OAB Form 3 Rev 05/10

OKLAHOMA ACCOUNTANCY BOARD (OAB)
4545 North Lincoln, Suite 165, Oklahoma City, OK 73105-3413
(405) 521-2397 Fax (405) 521-3118

INDIVIDUAL REGISTRANT REPORTING FORM – FILING DEADLINE JULY 31, 2010

SHOW CHANGE OF NAME OR MAILING ADDRESS IF DIFFERENT THAN AT LEFT. A CERTIFIED COPY OF APPROPRIATE LEGAL DOCUMENT MUST ACCOMPANY REQUEST FOR NAME CHANGE.

_____ _____
(Name) (Cert. /License Number, If Known)

_____ _____
(Address)

_____ _____
(City) (State) (Zip Code)

Instructions are available on the OAB website at www.ok.gov/oab under "Forms" / "Registration"

PART I: INFORMATION OF RECORD – REQUIRED

Changes of professional status or mailing address which occur subsequent to registration MUST be reported to the OAB within 30 days of the change. **Yes** **No**

(1) Have any of the following events **ever** occurred that have not been previously reported to the OAB: (a) have you been arrested; (b) have you been charged with a crime or are any charges against you pending at this time; (c) have you pled guilty or nolo contendere to any charge(s); (d) have you been convicted of a crime? **If yes to any of these questions, attach a signed explanation**. _____ _____

(2) Since your previous application or registration filed with the OAB, have you been disciplined or had a CPA certificate, PA license or practice privilege of any other jurisdiction or foreign country cancelled, revoked, or suspended; have you been refused licensing or renewal of a license or permit by any regulatory agency; or are any disciplinary actions pending at this time? **If yes**, **attach a signed explanation.** _____ _____

(3) Have you had any professional credential cancelled, revoked or suspended by enforcement action that has not been previously reported to the OAB? **If yes, attach a signed explanation.** _____ _____

(4) Do you practice any public accounting? (Please carefully review Section 15.1A(34)(a) of the Oklahoma Accountancy Act, available at www.ok.gov/oab, to complete this section.) _____ _____

(5) a. If you answered "Yes" to question 4 above, is your accounting office located in Oklahoma? _____ _____

b. Do you enter Oklahoma from another jurisdiction to serve clients in Oklahoma? _____ _____

(6) Employment 1: [ ] Full Time [ ] Part Time [ ] None

Check all that apply to Employment 1 in each group below:

(Group A) Practice of Public Accounting: [ ] Yes [ ] No [ ] Industry [ ] Government/Educator

(Group B) [ ]Sole Proprietor [ ]Partner [ ]Shareholder [ ]Member (LLC or PLLC) [ ]Owner [ ]Staff/Employee

Business Name or Employer_____[ ] DBA__

Business Address _____
Address City State Zip Code

(7) Employment 2: [ ] Full Time [ ] Part Time [ ] None

Check all that apply to Employment 2 in each group below:

(Group A) Practice of Public Accounting: [ ] Yes [ ] No [ ] Industry [ ] Government/Educator

(Group B) [ ]Sole Proprietor [ ]Partner [ ]Shareholder [ ]Member (LLC or PLLC) [ ]Owner [ ]Staff/Employee

Business Name or Employer_____[ ] DBA__

Business Address _____
Address City State Zip Code

(8) [ ] Not presently employed [ ] Retired and not employed [ ] Disabled beyond all gainful employment

PART II: ACCOUNTING SERVICES PERFORMED - REQUIRED

(9) Indicate all services associated with accounting work performed last year whether for an employer, the public, or anyone other than yourself or non-compensated services for immediate family members.

Mark "No" if you are retired or inactive, or perform the service only on a volunteer basis or as an attorney and did not sign any documents related to such service as a CPA or PA.

Do you…

a. perform audits?	_____ Yes	_____ No
b. perform reviews?	_____ Yes	_____ No
c. perform compilations?	_____ Yes	_____ No
d. provide attest services?	_____ Yes	_____ No
e. provide investment counseling?	_____ Yes	_____ No
f. provide tax planning services (consult on tax matters, conduct studies on tax matters, or prepare reports on tax matters?	_____ Yes	_____ No
g. prepare tax returns?	_____ Yes	_____ No
h. perform financial planning services?	_____ Yes	_____ No
i. keep books, prepare trial balances, prepare financial statements, or prepare financial reports?	_____ Yes	_____ No
j. perform any management advisory services, which include:	_____ Yes	_____ No

- counseling management in analysis, planning, organizing, operating, risk management and controlling functions,
- conducting special studies, preparing recommendations, proposing plans and programs, and providing advice and technical assistance in their implementation,
- reviewing and suggesting improvement of policies, procedures, systems, methods, and organization relationships,
- introducing new ideas, concepts, and methods to management?

PART III: CPE EXEMPTION - REQUIRED

NOTE: If you checked yes to any question in Part II, you are not eligible for an exemption unless you changed to a retired status in 2009 or unless you were initially certified in 2010 and are not applying for an initial permit.

(10) I am claiming an exemption to the CPE requirement for calendar year 2009 and certify that as of the beginning date of my exempt status I have not performed any of the services listed in Part II for my employer, the public or anyone other than myself or non-compensated services for my immediate family members: _____ Yes _____ No

(11) I am claiming an exemption to the CPE requirement for calendar year 2009 on the following basis:

a. _____ I am a retired certificate or license holder. I am not employed, nor do I practice public accounting.
b. _____ I am a certificate or license holder on active military service.
c. _____ I am a disabled certificate or license holder. Due to medical circumstances, I am not employed, nor do I practice public accounting.
d. _____ I am a certificate or license holder who is not employed or who is employed but not performing any services associated with accounting work, such as but not limited to the services listed in Part II above.

(12) _____ Beginning date of exempt status. (MM/YY)

(13) _____ By initialing this line I certify that I understand that I am required to notify the OAB within 30 days of any change in my employment status that would affect my CPE exemption.

PART IV: APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING

(14) I am filing this Reporting Form in conjunction with an application for a permit to practice.

_____ Yes (Continue to next question) _____ No (Skip to Part V)

(15) a. _____ I am applying to renew a permit currently in effect. This choice is available only if you will be applying for permit renewal on or before July 31, 2010.

OR

b. _____ I am renewing a lapsed permit or applying for an initial permit. I have completed the AICPA's Ethics Examination course entitled **"Professional Ethics: The AICPA's Comprehensive Course"** (with a score of 90% or above) as part of my CPE requirement for the permit for which I am now applying. Attach a copy of the certificate of completion and/or the electronic page from the AICPA showing your score.

PART V: CPE REPORTING INFORMATION – REQUIRED UNLESS CLAIMING AN EXEMPTION

(16) I am reporting CPE for the period January 1 through December 31, 2009, during which I earned:

_____ total CPE credits, which includes _____ credits in professional ethics

(17) Of the total credits reported in the preceding question, (include any credits for ethics in the appropriate field) I earned:

_____ credits related to the practice of public accounting in areas **OTHER THAN** taxation, accounting or assurance
_____ credits **SPECIFICALLY RELATED** to the areas of taxation, accounting, or assurance
_____ credits related to my industry, governmental, or academic position

(18) Indicate appropriate compliance period:

a. _____ All CPE credits were earned in calendar year 2009 **OR**
b. _____ All CPE credits were earned in the 365-day period immediately preceding my official application date. **This choice is available only if you are applying for an initial permit or to renew a lapsed permit.**

PART VI: PEER REVIEW INFORMATION – COMPLETE ONLY IF YOU ARE A SOLE PROPRIETOR WHO IS NOT INCORPORATED

(19) Do you perform: **Audits?** _____ Yes _____ No
Reviews? _____ Yes _____ No

(20) Do you perform audits for Oklahoma governmental entities? _____ Yes _____ No

If yes, have you filed the Registration Form for Independent Auditors Engaged in Audits of Governmental Entities as required? _____ Yes _____ No

(21) Have you had a system or engagement peer review? _____ Yes _____ No

(22) If **"Yes"** to Question 21, provide the date of the peer review year end of the most recent peer review submitted to the OAB:_____ Attach the applicable peer review documents as required if not previously provided to the OAB.

