

OKLAHOMA ACCOUNTANCY BOARD (OAB)

201 N.W. 63rd St., Ste. 210, Oklahoma City, OK 73116
Phone (405) 521-2397 FAX (405) 521-3118
e-mail: okaccybd@oab.ok.gov website: www.ok.gov/oab

GUIDELINES FOR COMBINED INDIVIDUAL REGISTRANT REPORTING FORM (Form 3)

GENERAL GUIDELINES:

All certificate and license holders must file a Combined Individual Registrant Reporting Form (Form 3) and appropriate fee(s) with the OAB. No fee is required to submit the form if you are neither registering your CPA certificate or PA license nor applying for a permit to practice public accounting.

Registration renewal takes place in June and July to enable you to renew before your current registration expires. If you are responsible for handling the affairs of a registrant required to renew the CPA certificate or PA license and require assistance with the registration process, the OAB staff will be most happy to assist you.

If you experience technical difficulties at any time while using the online service, please contact ok.gov; by clicking on the "Contact Us" link on the left navigation bar to send an email to info@www.ok.gov or by calling 405-524-3468 or 1-800-955-3468

Failure to respond to the registration renewal notice by either registration or the cancellation of a CPA certificate or PA license will result in automatic revocation of the certificate or license. You may request the cancellation of a CPA certificate or PA license in writing. The cancellation will be acknowledged and you will be given further instructions on the return of the certificate or license. The OAB's records will be marked "Cancelled" and will be so noted to any inquiry. Because revocation is a disciplinary action which must be reported to other boards of accountancy, membership organizations and certain governmental agencies, if you no longer want or need to continue the registration in Oklahoma, voluntary cancellation is preferred.

SPECIAL NOTICE REGARDING REGISTRANTS CALLED TO ACTIVE MILITARY SERVICE

All filing requirements, fees and the continuing professional education requirements provided in the Oklahoma Accountancy Act shall be waived for any holder of a license or certificate who is called to active military service. The certificate or license holder shall provide the OAB a copy of the order to active military service. This waiver shall remain in effect for the duration of the certificate or license holder's active military service. Within sixty (60) days after the discharge from active military service, the certificate or license holder shall provide a copy of the discharge order to the OAB. (Ref. Oklahoma Accountancy Act Section 15.38)

If you are the spouse or the person handling the business affairs of an Oklahoma CPA or PA who has been deployed and you are unsure what you need to do regarding the registrant's registration or permit application or CPE reporting, please contact the OAB office and we will be pleased to assist you.

PART I: INFORMATION OF RECORD

(1) Please read this question carefully. In answering this question, minor traffic violations need not be reported. However, the individual should consider all enforcement charges such as but not limited to DUIs, false I.D., drug use, or any other acts classified under state law as criminal. Even if charges were dropped or expunged from your record, the arrest or criminal charge should be reported and an explanation provided. If you have any question as to whether an incident should be reported, please call the OAB office for clarification.

(2) Answer "yes" or "no." If "yes," attach a written explanation of the details involving the disciplinary action.

(3) Answer "yes" or "no." If "yes," attach a written explanation of the details relating to the revocation or suspension of the professional credential.

(4) Answer "yes" if you provide accounting services to the public. (Note: Preparing a tax return for your next door neighbor is the practice of public accounting, whether or not you are compensated for the service. Preparing one for your immediate family member is not public accounting unless you are compensated for the service. Performing accounting, tax, consulting, or bookkeeping services, etc. on a contract basis is the practice of public accounting.)

(5) Answer only if you answered "yes" to question 4. If you answer "no" to 5.a, answer 5.b.

(6) Primary Employment: Mark the appropriate box to indicate whether the employment you are listing is your full-time or primary employment or whether it is part time employment. In Group A, indicate whether this employment is the practice of public accounting, industry, or government/education. In Group B, indicate your employment status. If more than one answer applies, mark all that apply. Enter the exact name of your employer or firm. If you are self-employed, you may enter "self employed" as the business name. Enter the address of the business. If more space is needed, you may attach an additional sheet.

(7) Secondary Employment: Same as above.

(8) Mark the appropriate box, if applicable. Otherwise, skip this question.

PART II: ACCOUNTING SERVICES PERFORMED

(9) Answer "yes" or "no" to each question asked.

- Answer "no" if you perform only non-compensated services for yourself or your immediate family members as defined in section 10:15-1-2 of the Oklahoma Administrative Code (Code).
- Answer "no" if your status is retired or inactive but you perform volunteer services for which you receive no direct or indirect compensation and you do not sign anything as a CPA or PA.
- Answer "no" if you performed the service only as an attorney and did not hold out as a CPA or PA in any manner or sign any documents as a CPA or PA.

