

OKLAHOMA ACCOUNTANCY BOARD (OAB)

Prior to completing and submitting the Application for Eligibility/Transfer of 4 Credits to the OAB, we suggest that you download the "Eligibility Checklist" located on our website and do a preliminary check to verify that you meet the educational requirement.

INFORMATION FOR APPLICANTS TO TRANSFER FOUR (4) EXAMINATION CREDITS

Citations refer to the Oklahoma Accountancy Act ("Act") and the Oklahoma Administrative Code ("Code"), which are available on the OAB's website.

Eligibility to Apply: All educational requirements to qualify must be met at the time the application is filed with the OAB. The OAB cannot waive any of the eligibility requirements.

Applicants will be asked to substantiate to the satisfaction of the OAB that they are residents of Oklahoma as required by Section 15.8.A of the Act. **Former residence in the state of Oklahoma is not considered.**

Citizenship is not required. However, if you are not a U.S. citizen, Federal Law mandates that the OAB establish that you are legally in the United States. If you are not, we will be unable to process your application.

Requirements to qualify for Transfer of Credits (Section 10-15-18-13 of Code): Requires that you pass the examination in the same manner as an Oklahoma candidate.

Credits must have been earned within two years from the date that the application is being filed with the OAB.

Interstate Exchange of Information form: This form is essential to your application. Before your application will be accepted for processing you must have certain information verified by the board of accountancy in the state where you took the Uniform CPA Examination. Please complete the initial portion of this form and forward it to the board of accountancy where examination credits and/or status as a CPA were first established. That board will then complete the remainder of this form (Section A-C) and return the form to you so you may file it as a part of your application. You may wish to check with the other board before forwarding this form to determine whether they have additional requirements or a fee for processing this request. Any fee must be paid by the applicant.

Transfer Credit Fee: \$170.00 fee is required with the application.

Notification of Eligibility: If you are found ineligible to be a candidate, you will receive a letter via email explaining why you are not eligible.

EDUCATION

Official Transcript(s): Transcript(s) must bear the official signature of the registrar and, if applicable, seal of the college. The OAB will not assume responsibility for transcripts colleges send directly to the OAB office.

CURRENT CPA EDUCATIONAL REQUIREMENTS

Section 15.8.D of the Oklahoma Accountancy Act:

- 150 semester hours, or the equivalent, of college education including a baccalaureate or higher degree from an accredited four year college or university recognized by the Board.
- A minimum of 76 semester hours of upper-division level courses or the equivalent thereof.
- Not less than **30** semester hours of accounting, **above** principles or introductory accounting, including at least one course in auditing or assurance.
- At least 9 semester hours must be from any or all of the subjects of economics, business law, finance, statistics, business management, marketing, risk management, business communication, insurance, management information systems or computer science at the upper division level.
- All the remaining semester hours, if any, may be elective but must be at upper division level or above.

EDUCATION – Continued

CURRENT PA EDUCATIONAL REQUIREMENTS

- A degree from an accredited four-year college;
- At least 30 semester hours of accounting course credits, including at least one auditing course
- At least 18 semester hours must be from any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, financial information systems or computer science or the equivalent of such subjects as determined by the Board.

Each Course Needed To Qualify Must Be Individually Listed On An Official Transcript: If you attended more than one college, you must furnish official transcripts from all colleges to establish your eligibility.

Computer Science, Financial Information Systems and Business Law Courses: When you compute accounting course credits needed to qualify, the classification of the course on the official transcript will determine whether a course is an accounting course or a business related course. In instances where the college classifies all courses, including accounting courses, as "BUS," the decision of whether any course is accounting or business related will be made based on a detailed listing of the accounting curriculum. You may be asked to furnish such listing from that particular college for the period when the course was taken, a course syllabus and possibly class related information.

Repetitious Courses: If you repeated a course or took one that is equivalent to the same course at more than one college, the OAB will count the course the first time you earned credit.

Quarter-Hour Credits: When using a two-thirds conversion to convert quarter- hours earned into semester-hour credit the OAB does not round course credit.

Credit for CPA Review Courses: A CPA review course may be counted for credit toward eligibility only if such a course is reflected on an accredited college or university official transcript as college credit.

