



Oregon Board Of Accountancy

CPA RECIPROCITY APPLICATION INSTRUCTIONS

READ INSTRUCTIONS CAREFULLY

1 Complete and return the application and Social Security Form (Social Security Number not required) with the appropriate fee. **Do not send cash.** Credit card payments must be submitted on line using a VISA, MasterCard, or Discover. Payment may also be made via ACH. Please see page 5 of this application for more information.

Application fees are non refundable and may not be applied to another application if you withdraw or you do not qualify for a reciprocity license.

2 Request a License Transfer Form for any/all state(s) where you currently or previously held a license. You may also use the Oregon Interstate Exchange of Information Form. Complete the top portion and forward to the appropriate State Board(s) for completion. The State Board(s) will then send the completed form directly to the Oregon Board.

3 You must furnish one 2" x 2" "passport style" photograph of yourself. The photo must be taken no more than **three (3)** months before the date of your application. The photo should only show your head and shoulders with no obstructions or shadows.

4 Transcripts are only required for those applicants who are unable to demonstrate that they meet the requirements of substantial equivalency as provided for in OAR 801-005-0010(59)(a) or (b). Please contact your graduating university and ask that they send a copy of your official transcript directly to the Oregon Board.

5 Applicants for an Oregon reciprocity license must take and pass a written examination on the Code of Professional Ethics for accountants. If you did not complete an ethics exam as a part of the licensing requirements in your state, please complete the AICPA Professional Ethics: The AICPA's Comprehensive Course and request that the AICPA send your scores directly to the Oregon Board. If you did complete an ethics exam for your license, your licensing state should report this information on the license transfer form.

6 An applicant may not legally practice public accounting as a Certified Public Accountant in Oregon until after the application is approved and the applicant has received a permit to practice. A **60** day grace period is allowed from the date the applicant begins employment in Oregon (OAR 801-010-0080(2)(f)).

7 An applicant's file must be complete in every particular within **three (3)** months of the date of the application or the file will be closed.

Checklist

- | | |
|--|--|
| _____ Complete Application | _____ Interstate Exchange form(s) |
| _____ Pay \$225 application fee | _____ Requested transcripts (if applicable) |
| _____ Photo | _____ Professional Ethics Exam (if applicable) |
| _____ Social Security Form | _____ Certification (Notary) |

MISREPRESENTATION IN THIS APPLICATION IS CAUSE FOR DENIAL OR REVOCATION OF LICENSE.



Oregon Board Of Accountancy

CPA RECIPROCITY APPLICATION

FOR CPA CERTIFICATE AND PERMIT TO PRACTICE PUBLIC ACCOUNTING

Attach 2 X 2 photo here.

Photograph must be taken in the last 3 months.

APPLICATION FEE: \$225.00

1 GENERAL INFORMATION

PRINT FIRST MIDDLE LAST

Full Name:

Previous Name(s):

I would like my primary mailing address to be:

Home address Employment address

IF YOU USE A PO BOX OR OTHER MAIL SERVICE YOU MUST ALSO PROVIDE A PHYSICAL ADDRESS. PLEASE CHECK BOX TO INDICATE OFFICIAL MAILING ADDRESS

Physical Home Address:

City: State: Zip Code:

PO Box: Phone #: E-mail:

IF SELF-EMPLOYED, INCLUDE NAME OF BUSINESS, TYPE OF BUSINESS AND ADDRESS. INDICATE IF UNEMPLOYED.

*Employer Name:

Employment Physical Address:

City: State: Zip Code:

PO Box: Phone #: E-mail:

PTIN Number: _____ DATE OF BIRTH _____
*If a PTIN number has been assigned, it must be reported to the Board mm/dd/yyyy *Required

Uniform CPA Exam passed in _____ on _____
STATE EXAM DATE MM/DD/YYYY

List any state(s) in which you are currently licensed to practice public accounting:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
STATE	LICENSE #	DATE ISSUED	STATE	LICENSE #	DATE ISSUED
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
STATE	LICENSE #	DATE ISSUED	STATE	LICENSE #	DATE ISSUED

List any state(s) in which you have previously held a valid permit to practice public accounting:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
STATE	LICENSE #	DATE ISSUED	STATE	LICENSE #	DATE ISSUED

Oregon Board of Accountancy Employment Record

This form is part of the application for certification and the completed form must be returned to the Oregon Board of Accountancy with your application. **Include additional pages if necessary.** Please type or print. Experience and exam requirements must have been completed within eight years immediately preceding the date of initial licensure.

10-YR Employment Record <small>Include periods of unemployment. Include "non accounting" work if necessary. Leave no gaps in dates. From - To (MM/YYYY)</small>	Employer <small>List all employers for previous 10 years beginning with earliest</small>	Complete Address of Employer, <small>include contact person's name.</small>	Phone Number	Directly Supervised by CPA or PA? <small>Yes/No</small>	Type ✓ Attest	Type ✓ Other Prof Stds	Type ✓ Industry Gov't or Other
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ATTEST/ASSURANCE: Employment with a CPA or PA whose practice includes public accounting services using auditing and accounting skills and issuance of reports on financial services.

OTHER PROFESSIONAL STANDARDS: Professional services performed in accordance with other standards, including consulting services, tax practice, financial planning, internal audits, government finance management, and regulatory agencies.

