



# Oregon Board of Accountancy

## CPA/PA INITIAL LICENSE APPLICATION INSTRUCTIONS

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### READ INSTRUCTIONS CAREFULLY

#### FORMS and SUBMISSIONS:

1. Applicants must complete the following documents and submit to the Board:
  - Application Form (including photo and notary certification)
  - Employment Record
  - Attest, Tax and/or Industry Affidavit\*
  - Ethics Exam Results (must be sent directly from the vendor to the Board office)
  - Social Security Form
2. Applicants are responsible for demonstrating to the satisfaction of the Board that they have achieved experience in all seven core competencies by providing a written narrative in each competency that is prepared by the applicant and verified by the supervising CPA/PA, that details the experience and provides specific examples supporting each competency.

#### REQUIREMENTS and SUPERVISION:

Applicants are required to have passed the Uniform CPA Examination and have a minimum of one-year experience under the direct supervision qualified supervisor licensee. A supervisor qualifies to supervise an applicant if they hold an active CPA license during the period of supervision and have had an active license for at least 5 of the past 7 years prior to supervising the applicant. A licensee acting as a consultant or independent contractor to the applicant's employer will not meet the requirement of direct supervision. Direct supervision means that there is regular and meaningful interaction between the supervisor and the applicant in terms of planning, coordinating, guiding, inspecting, controlling and evaluating activities and having authority over the employee being supervised. The supervisor licensee must complete, sign and return the affidavit form to the Board directly. The completed form may be sent by email to [boa.info@boa.oregon.gov](mailto:boa.info@boa.oregon.gov), by mail to the Board office, or by fax to 503-378-3575.

#### ETHICS EXAM:

Applicants are required to complete and pass the Board-approved Ethics Exam. **Grades must be reported directly to the Board by the course sponsor or by another state.** The following organizations currently offer an ethics exam that is accepted by the Board: AICPA, CALCPA, and OSCP. Links to ethics courses accepted by the Board are available on the website at [www.oregon.gov/boa](http://www.oregon.gov/boa) in the section titled Licensing Application Requirements.

## **COMPETENCIES:**

Applicants must demonstrate competency in the following seven areas:

- Professional Ethics
- Assessing the achievement of an entity's objectives
- Experience in preparing working papers that include sufficient relevant data to support the analysis and conclusions
- Understanding of transaction streams and information systems
- Risk assessment and verification skills
- Decision making, problem solving, and critical thinking in the context of analysis; and
- Quality of communication expressing scope of work, findings and conclusions

## **IF YOU PASSED THE EXAMINATION IN ANOTHER STATE:**

- Applicants who passed the CPA exam in another state and are applying for a license in Oregon must have their scores transferred to Oregon. In order to do this, download the License Transfer Form and send to the state where you were authorized to sit for the CPA exam. Please contact that state prior to sending as many states charge for this service.
- Transcripts (official) must be sent directly from the graduating university to the Board office to verify educational requirements

## **FEES**

**The application fee is \$225 and is non-refundable.** This fee covers administrative costs for processing your application. Applicants will be invoiced for the permit fee once the Board determines the minimum requirements for licensure have been met. The certificate\* and permit card will not be issued until the permit fee is received.

The Board accepts credit card payments online using Visa, MasterCard and Discover. Check payments may be mailed to the Board office made payable to the Oregon Board of Accountancy. Applicants applying from a foreign country must pay with a credit card, international money order or by a check drawn from a United States bank.

**DO NOT EMAIL CREDIT CARD INFORMATION TO THE BOARD.**

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



# Oregon Board Of Accountancy CPA/PA INITIAL LICENSE 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.

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 an alternate address for mailing, you must provide a physical address to the Board. This applies for home and work addresses.

Employer Name:

Physical Work 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.

Physical Home Address:

City:  State:  Zip Code:

PO Box:  Phone #:  E-mail:

DATE OF BIRTH (*required*): \_\_\_\_\_

Uniform CPA Exam passed in \_\_\_\_\_ on \_\_\_\_\_  
STATE EXAM DATE (MM/YYYY)

How did you qualify for CPA Exam? 150 semester hours?  Bachelor Degree

Are you transferring CPA exam scores from another state? State:

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

STATE  LICENSE #  DATE ISSUED  STATE  LICENSE #  DATE ISSUED

### For Board Use Only:

CLERK DATE PROCESSED BATCH # CHECK #

# Oregon Board of Accountancy Employment Record

Name: \_\_\_\_\_

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 be completed within eight years immediately preceding the date of this application.**

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

**2 ALL APPLICANTS MUST ANSWER THE FOLLOWING QUESTIONS**

- |   | YES                      | NO                       |
|---|--------------------------|--------------------------|
| A) Are you now or have you ever applied for or been issued a certificate or license as a CPA or PA in this or any other state? If yes, please provide documentation regarding the disposition of the application. | <input type="checkbox"/> | <input type="checkbox"/> |
| B) Have you ever been arrested, charged with or convicted of a felony?  | <input type="checkbox"/> | <input type="checkbox"/> |
| C) Have you been arrested, charged with or convicted of a non-felony crime in which the essential element is fraud, dishonesty or misrepresentation?  | <input type="checkbox"/> | <input type="checkbox"/> |
| D) Have you been a party to any legal proceedings including any non-disclosure agreements or tolling (deadline extension/suspension) agreements not previously reported to the Board?                             | <input type="checkbox"/> | <input type="checkbox"/> |
| E) Have you had any professional license suspended, revoked or restricted or been the subject of any regulator's investigation or action?   | <input type="checkbox"/> | <input type="checkbox"/> |
| F) Are you <b>currently</b> under investigation or have action pending by another regulatory agency?  | <input type="checkbox"/> | <input type="checkbox"/> |
| G) Do you have any pending expulsions or have you been expelled from a professional society?  | <input type="checkbox"/> | <input type="checkbox"/> |

If you answered yes to any questions B through G above, please complete the Disposition Form. All forms referenced may be accessed through the Board's website by clicking the link to Forms at the top of the web page.

**3 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 \_\_\_\_\_

**NOTARY IS REQUIRED :**

Notary Certificate
  Remote Online Notary Certificate

State of: \_\_\_\_\_ County of: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

Signed or attested be more 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](mailto:boa.info@boa.oregon.gov). The Board will email a receipt within two weeks of the request.