

**OKLAHOMA ACCOUNTANCY BOARD (OAB)**

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**GUIDELINES FOR INDIVIDUAL REGISTRANT REPORTING FORM**

**GENERAL GUIDELINES:**

All certificate and license holders must file an Individual Registrant Reporting Form (Form 3) and appropriate fee(s) with the OAB on or before September 2, 2008. 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.

If your CPA certificate or PA license ends in an **EVEN** number, you are registering now for a biennial (two-year) period ending July 31, 2010. 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.

You may file the Individual Registrant Reporting Form 24 hours a day, 7 days a week by using the website and logging in to your personalized account. If you do not wish to use the on-line services, you may submit the downloadable Form 3. Please note the OAB cannot accept payments by credit card or electronic funds transfer unless the renewal is on-line.

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 on September 30, 2008. 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 by Request of the Registrant" 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, 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) Answer "yes" if the employment you are listing is your full-time or primary employment. Indicate whether or not you practice public accounting in this job. 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) Answer "yes" if the employment you are listing is your part-time or secondary employment. Indicate whether this employment is the practice of public accounting. Indicate your employment status, marking all that apply. Enter the exact name of your employer or firm. If you are a sole proprietor, enter "self employed." If more space is needed, you may attach an additional sheet.

(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.

- 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."

## **PART III: CPE EXEMPTION**

(10)

- Answer yes if you are claiming an exemption to the CPE requirement for calendar year 2007 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 2007. If you performed any services associated with accounting work at any time in 2007 before becoming inactive, CPE was required in 2007.
- Answer no if you are not claiming an exemption to the CPE requirement for calendar year 2007. Then skip to part IV.
- 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."

(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 2007 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) Write 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: CPE REPORTING INFORMATION

(14)

- In the first blank, enter the total number of CPE credits you are claiming for 2007.
- In the second blank, enter the number of professional ethics credits earned in 2007.

(15)

- In the first blank, enter the amount of CPE credits earned in 2007 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(g) 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(g) 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 15 must equal the number of credits entered in the first blank in question 14.

(16)

- Mark the first blank (a) to indicate the CPE you are claiming toward the renewal of your current permit was earned in calendar year 2007.
- 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.**

#### PART V: PERMIT APPLICATION

A permit to practice is required of all individuals practicing public accounting in Oklahoma who possess a CPA certificate or a PA license issued by the OAB. All registrants who practice public accounting in Oklahoma or CPAs and PAs entering Oklahoma are required by law to hold a Permit to Practice Public Accounting except for CPAs or PAs certified or licensed by a jurisdiction other than the OAB and qualifying for Substantial Equivalency. The permit must be renewed each year.

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

(18)

- Mark the first blank (a) if you are submitting your application to renew a permit currently in effect electronically before midnight, September 30, 2008 or if your application will be postmarked on or before September 30, 2008. Renewals hand delivered to the OAB must be delivered before close of business (5:00 p.m.) on September 30, 2008.
- Mark the second blank (b) if applying for an initial permit or if renewing a permit that lapsed on or before September 30, 2008. 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 print out 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 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)

- In the first pair of blanks, answer "yes" if you perform any audits; otherwise, answer "no."
- In the second pair of blanks, 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 bulleted items to Form 3 if you have not previously provided them to the OAB. ["Peer review year end" is defined in the Code in Section 10:15-33-2(4).]

(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)

- If your CPA certificate or PA license number ends in an odd number, mark "b." You must submit Form 3, but you will not pay a registration fee in 2008. If you are applying for a permit, the permit fee in question 25 will still apply.
- If your CPA certificate or PA license number ends in an even number, mark "a." You must submit Form 3 and pay the registration fee. The registration fee schedule is listed below question 24, part a.

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 September 30, 2008 but on or before July 31, 2009, 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 2008, mark the first blank in the list. Your registration fee is \$100.

(25)

- If you are not applying for a permit to practice public accounting, mark "a." You will not pay a permit fee.
- If you are applying for a permit to practice, mark "b." 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.
- If you marked the "disabled" box in question 8, you may not apply for a permit.

(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 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

Registration Coordinator	Donita Graves	(405) 522-3091	<a href="mailto:dgraves@oab.ok.gov">dgraves@oab.ok.gov</a>
Records Coordinator	Matthew Sinclair	(405) 522-3090	<a href="mailto:msinclair@oab.ok.gov">msinclair@oab.ok.gov</a>
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Peer Review Coordinator	Colin Autin	(405) 522-2443	<a href="mailto:cautin@oab.ok.gov">cautin@oab.ok.gov</a>
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