



OREGON BOARD OF ACCOUNTANCY

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TAX EXPERIENCE AFFIDAVIT

Applicant Full Name:

Email Address:

Daytime Phone:

Type:

Mailing Address:

DOB mm/dd/yyyy:

Street:

City:

State or Province:

Zip:

Country:

Applicant Certification Section

I certify that the information on this form and any supporting documentation is complete and accurate, and that I have achieved the competencies of the affidavit.

Signature:

Date:

Your Required Skill Areas

List the organization(s) where you obtained your work experience (attach additional sheets if necessary)

From:

To:

Organization:

Industry:

Address:

From:

To:

Organization:

Industry:

Address:

Key Job Responsibilities

Attach a summary and/or resume:

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Attach a summary and/or resume:

Total Number of Hours Worked at this Organization

(Not total hours per week or month):

Total Number of Hours Worked at this Organization

(Not total hours per week or month):

Total number of hours worked in all organizations:

(Must be a minimum of 2,000 hours)

Total number of months worked in all organizations:

(Must be a minimum of 12 months)

YOUR REQUIRED COMPETENCIES (TO BE COMPLETED BY THE APPLICANT)

For each skill set within the competency category (A, B, C, D, E, etc.) you must have observed or applied the skill and thereby had the opportunity to gain or improve your personal skills and/or abilities. For example, you became aware of legal or regulatory requirements, professional standards or rules, or organizational policies applicable to your workplace; or you have participated in a program, project, or division or applied appropriate procedures, etc., in which specific competencies and abilities were demonstrated. You are expected to demonstrate the skills expected of a newly licensed CPA. Each box must be checked under all competencies and in so doing the applicant certifies that they have developed the competencies.

Competency A: Understanding the Code of Professional Conduct promulgated and adopted by the Board:

(A.1) I understand and have internalized the concepts in the Code of Professional Conduct.

(A.2) My supervising CPA has had opportunities to observe examples of my integrity, objectivity, independence, professional judgement, due professional care, and professional skepticism.

Competency B: Assessing the Achievements of a client's objectives:

(B.1) I have developed the ability to understand various organizations, taxable and nontaxable entities, non-business entities, individuals, families estates and trusts are treated under the tax law.

(B.2) I have developed the ability to help various organizations, taxable and nontaxable entities, non-business entities, individuals, families estates and trusts plan to meet their organizational tax goals.

Competency C: Preparing Working Papers and Documenting Conclusions:

(C.1) I have gained experience in preparing working papers that include sufficient relevant data to support the tax position taken or proposed within the context of federal and state tax law, federal and state tax regulations, judicial precedence and other technical tax sources.

Competency D: Understanding Transaction Streams and Assessing Risk:

(D.1) I have gained an understanding of how tax law is applied to various types of actual and proposed transactions, both individually and in aggregate.

Competency E: Risk Assessment and Verification:

(E.1) I have developed the ability to evaluate the reasonableness of data provided by clients, along with the ability to determine the sufficiency and adequacy of the data to support reasonable tax position and conclusions.

Competency F: Decision Making, Problem Solving and Critical Thinking:

(F.1) I have obtained skills in decision making, problem solving, critical analytical thinking including the ability to identify tax issues, research technical guidance and choose appropriate courses of action and propose thoughtful solutions.

Competency G: Documenting Findings and Conclusions:

(G.1) I have developed the ability to document the scope of my work, findings, and conclusions in the context of researching and preparing supporting documents for technical tax positions.

I have gained the competencies above while employed in public practice on the staff of a certified public accountant or a firm of certified public accountants, or equivalent employment subject to peer review requirements, or if such employment is with audit agencies, internal audit departments or other organizations where a peer review is conducted and the audit agency, internal audit department, or other organization is independent of the entity.

SUPERVISING CPA/PA CERTIFICATION SECTION

(If more than one CPA/PA is verifying the experience, please submit additional sheets.)

NOTICE FOR SUPERVISOR LICENSEE: Oregon Revised Statutes (ORS) Chapter 673.040 and Oregon Administrative Rules (OAR) 801-010-0065 and 801-010-0100 provide guidance specific to the experience requirements for applicants for the certificate of Certified Public Accountant and Public Accountant. Please refer to these documents as you are considering whether the applicant has achieved some or all the seven core competencies. By signing this form, you will be certifying to the Board that the applicant has obtained the experience requirements and that you have sufficient knowledge through supervision to certify the applicant's representations.

Applicant Name:

Supervisor Name:

Position:

CPA Certificate Number:

Jurisdiction Licensed:

Date of Issuance:

Company/Firm Name:

Contact Phone:

Email Address:

Period of Supervision:

Full Time (minimum of 12 months and 2,000 hours)

Part Time (minimum of 12 months and 2,000 hours)

From:

To:

From:

To:

Please indicate on the following table whether or not the applicant has met each competency as described in the experience affidavit prepared by the applicant.

| COMPETENCY EVALUATION CHART | Does the applicant meet the competency? | |
|--|---|----|
| | Yes | No |
| A. Professional Ethics | | |
| B. Assessing the achievement of an entity's objectives | | |
| C. Experience in preparing working papers that contain sufficient, relevant data to support analysis and conclusions | | |
| D. Understanding transaction streams and information systems | | |
| E. Risk assessment and verification skills | | |
| F. Decision making, problem solving and critical thinking in the context of analysis | | |
| G. Quality of communication expressing scope of work, findings and conclusions | | |

I certify that (each box must be checked):

I held an active CPA/PA license during the period of supervision.

I have held an active CPA/PA license in a US jurisdiction for at least five of the past seven years prior to supervision. *(A public accountant (PA) may not act as a supervising licensee or verify an applicant's experience relating to atestation services.)

The individual I am verifying provided me the fully completed experience affidavit signed by the individual prior to my verification.

The individual applicant for licensure whom I am verifying on this form has the qualifying experience and achieved the competencies required by the Oregon Board of Accountancy.

Are you aware of any reasons why this applicant should not be licensed to practice public accounting in the State of Oregon? If yes, please explain.

Yes

No

Is there any other information, good or otherwise, about this applicant that you believe should be provided to the Oregon Board of Accountancy? If yes, please explain.

Yes

No

Comments:

I attest that I have answered all the questions without reservation, and that all the information provided by me herein is true and correct.

Signature of Supervising Licensee:

Date:

Supervising Licensee: Please submit completed form directly to the Oregon Board of Accountancy
(Not to be submitted by the applicant)

Fax:
(503) 378-3575

E-Mail:
Boa.info@boa.oregon.gov

Mail:
200 Hawthorne Ave SE Ste D450
Salem, OR 97301-5289

FOR BOARD USE ONLY:

Sent by supervising licensee:

Verified Info: