

Renewal FAQ

General Questions

Q1: When do I renew?

A1: Even numbered licensees renew in even years; odd numbered licensees renew in odd years. Renewals are due by June 30th.

Q2: How do I renew my license?

A2: The Board will send a courtesy renewal form to your mailing address on file approximately 6-8 weeks prior to the renewal deadline. If you do not receive the form by mail, a fillable PDF renewal form (preferred) will be posted on the Board [website](#). Please note that different web browsers may create issues for users (the formatting of text within a text box, for example - if this issue occurs, try using a different browser). Application and credit card payment may now be submitted online. Instructions are provided in the materials mailed to you by the Board and on the Board website under **Renewals** (link at the top of the website).

Q3: May I deliver my application in person?

A3: Due to mandated restrictions, the Board can accept in-person deliveries *by appointment only*.

Q4: How long do I need to keep a copy of my renewal application?

A4: OAR 801-040-0050(2) requires licensees to retain renewal records, including proof of completion for each CPE program reported, for a period of 5 years.

Q5: How do I know if I need to have a registered firm in Oregon?

A5: If you provide services as a sole practitioner, you may not need to register your firm. However, if you provide services that require Peer Review or you have a plural firm name, you must have a registered firm. If you are unsure whether you need to register, please email the licensing team at boa.info@oregon.gov.

Failure to Renewal On-Time

Q1: The Board did not notify me of my renewal. Can you waive the late fee?

A1: No. The Board mails renewal applications as a courtesy, but it is the responsibility of the licensee to timely renew their license.

Q2: Can you tell me if my renewal has been processed?

A2: No. The Board receives over 4,000 renewal applications in May and June. With a small staff, we simply do not have the resources available to verify the status of renewals. When you submit your application and payment online, you will receive a confirmation before navigating away from the web page. Additionally, an automated email will be sent to the address you provide during the payment process. Please retain a copy of the confirmation page and payment receipt for your records.

Q3: What happens if I do not renew on-time?

A3: If a licensee does not renew by June 30th, the application is considered late. Licensees may submit a late renewal, including the renewal fee and late fee, by August 29th of their renewal year to avoid a lapse of their license. If a licensee does not renew within the 60-day grace period, their license will Lapse. Lapsed licensees are not permitted to practice public accounting or use the "CPA" or "PA" designation. They must submit a Reinstatement Application for approval from the Board to resume practice in the State of Oregon.

Continuing Professional Education (CPE)

Q1: How many carry-over hours do I have?

A1: You can find this information using the [Licensee lookup](#) feature on the Board's website. Just search for your name and your current carry-forward hours will be listed in the dialogue box that opens when you click your name.

Q2: What if I did not meet the minimum annual CPE requirement?

A2: A one-time penalty of 16 CPE hours will be assessed. Please report a minimum of 96 CPE hours (for active licensees) or 40 CPE hours (for inactive licensees) on your renewal. If the required CPE hours are not reported by the end of the late renewal period, including penalty hours, your license will lapse. Hours reported after online submission of your renewal application may be emailed to boa.info@oregon.gov or faxed to 503-378-3575.

Q3: What if I didn't meet the overall CPE requirement?

A3: A one-time penalty of 16 CPE hours will be assessed. Please report a minimum of 96 CPE hours (for active licensees) or 40 CPE hours (for inactive licensees) on your renewal. If the required CPE hours are not reported by the end of the late renewal period, including penalty hours, your license will lapse. Hours reported after online submission of your renewal application may be emailed to boa.info@oregon.gov or faxed to 503-378-3575.

Q4: What if I didn't meet the Oregon-specific ethics requirement?

A4: You will be required to complete an Oregon-specific ethics. Please see a list of approved sponsors on the Board's website [here](#). In addition, a one-time penalty of 16 CPE hours will be assessed. Please report a minimum of 96 CPE hours (for active licensees) or 40 CPE hours (for inactive licensees) on your renewal. If an Oregon-specific ethics course is not reported by the end of the late renewal period, in addition to the penalties outlined above, your license will lapse. Ethics hours reported after online submission of your renewal application may be emailed to boa.info@oregon.gov or faxed to 503-378-3575.

Q5: What if I took too many non-technical CPE hours?

A5: Active licensees may report up to 16 hours of non-technical CPE while inactive licensees are limited to 8 hours of non-technical CPE. If you report additional non-technical hours, the excess hours will be removed from the report. If this results in a deficiency of the annual hour requirement or total hour requirement, a one-time penalty of 16 CPE hours will be assessed. Please report a minimum of 96 CPE hours (for active licensees) or 40 CPE hours (for inactive licensees) on your renewal. A list of technical and non-technical subject categories can be found at <https://www.oregon.gov/BOA/Pages/CPE.aspx>.

Q6: What if my principal place of business is outside of Oregon?

A6: If your principal place of business is not in Oregon **and** you hold an active license in your principal jurisdiction that includes an ethics requirement for renewal, then you are not required to report an Oregon-specific ethics course.

Q7: I track my CPE on a spreadsheet throughout the reporting period. Is it okay to submit the spreadsheet or am I required to use the CPE Report in the renewal application?

A7: You may submit a spreadsheet as long as it is **formatted exactly the same** as the CPE report provided by the Board and courses are listed in chronological order. Renewal applications that do not include a proper CPE report will not be processed. The licensee will be given 21 days to submit a proper report; incomplete renewals may result in the lapse of the license.

Q8: My firm uses their own reporting software. Is that OK?

A8: Yes, as long as the report generated offers the same information requested by the Board. Renewal applications that do not include a proper CPE report will not be processed. The licensee will be allowed 21 days to submit a proper report; incomplete renewals may result in the lapse of the license.

Q9: Can I handwrite my CPE courses on the CPE report?

A9: Yes; however, please make sure to write legibly to avoid delay or penalty.

Q10: Will the Board offer a waiver or extension of CPE requirements due to COVID-19?

A10: No. The Board will not offer a waiver or extension of any requirement due to the pandemic. However, if you experienced a medical event, military leave, or other extreme crisis that prevented you from completing the requirements for licensure, you may request an extension or waiver in writing to the Board at Boa.Info@oregon.gov. You will need to provide documentation to support your request.

Q11: Do I need to submit my certificates of completion with my renewal application?

A11: No! Do not send original certificates to the Board and do not submit CPE certificates with your renewal application. Licensees who are randomly selected for the CPE audit will be notified by mail to submit CPE certificates.

Practice Information

Q1: What if the type of work I do isn't listed on the renewal form?

A1: There is an "Other" box that you may check and describe the type of work you do. You must describe the type of work you do if you use this box. Incomplete applications will not be processed. Unanswered questions could cause a delay in processing your application and a lapse of your license.

Q2: What if I work at two different companies? How do I document multiple places of business or work performed during the previous two years?

A2: You may attach a separate sheet of paper that allows you to clearly show the timeline of your employment history. Please make sure to include all relevant details requested on the renewal form for each place of employment.

Q3: If I work in accounting, can I renew my license to inactive status?

A3: If you perform accounting-related work related to the internal operations of a single private company or family of companies, you may renew to inactive status; however, if you work for a company that provides accounting services to clients, you will need to hold an active CPA license. Please refer to the [Inactive Licensee Guidance Matrix](#) for more information.

Q4: If I work in accounting, can I renew my license to retired status?

A4: Retired licensees are not permitted to perform accounting services with few exceptions. Please refer to the [Retired Licensee Guidance Matrix](#) for more information.

Q5: What if I no longer want to maintain a municipal auditor license?

A5: If you would like to let your muni license lapse, you may simply renew your active license and not pay the \$150 municipal auditor fee. Please note that you will not be renewing the muni license to avoid additional contact from the Board office.

Q6: I have a license to practice from the Securities Exchange Commission or the Oregon Insurance Division and want to renew my CPA license to inactive status. Is this allowed?

A6: If you hold another professional license that permits you to perform services for clients **and** you do not practice public accountancy **and** you do not hold out as a CPA or a PA, you may be eligible to renew your CPA license to inactive status. For clarification, please refer to the Inactive Licensee Guidance Matrix found [here](#).

Status Change

Q1: I want to change the status of my license from Active to Inactive or Retired.

A1: The final page of the renewal application offers a licensee to change their status from Active to Inactive, Retired, or Do Not Intend to Renew. You must print and sign your name in the appropriate section in order for this change to take place.

Please be aware of the practice limitations for an Inactive or Retired licensee. You can view the FAQ or Guidance Matrix for each status on the Board's website [here](#).

Q2: I want to change my license status from Lapsed, Inactive, or Retired to Active.

A2: This change **cannot** be done on the renewal application. In addition, you must reinstate to change your license status from lapsed to inactive or lapsed to retired. Please email your request for a **Reinstatement Application** to Boa.Info@oregon.gov and an application will be emailed to you.