



OREGON BOARD OF ACCOUNTANCY

CPA RECIPROCITY APPLICATION INSTRUCTIONS

READ INSTRUCTIONS CAREFULLY

- 1 Complete and return the application and [Social Security Form](#) with the appropriate fee. **DO NOT SEND CASH.** Credit card payments must be submitted online using a VISA, MasterCard, or Discover.

APPLICATION FEES ARE NOT REFUNDABLE and may not be applied to another application if you withdraw or you do not qualify for licensure by reciprocity.

- 2 Download 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 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 do not have four years of full-time public accounting experience as a CPA after passing the CPA Exam. Please contact your graduating university and ask that they send a copy of your official transcript directly to the Oregon Board.

- 5 Applicants for licensure in Oregon 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 licensure, 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)(e)).

- 7 An applicant's file must be complete in every particular within 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	

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

APPLICATION FEE: \$225.00

Attach 2 X 2 photo
here.

Photograph must be
taken in the last 3
months.

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GENERAL INFORMATION

PRINT	FIRST	MIDDLE	LAST		
Full Name:					
Previous Name(s):					
I would like my primary mailing address to be:					
<input type="checkbox"/>	Home address		<input type="checkbox"/> 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.		*Required			
Uniform CPA Exam passed in _____ on _____					
STATE EXAM DATE (MONTH / YEAR)					
List any state(s) in which you are currently licensed to practice public accounting:					
STATE	LICENSE #	DATE ISSUED	STATE	LICENSE #	DATE ISSUED
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:					
STATE	LICENSE #	DATE ISSUED	STATE	LICENSE #	DATE ISSUED

For Board Use Only:

CLERK	DATE PROCESSED	BATCH #	CHECK #
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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 List all employers for previous 10 years beginning with earliest	Complete Address of Employer, include contact person's name.	Phone Number	Directly Supervised by CPA or PA? Yes/No	Type ✓ Attest	Type ✓ Other Prof Stds	Type ✓ Industry Gov't or Other

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 _____

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ALL APPLICANTS MUST ANSWER THE FOLLOWING QUESTIONS

Yes

No

A) Have you ever held Substantial Equivalent Authority in Oregon?

B) Have you been arrested, charged with or convicted of **any** criminal offense (excluding non-criminal traffic violations)?C) Have you been a party to any legal proceedings **related to professional services**?

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?

E) Are you **currently** under investigation or have action pending by any regulatory agency?

F) Do you have any pending expulsions or have you been expelled from a professional society?

G) Have you had any entity that issues a professional certification, license or other credential initiate any regulatory action against you?

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 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 _____

NOTARY CERTIFICATE

State of _____

County of _____

My Commission Expires _____

Signed or attested before me on _____ 20_____ by _____

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 ACH. Payments by credit card or ACH may be made online at <https://appengine.egov.com/apps/or/boa>. A complete application must be uploaded at the time of payment.

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.

RECEIPTS FOR CREDIT CARD or 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.**