INDUSTRY GOVERNMENT: Experience may be obtained while the applicant is employed in industry, government or other settings under the direct supervision of a qualified supervisor licensee. Industry, government or other experience should demonstrate an understanding of the industry in which the entity operates, including the employer's competition (or other similar service providers in the case of government) and key competitive factors that affect the industry. This experience is evaluated on a case-by-case basis to ensure that it is equivalent to public accounting experience.

Print Name Signature _____ Date mm/dd/yyyy: _____

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ALL APPLICANTS MUST ANSWER THE FOLLOWING QUESTIONS

	Yes	No
A) Have you ever held Substantial Equivalent Authority in Oregon?	<input type="checkbox"/>	<input type="checkbox"/>
B) Have you been arrested, charged with or convicted of any criminal offense (excluding non-criminal traffic violations)?	<input type="checkbox"/>	<input type="checkbox"/>
C) Have you been a party to any legal proceedings related to professional services?	<input type="checkbox"/>	<input type="checkbox"/>
D) Have you had any professional license suspended, revoked, restricted or disciplined in any way or been the subject of any regulatory (including PCAOB) investigation or action?	<input type="checkbox"/>	<input type="checkbox"/>
E) Are you currently under investigation or have action pending by any regulatory agency?	<input type="checkbox"/>	<input type="checkbox"/>
F) Do you have any pending expulsions or have you been expelled from a professional society?	<input type="checkbox"/>	<input type="checkbox"/>
G) Have you had any entity that issues a professional certification, license or other credential initiate any regulatory action against you?	<input type="checkbox"/>	<input type="checkbox"/>

If you answered "yes" to questions B through G, please complete the Disposition Form.
All forms referenced above may be accessed through the Board's website by clicking the link to Forms in the top navigation bar.

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METHOD OF APPLYING FOR LICENSE IN OREGON

Check how you are applying for licensing in Oregon:

- (a) I have an active permit to practice that is in good standing issued by a jurisdiction whose requirements are substantially equivalent to Oregon as defined in Section 23 of the Uniform Accountancy Act.
- (b) I have had at least **four (4)** years (48 months of full-time employment) of public accounting or equivalent experience satisfactory to the Board within the last ten years after passing all sections of the Uniform CPA exam and have held a valid and active permit to practice for at least four of the last ten years and currently hold an active CPA permit.
- (c) I hold an active certificate, credential or degree issued by a foreign country that is recognized by the International Qualification Appraisal Board (IQAB).

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CERTIFICATION

I certify to the truth and accuracy of all statements, answers and representations made in the foregoing application, including all supplementary statements. I understand that any certificate issued to me must be surrendered upon demand by the Oregon Board of Accountancy upon my failure to pay the fees prescribed by law, or upon revocation by the Board of my certificate, or for other causes as prescribed by law. I understand and agree that the Board may investigate the statements made on this application, and may conduct other investigations, including a criminal records check.

Signature - **Required** _____ Date: _____
(mm/dd/yyyy)

NOTARY IS REQUIRED :

Notary Certificate

Remote Online Notary Certificate

State of: _____ County of: _____

My Commission Expires: _____

Signed or attested before me on _____ 20 _____ by

Remote Online / Notary Public Signature: _____

ANY FALSE STATEMENT OR MISREPRESENTATION ON THIS APPLICATION IS CAUSE FOR DENIAL OF THE APPLICATION OR REVOCATION OF ANY LICENSE ISSUED UNDER THIS APPLICATION

PAYMENT INFORMATION

Payment may be made by credit card (VISA, MasterCard, or Discover) or by check. Payments by credit card may be made online at <https://appengine.egov.com/apps/or/boa>. A complete application must be uploaded at the time of payment.

All applications paid with a check must be received with a completed application in the Board office at 200 Hawthorne Ave SE Ste D450, Salem, Oregon 97301-5289.

For your protection, **email submissions will not be accepted.**

VISA, Mastercard, or Discover only for credit card payments

You make payment and submit your application using **ONE** of the following options (*please select only ONE*):

Payment by **CREDIT CARD** or **ACH**

To pay by credit card (VISA, MasterCard, or Discover) or using ACH (requires your bank routing and account number), you may submit payment and completed application online. The PAYMENT LINK for applications is <https://appengine.egov.com/apps/or/boa>.

You will be required to upload a copy of your completed application at the time of payment. **This fillable PDF form is recommended.** You may upload supplemental documents as a PDF, Word, Excel, JPG, or GIF document only. Electronic signatures are accepted.

Payment by **CHECK**

Mail **completed** application and check to the Board office at:

**Oregon Board of Accountancy
200 Hawthorne Ave SE Ste D450
Salem, Oregon 97301-5289**

RECEIPTS FOR CREDIT CARD and ACH PAYMENTS:

Upon completion of the online application submission and payment process, you will receive confirmation that your payment was made successfully and a receipt can be printed before closing the web browser. An automated email notification with receipt will also be sent to the email address you entered for the payment. ***Please retain receipt for online payment with your renewal records for verification.***

RECEIPTS FOR CHECK PAYMENT:

Your cancelled check is your receipt. If you need a more detailed receipt, you may make the request by email to boa.info@boa.oregon.gov. The Board will email a receipt within two weeks of the request.