(23) If **"No"** to Question 21, provide the engagement date of the first audit or review engagement performed after June 30, 2004:_____ If applicable, attach the *peer review enrollment confirmation* form indicating proof of enrollment in a Board approved Sponsoring Organization's peer review program.

Pass Reports	Pass With Deficiencies or Fail Reports
☐ Peer Review Report ☐ Final Letter of Acceptance from the Sponsoring Organization	☐ Peer Review Report ☐ Letter of Comments ☐ Letter of Response ☐ Signed Agreement to the Conditional Letter of Acceptance ☐ Final Letter of Acceptance from the Sponsoring Organization ☐ $100 Peer Review Report Fee
Peer Review Enrollment Confirmation	
☐ Confirmation from approved Sponsoring Organization showing proof of enrollment in a peer review program (Enrollment is required within one year of the first audit or review engagement performed after June 30, 2004)	

PART VII: FEE SCHEDULE

(24) Registration Fee – Check the ones that apply to you:

a. _____ My certificate or license number ends in an **even** number. I am therefore required to register my CPA certificate or PA license. Check appropriate registration fee:

_____ Registration of CPA certificate or PA license - **$100**

_____ Registration of CPA certificate or PA license if currently age 65 or older - **$50**

_____ Registration of CPA certificate or PA license for individuals who turn age 65 after July 1, 2010 but on or before July 31, 2011 - **$75**

_____ Disabled beyond all gainful employment – **Fee waived**

b. _____ My certificate or license number ends in an **odd** number. I am **NOT** required to register this year. **No registration fee applies.**

(25) Permit Fee – Check one:

a. _____ **NOT** applying for a permit to practice - **No permit fee applies**

b. _____ Applying for a permit to practice - **$100**
If you have applied for a waiver of the registration fee, you may not apply for a permit.

(26) I am submitting a total fee of $_____.

Add the fees from 24 and 25 together to arrive at the total fee due. Make check or money order payable to OAB. **You are strongly encouraged to send one check for all fees.** If you wish to pay by credit card or electronic funds transfer, you must renew online.

PART VIII: ATTESTATION - REQUIRED

(27) I attest that all of the information I have provided on this form is true and correct. If I am a sole proprietor engaged in the practice of public accounting, I further attest that all certified or licensed persons employed by me who practice public accounting in Oklahoma (i.e. work on client records) or enter Oklahoma from another state to serve clients hold an Oklahoma CPA certificate or PA license and a valid individual Permit to Practice Public Accounting issued by the OAB unless entering Oklahoma under mobility. If I am applying for a permit, I further certify that I have not omitted or suppressed any information that would have a bearing on my eligibility to hold a permit. I certify that the burden of proof is on me as the registrant to document that all CPE courses reported meet all of the OAB's requirements of content and subject matter. I can supply documents to prove completion of all credits claimed. I have not reported any credits previously claimed unless allowed by OAB rule to do so. I understand the OAB may obtain a background check as one method to verify good moral character and adherence to the Professional Code of Conduct.

_____ ( ) _____
Form filed with the OAB must bear an original signature — Daytime Telephone — Date

_____ ( ) _____
E-mail Address (Optional) — Additional Telephone Number (Optional)

Please be aware that most information provided to the OAB is considered an open record and may be released, except where such release is specifically prohibited by the Oklahoma Accountancy Act, the Oklahoma Open Records Act, or the Federal Privacy Act (i.e., social security numbers, transcripts, examination grades, peer review reports).