PART III: CPE EXEMPTION

(10) If you are claiming an exemption to the CPE requirements, you are encouraged to familiarize yourself with the requirements for returning to active status in Code 10:15-30-9. These requirements are also available on the OAB website in the FAQs entitled "CPE Reporting Requirements and Exceptions."

- Answer "yes" if you are claiming an exemption to the CPE requirement for calendar year 2009 under Code 10:15-30-8(1). You are not eligible for an exemption if you checked "yes" to any of the questions in Part II unless you changed to a retired status in 2009. If you performed any services associated with accounting work at any time in 2009 before becoming inactive, CPE was required in 2009.
- Answer "no" if you are not claiming an exemption to the CPE requirement for calendar year 2009. Then skip to part IV.

(11) Indicate the basis upon which you are claiming an exemption to the CPE requirement by marking either a, b, c, or d. Mark only one.

Answer "d" only if:

- you were unemployed in all of 2009; or
- if you did not perform any services associated with accounting work for anyone other than yourself or non-compensated services for immediate family members; or
- if you performed the services only on a volunteer basis or as an attorney and did not sign any documents related to such service as a CPA or PA.

(12) Enter the date your retired or inactive status became effective. If the effective date was prior to January 1, 2006, you may enter 01/06.

(13) Read the statement and then place your initials in the blank to certify that you understand your responsibility to notify the OAB of any change in your employment status that would affect your CPE exemption. A Notice of Change of Status form is available for download from the OAB website.

PART IV: PERMIT APPLICATION

All certificate and license holders who practice public accounting or come into Oklahoma must apply for a permit to practice. The permit must be renewed each year.

(14) Answer "yes" if you are applying for a permit to practice public accounting. Otherwise, answer "no."

(15)

- Mark option "a" only if you are renewing a permit to practice that is currently in effect. You may not select option "a" if the application will not be either delivered to the OAB office or postmarked on or before July 31, 2010.
- Mark option "b" if applying for an initial permit or if renewing a permit that lapsed on or before July 31, 2009. **Individuals who select option "b" must provide evidence of successful completion (90% or above) of "Professional Ethics: AICPA's Comprehensive Course."** Acceptable evidence of completion include a certificate that shows you passed the course for the Oklahoma state board or a printout of the electronic page from the AICPA showing your score of 90% or above for "Professional Ethics: AICPA's Comprehensive Course." Other ethics courses do not meet this requirement unless you have submitted the course to the OAB for approval and have received a letter stating that the OAB will accept the submitted course as a substitute for the AICPA Comprehensive Ethics Examination course. If the OAB has approved an alternative course, you must provide evidence you passed the course with a 90% or above.

PART V: CPE REPORTING INFORMATION

(16)

- In the first blank, enter the total number of CPE credits you are claiming for 2009.
- In the second blank, enter the number of professional ethics credits earned in 2009.

(17)

- In the first blank, enter the amount of CPE credits earned in 2009 that you believe relate to the practice of public accounting in areas other than taxation, accounting, or assurance. In most cases, your ethics hours would be included in this amount. [If you are applying for a permit and your main area of employment is industry (or government or academia), Code 10:15-30-5 provides that at least 72 hours (60%) of the 120 hr/3-year requirement be earned in subjects related to the practice of public accounting.]
- In the second blank, enter the amount of CPE credits earned specifically in the areas of taxation, accounting, or assurance. [If you are applying for a permit and your main area of employment is industry (or government or academia), Code 10:15-30-5 requires that at least 8 hours in the areas of taxation, accounting, or assurance be earned each year.]
- In the third blank, enter the amount of CPE credits earned in subjects related to your industry, governmental, or academic position.
- The total number of credits entered in question 17 must equal the number of credits entered in the first blank in question 16.

(18)

- Mark the first blank (a) to indicate the CPE you are claiming toward the renewal of your current permit was earned in calendar year 2009.
- Mark the second blank (b) if the CPE you are claiming was earned within the 365-day period that immediately precedes the date you are submitting this application for permit renewal. **This choice is available only to those individuals applying for an initial permit or applying for a permit after a previous permit has expired. It is not available for permit renewals.**

Note: If you are reporting CPE earned in the preceding 365 days to apply for an initial permit or renew a lapsed permit, please attach a letter indicating the number of CPE credits earned in calendar year 2009 for purposes of your 3-calendar-year CPE cycle. Also include the number of ethics hours, if any, earned in 2009 and provide the breakdown of the 2009 credit as requested in question 17.

