completed between July 1, 2013 and June 30, 2015. 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. You can also check your carry-forward online through the Board's Licensee Look-up. **DO NOT ENTER CARRY-FORWARD HOURS ON THE CPE REPORT.**

CPE credit may be reported only for class time attended. Self-study CPE courses must be obtained from a NASBA approved sponsor. The QAS/Registry number is on the proof of completion and must be entered on the CPE report. Most QAS/Registry numbers are either 3 or 5 digits. 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 an approved sponsor.

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 renewal 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.

Licensees in 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 proof of completion certificates for each course listed on your CPE report. **Do not provide proof of completion certificates with your renewal application UNLESS you receive a CPE audit letter from the Board office.**

MUNICIPAL AUDITORS: Municipal auditors must submit the municipal auditor renewal fee of $100 in addition to the CPA renewal fee and report at least 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.

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. Non-technical hours are limited to 16-hours per renewal cycle, however there is no limit on technical subjects.

Examples of Technical Subjects	Examples of Non-Technical Subjects
Accounting	Interpersonal Mgmt Skills
Auditing and Assurance	Practice Development
Consulting	Public Relations
Specialized knowledge & applications	Practice Administration
Taxation	Communications
Management	Social Environment of Business
Professional Ethics	Marketing

EMPLOYMENT CLASSIFICATION:

Please provide the area of your practice on page 3 of the renewal application. In addition, indicate the percentage of your work for the 2-years prior to this renewal and your anticipated practice areas in the upcoming 2-year period for each category listed.

RENEWING AS INACTIVE: Licensees who are renewing to inactive status must complete the entire renewal form and also sign the appropriate section on page 3 of the renewal form. Licensees **must sign both the certification on page 1 and the section on page 4.**

Inactive certification: Licensees who renewal as inactive status **may not be employed in any manner at a public accounting firm** and **may not** practice public accountancy as defined below and **may not** :

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 Standards, Statements on Auditing Standards, 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, International Standards on Auditing, Statements on Standards for Attestation Engagements, and Statements on Standards for Valuation Services.

Inactive licensees will not receive a license permit card, but rather a confirmation letter.

Inactive means a license that is not suspended or revoked and who is not 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. Inactive licensees may not be employed by a public accounting firm and may not act as a sole practitioner.

The use of the CPA or PA designation is prohibited while on Inactive status, unless the designation is in conjunction with the word "inactive" (CPA Inactive).

RENEWING AS RETIRED: Licensees renewing as retired status must complete the renewal application, sign the certification on page one and the retired section on page 4.

To qualify for retired status, the licensee must 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** has reached 65 years of age.

Retired licensees may not perform any attest services nor sign any tax returns as a preparer. Public accounting services may not be performed in exchange for direct or indirect compensation.

DO NOT INTEND TO RENEW (LAPSE)

Licensees that do not wish to renew their license must complete the renewal application, sign the certification on page 1 and sign the "do not intend to renew" section on page 4. Licensees may reinstate their lapsed license by requesting a reinstatement application. Lapsed licenses that are not reinstated within 6 years from the date of lapse will expire. Expired licenses cannot be reinstated and the individual must meet the initial qualifications for licensure.

Oregon Board of Accountancy

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

License #:
Muni #:
Carry Forward Hours:
Ethics Hours Required:
Prorated Hours:

Renewal of CPA/PA License – Due Date: June 30, 2015
ODD-Numbered Licensees Only

Renewing as: Active ☐ Inactive ☐ Retired ☐

Mailing | Alternate

Licensee Full Name (Required)

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:

	YES*	NO
1 – Have you been arrested, charged with or convicted of a felony not previously reported to the Board?	1 ☐	☐
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?	2 ☐	☐
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?	3 ☐	☐
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?	4 ☐	☐
5 – Are you ***currently*** under investigation or have action pending by another regulatory agency?	5 ☐	☐
6 – Do you have any pending expulsions or have you been expelled from a professional society?	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**: _____

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

Questions? Please contact: (503) 378-2268

3 CONTINUING EDUCATION REPORT (List programs in chronological order)

	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.**

*** A MINIMUM of 24 hours must be obtained for each period**

	HOURS *
Calculate subtotals from this page and all attached pages	
Total CPE hours from 7/01/13 – 6/30/14:**	
Total CPE hours from 7/01/14 – 6/30/15:**	
TOTAL:	

Questions? Please contact: (503) 378-2268

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)		
List Name of Business		

Please indicate the percentage of your practice:

	7/1/13-6/30/15	7/1/15-6/30/17
Attest*		
Compilations*		
Management Use-Only SSARS 19		
Consulting		
Bookkeeping		
Tax		
Financial Planning		
TOTAL:		

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

If you performed or plan to perform Attest or compilation engagements, please select the type of engagements you will perform:

- ☐ Audit
- ☐ Agreed Upon Procedures
- ☐ ERISA Audits
- ☐ Review
- ☐ Compilations

	YES	NO
Did you perform **attest or compilation** services in Oregon or for Oregon in 2013-15? *If yes, under which registered firm?*		
Do you plan to perform attest or compilation services in Oregon or for Oregon during 2015-17?		
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)**.

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 (must also sign certification on page 1) *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 (must also sign certification on page 1) *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 (must also sign certification on page 1) *Date*

8 CREDIT/DEBIT CARD PAYMENT AUTHORIZATION FORM

~MUST ACCOMPANY PERMIT RENEWAL APPLICATION~

LATE fees must be included with applications postmarked **JULY 1, 2015 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*

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:

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**		

WHERE TO MAIL RENEWAL APPLICATION AND FEES:

CHECKS:
Unit 05
PO Box 4395
Portland, OR 97208

CREDIT CARDS:
3218 Pringle Rd SE #110
Salem, OR 97302
FAX: 503.378.3575

QUESTIONS?

FORMS: 503-378-2264 **CPE: 503-378-2262**

Checks/Credit Card: 503-378-2235 **MISC: 503-378-2268**

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.