Education Outside the United States: If all or part of your education toward your eligibility was from a college outside the United States, it will be necessary to have your education evaluated by an approved evaluation service. The service will charge you a fee for the evaluation, and it can take two to three months for some evaluation services to complete the procedure. Your application will be considered incomplete and cannot be processed if the evaluation is not included. You may visit our website under Examination for a list of evaluation services or contact the OAB staff for assistance. It is the applicant's responsibility to make sure that the evaluation service will issue a report containing a detailed assessment of how the applicant's education meets the requirements set forth in Section 15.8 of the Oklahoma Accountancy Act.

CONTACT INFORMATION

Examination Coordinator
Deputy Director
Executive Director

Sharon Wells (Swells@oab.ok.gov)
Colin Autin (CAutin@oab.ok.gov)
Randy Ross (RRoss@oab.ok.gov)



Randall A. Ross, CPA
Executive Director

OKLAHOMA ACCOUNTANCY BOARD
201 NW 63rd Street, Suite 210
Oklahoma City, OK 73116
Ph: (405) 521-2397 Fax: (405) 521-3118
www.ok.gov/oab

File No. _____

**APPLICATION FOR ELIGIBILITY
TRANSFER OF FOUR (4) CREDITS**
CERTIFIED PUBLIC ACCOUNTANT AND PUBLIC ACCOUNTANT

The attached instructions are an important element to completing the application. All questions must be answered for the application to be considered complete. Answers marked with an “ * ” require additional information.

PRINT IN INK OR TYPE ALL INFORMATION

I hereby make the following declarations in connection with this application:

Full Name Ms. Mr.: _____
(First) (Middle Name) (Last) (Lineage)

Mailing Address: _____
(Number and Street or PO Box) (City and State) (Zip Code)

Daytime/cell phone Telephone: () _____ Home Telephone: () _____

Date of Birth (dd/mm/yyyy): _____ Email address: _____

Social Security Number: _____ - _____ - _____ Gender: Male Female

Mother's Maiden Name (Last Name): _____

I am making application to determine eligibility for the following examination: CPA PA

I am applying to transfer (4) credits from: _____

RESIDENCE

Are you a United States Citizen? Yes No

Are you in the United States on a Visa status? Yes No

If "yes" indicate type of visa:

- *Permanent Resident Alien visa *Student visa
- *Non Immigrant/Temporary visa *Other type of visa

RESIDENCE – continued

Do you reside in the state of Oklahoma? Yes No

Beginning date of uninterrupted Oklahoma residence: Month _____ Day _____ Year _____

Are you employed in the state of Oklahoma? Yes No

If no, in what state are you employed? _____

To what state do you pay state income tax? _____

Are you in military service? *Yes No

STATUS - EDUCATION

Are you a student attending college in Oklahoma? Yes No

Are you a student attending college in a state other than Oklahoma? Yes No

What is your current tuition status if applicable? Resident Non-Resident N/A

STATUS (as of application date)

Future information should not be listed, state your status as of the date of signing the application.

a.) Check only one: Student Unemployed Employed/self employed Military

b.) Date started ____MO____DAY____ YR to **PRESENT** (date of signing the application)

c.) If employed or self-employed:

Business name: _____

Business address: _____

PHOTOGRAPH:

One 2 X 2 passport photograph.

<p align="center">TAPE HERE</p> <p align="center">ONE RECENT 2 X 2 PASSPORT PHOTOGRAPH</p> <p align="center">POLARIDS, SCANNED OR CUT OUT PHOTOS NOT ACCEPTED</p>

MORAL

Have any of the following events **ever** occurred that have not been previously reported to the OAB: (1) have you been arrested; (2) have you been charged with a crime or are any charges against you pending at this time; (3) have you pled guilty or nolo contendere to any charge(s), (4) have you been convicted of a crime? If yes to any of these questions, attach a signed letter of explanation of the event(s) that occurred, why the Board should allow you to sit for the examination and any court documentation. *Yes No

Have you ever been denied the right to sit for the CPA/PA Examination? *Yes No
By which jurisdiction(s): _____

Have you ever had a CPA certificate or a PA license of any jurisdiction or foreign country cancelled, revoked or suspended or have you ever had an annual permit/license refused for renewal?
 *Yes No By which jurisdiction(s): _____

Have you **ever** had any professional credential cancelled, revoked or suspended by enforcement action? If yes, attach a written explanation. *Yes No

APPLICANT'S ATTESTATION

- I hereby certify to the best of my knowledge that the information given in this application is true and correct and that I have not willfully omitted or suppressed any information which might have a bearing on the application.
- I also certify that I have read the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code and will hereafter comply with the provisions thereof.
- I understand that the Board's liability for any loss or claim resulting from the administration of the examination is limited to the amount of the current examination fee paid.
- I understand that OAB may obtain a background check as one method to verify good moral character and adherence to the Professional Code of Conduct.