PART VI: PEER REVIEW INFORMATION

Complete Part VI only if you hold an Oklahoma permit to practice public accounting and are a sole proprietor who is not incorporated.

(19)

- Audits: answer "yes" if you perform any audits; otherwise, answer "no."
- Reviews: answer "yes" if you perform reviews; otherwise, answer "no."

(20)

- Answer "yes" if you perform governmental audits for Oklahoma entities; otherwise, answer "no."
- If you answer "yes" to the first question, indicate whether you have filed the Registration Form for Independent Auditors Engaged in Audits of Governmental Entities. The registration form is available on the OAB website under "Print PDF Forms," "Auditor Registration Form."

(21)

- Answer "yes" if you have had a system or engagement peer review; otherwise, answer "no."
- Do not answer "yes" if you have had only a report review for compilations.

(22) If you answered "yes" to question 21, attach the appropriate bulleted items (if not previously submitted to the OAB) and submit them together with this form (Form 3) to the OAB ["Peer review year end" is defined in the Code in Section 10:15-33-2.]

(23) If you answered "no" to question 21 but answered "yes" in question 19, provide the audit and/or review engagement date for the first engagement you performed after June 30, 2004.

PART VII: FEE SCHEDULE

(24) Mark "b" if your CPA certificate or PA license number ends in an odd number. If this is the case, you must submit Form 3, but you will not pay a registration fee in 2010. If you are applying for a permit, the permit fee in question 25 will still apply.

Mark "a" if your CPA certificate or PA license number ends in an even number. If this is the case you must submit this form (Form 3) and pay the registration fee. The registration fee schedule is listed below question 24, part "a." If you are applying for a permit, the permit fee in question 25 will still apply.

Mark only one entry as follows:

- If you are currently age 65 or older, mark the second blank in the list. Your registration fee is \$50.
- If you are not yet age 65 but will turn 65 after July 1, 2010, but on or before July 31, 2011, mark the third blank in the list. Your registration fee is \$75.
- If you indicated "Disabled beyond all gainful employment" in question 8, mark the fourth blank in the list. Your registration fee has been waived.
- For all others required to register in 2010, mark the first blank in the list. Your registration fee is \$100.

(25)

- Mark "a" if you are not applying for a permit to practice public accounting. You will not pay a permit fee.
- Mark "b", if you are applying for a permit to practice. Your permit fee is \$100. As noted on the application form, all individuals applying for a permit must pay the \$100 permit fee. Age is not a factor for the permit fee.
- You may not apply for a permit if you marked the "disabled" box in question 8.

(26) Add the required fees from numbers 24 and 25 (if applicable) together to arrive at the total fee. Write the total fee in the blank and attach a check or money order payable to the OAB for that amount with your Individual Registrant Reporting Form (Form 3).

PART VIII: ATTESTATION

(27) Read the attestation statement carefully before signing the form. An original signature is required. An unsigned reporting form or one without an original signature will be returned to you unprocessed. Enter the area code and telephone number where you can be reached during normal working hours. Enter the date you signed the form. You are encouraged to furnish an alternate telephone number and an e-mail address where you can be reached.

The OAB may obtain a background check as one method to verify good moral character and adherence to the Professional Code of Conduct. If there is an entry reported on your record and you have not provided the required explanation and documents, you are in violation of the Oklahoma Accountancy Act, which may result in the following:

- The registration of the CPA certificate or PA license can be denied.
- The permit application can be denied.
- The OAB can place a registrant on probation for up to 5 years.
- The CPA Certificate or PA License may be suspended or revoked.

The Solution: Tell the truth. If the answer is "yes," answer "yes" and attach a detailed explanation. You should also attach a letter to the application stating why the act should be disregarded now and why you should be issued a permit. Show how you learned from your experience and what steps you have taken to keep from repeating the criminal act. A good letter of explanation will go a long way.

OAB CONTACT INFORMATION

Licensing Coordinator	Linda Ruckman	(405) 522-3091	lruckman@oab.ok.gov
Records Coordinator	Matthew Sinclair	(405) 522-3090	msinclair@oab.ok.gov
CPE Coordinator	Barbara Walker	(405) 522-3092	bwalker@oab.ok.gov
Peer Review Coordinator	Colin Autin	(405) 522-2443	cautin@oab.ok.gov
Interim Executive Director	Nicole Prieto Johns	(405) 522-4464	nprietojohns@oab.ok.gov