



OREGON BOARD OF ACCOUNTANCY
FIRM REGISTRATION RENEWAL INSTRUCTIONS
January 1, 2026– December 31, 2027

Please read these instructions before completing the renewal application. You may review the relevant administrative rules on the Board Web site: <http://oregon.gov/BOA/>.

You may direct questions to the Board by e-mail to boa.info@boa.oregon.gov or by phone to (503) 378-4181. **All registered firms are required to respond to this renewal.**

General Requirements

Public accounting firm registrations expire December 31 of odd-numbered years.

Firms are **required to be registered in Oregon if:**

- (1) The firm has an office located in Oregon and performs attestation, review or compilation services;
or
- (2) The firm has a plural firm name ([OAR 801-010-0345\(8\)\(c\)A](#)) regardless of the type of services provided to clients.
- (3) The firm does not have an office located in Oregon but performs attestation services for clients located in Oregon.

All firm renewal applications must be postmarked on or before December 31, 2025 to renew without a late fee penalty. Renewals received with insufficient payment are considered incomplete. Payments can be made online by credit card using **VISA, MasterCard, Discover or ACH**. If paying by check, a completed paper application may also be sent to the Board office by USPS or other commercial carrier. ***Applications will not be accepted by email.***

Renewal applications that are submitted online or postmarked between January 1, 2026 and January 31, 2026 will not be processed without the late fee of \$265 in addition to the \$265 renewal fee. The Board has no authority to waive the late renewal fee.

Firms that fail to renew and continue to operate under the unregistered firm name are subject to disciplinary action and civil penalties up to \$5,000 for each violation. [ORS 673.160](#), [ORS 673.170](#) and [ORS 673.400](#). Firms that do not properly renew their registration by January 31, 2026 will be terminated.

REMEMBER! Requirement to Register with the Oregon Secretary of State

CPA firms that are required to be registered under the rules of the Oregon Secretary of State, Corporation Division, must attach a printout of the current registration to the Firm Renewal application. You may print a copy of the firm record from the Corporation Division website, <http://www.filinginoregon.com>, or call the Corporation Division for information at 503-986-2200.

If registration with the Corporation Division is not currently active, the public accounting firm registration will not be issued. The Board will not register a firm name that is different than the name registered with the Oregon Corporation Division.

Page 1

ADDRESS CORRECTIONS / UPDATES AND CONTACT INFORMATION

PRINCIPAL PLACE OF BUSINESS

Indicate whether the firm's principal place of business is in Oregon. ([OAR 801-010-0345\(7\)\(c\)](#))

Indicate whether the firm is registered with the Oregon Secretary of State's Corporation Division.

List the physical address of each branch office in Oregon, the hours each branch is open to the public, and the name and license number of licensee responsible for management and oversight of each branch location on a separate sheet of paper and attach to the application. ([OAR 801-010-0345\(7\)\(c\)](#))

FIRM EMPLOYEE AND OWNERSHIP INFORMATION

Provide the name, license number and state of issuance for every licensed certified public accountant and public accountant who provides services on behalf of the firm for clients located in Oregon or Oregon licensees who perform services for clients located outside of Oregon. Please indicate the ownership interest in the firm, if any, held by each licensee. Provide the name, title and percentage of ownership for all non-licensee owners. [[OAR 801-010-0345\(5\)](#)]

Page 2

FIRM REPORTING REQUIREMENTS

If the firm has any reportable conduct involving an Oregon licensee or any Oregon clients, the firm must provide the following information:

- Name of the regulatory agency, court or professional society;
- Title of the matter;
- Docket number if applicable;
- Date of occurrence of the event;
- Name of any legal representative involved;
- A statement of the facts;
- Copies of relevant documents, including but not limited to, regulatory notice, civil complaint, criminal charging document or copies of legal documents indicating your firm's or the licensee's compliance with any requirements imposed upon the firm or licensee; and
- If a settlement was reached, please provide the settlement agreement along with the final order.

If you are unsure whether the firm has previously disclosed, check yes in the appropriate box and provide the information above.

CERTIFICATION:

An owner or managing partner who holds an active CPA or PA license must complete and sign the firm certification.

Page 3

COMMISSIONS, REFERRAL FEES AND CONTINGENT FEES

Indicate if the firm pays or receives compensation in the form of commissions, referral fees or contingent fees. State the name of the regulatory authority, if any, that requires a license for providing such services and the number of the license, if any, held by the firm such as insurance or securities broker/dealer licenses. [[OAR 801-030-0005\(3\)&\(4\)](#)]

SERVICES PROVIDED

Please indicate the average number of engagements performed annually in Oregon or for Oregon clients during each of the past two years and the anticipated services the firm plans to perform during 2026-2027 in the service categories indicated.

PEER REVIEW REPORTING REQUIREMENTS IN OREGON

(1) Firms are required to participate in the AICPA Facilitated State Board Access program through PRIMA for all peer reviews and provide access to Oregon BOA.

If you have peer review questions regarding peer review enrollment, please call the Oregon Society of Certified Public Accountants (OSCPA) at (503) 641-7200. For all other questions regarding Peer Review compliance, please contact the Board office at (503) 378-4181.

EXEMPTION FROM PEER REVIEW

Firms that do not or have not performed attestation or compilation services are not required to enroll in Peer Review. If the firm accepts any engagements for attestation or compilation services, written notice must be provided to the Board and the firm must enroll in Peer Review and provide to the Board the enrollment letter.

Page 4

PCAOB REGISTRATION

PCAOB Rule 2100. Registration Requirements for Public Accounting Firms.

Effective October 22, 2003 (or, for foreign public accounting firms, July 19, 2004), each public accounting firm that:

- a) prepares or issues any audit report with respect to any issuer; or
- b) performs a substantial role in the preparation or furnishing of an audit report with respect to any issuer must be registered with the Board.

Indicate whether a) a firm is required to be registered with the PCAOB and b) whether any PCAOB inspection resulted in a disciplinary order.

SOLE PRACTITIONERS

Effective January 1, 2020, sole practitioners are **required** to safeguard client records and funds in the event that the licensee is incapacitated, disappears or dies. Sole Practitioners shall provide for continuing services to clients and must report the designated point of contact to the Board on their firm registration renewal, if applicable, or their individual renewal if they do not have a registered firm with the Board.

FIRMS NOT INTENDING TO RENEW REGISTRATION

Firms Not Required to Register or Electing to Terminate

If a firm is not required to register under ORS 673.160, or if a firm wishes to terminate its registration, the firm must complete the form and sign page 4.

Firms that do not submit a complete firm registration renewal application by January 31, 2026 will be terminated. Terminated firms must submit a reinstatement application to re-activate their firm and will be required to pay the renewal fee of \$265 and a \$265 late fee and may be subject to disciplinary action for failure to renew. ([OAR 801-010-0010\(6\)\(b\)](#))

METHOD OF PAYMENT

If the renewal fee is being paid by check, please mail to the address indicated below. If the renewal fee is being paid by Visa, MasterCard, Discover or ACH, provide the requested information and authorized signature. Please send your application and payment together.

Please do not email applications to the Board of Accountancy.

If paying by **CHECK**, please make payable to Oregon Board of Accountancy and mail to:

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

If paying by **CREDIT CARD or ACH**, please submit payment and completed application online at <https://or.accessgov.com/boa-oregon/Forms/Page/boa-oregon/application-payment/1>