MUST SIGN AND DATE

Print your name

Sign your name

Date

OKLAHOMA ACCOUNTANCY BOARD

AFFIDAVIT VERIFYING LAWFUL PRESENCE IN THE UNITED STATES

Option 1 - Verification of U. S. Citizenship

Affidavit of _____

[Print Applicant legal Name]

STATE OF _____)

COUNTY OF _____) ss:

_____, of lawful age, being first duly sworn, upon his or her oath states,

[Applicant's Name]

under penalty of perjury, as follows:

[] I am a United States Citizen.

Option 2 - Verification of Qualified Alien Status

Affidavit of _____

[Print Applicant Name legibly]

STATE OF _____)

COUNTY OF _____) ss:

_____, of lawful age, being first duly sworn, upon his or her oath states,

[Applicant's Name]

under penalty of perjury, as follows:

[] I am a qualified alien under the federal Immigration and Naturalization Act, and I am lawfully present in the United States. (submit a copy of documentation). Expiration date: _____

Must be completed by Notary

[Signature of Applicant]

Subscribed and sworn to or affirmed before me this ____ day of _____, 20____, by

_____.

[Applicant]

NOTARY

My Commission Numbered _____

Expires: _____

(Seal)



Randall A. Ross, CPA
Executive Director

OKLAHOMA ACCOUNTANCY BOARD
201 NW 63rd Street, Suite 210
Oklahoma City, OK 73116
Ph: (405) 521-2397 Fax: (405) 521-3118
www.ok.gov/oab

**AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION
AND LICENSURE INFORMATION**

This form is essential to your application. Before your application will be accepted for processing you must have certain information verified by the board of accountancy in the state where you took the Uniform CPA Examination. **Please complete the initial portion of this form and forward it to the board of accountancy where examination credits and/or status as a CPA were first established. That board will then complete the remainder of this form (Section A-C) and return the form to you so you may file it as a part of your application.** You may wish to check with the other board before forwarding this form to determine whether they have additional requirements or a fee for processing this request. Any fee must be paid by the applicant.

THIS SECTION TO BE COMPLETED BY THE APPLICANT (Please type or print legibly).

Mr.
Ms.
Mrs. _____

Last Name	First Name	Middle Name	Maiden Name
_____			_____
Current Mailing Address			CPA Certificate Number (If Applicable)
_____			_____
City	State	Zip Code	
_____	_____	_____	
Telephone (during normal business hours)	Date of Birth	Social Security Number	
_____	_____	_____	

I hereby request and authorize the _____ Board of Accountancy to provide all information requested by this form to the Oklahoma Accountancy Board to complete an application I will be filing with that agency.

Applicant's Signature Date Signed

SECTIONS A THRU C ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY

Section A: VERIFICATION OF EXAMINATION CREDITS

The following are grades earned on the Uniform CPA Examination by the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. (Please use Section C of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Examination was used; or if there is any reason why the grades should not be accepted). If continuation sheets are used, please sign and seal each sheet. **Please list all grades including failing grades on all sittings recorded for applicant**

Please list all grades including failing grades on all sittings recorded for applicant

Date of Examination	AICPA ID Number	AUDIT AUD Audit	BEC LPR (Business Law)	FARE (Theory)	REG ARE (Practice)

1. Was the applicant ever denied admission to the examination? ____ Yes ____ No
(If yes, please explain in Section C)
2. If the applicant has not completed the CPA Examination, are there any restrictions preventing him/her from sitting in your state? ____ Yes ____ No (If yes, please explain in Section C)

3. Number of subjects in which candidate presently holds conditional credit, if any _____
4. Date credits/grades expire, if any _____
5. Does applicant hold a CPA certificate in your state? ____ Yes ____ No **If so, complete Section B.**

SECTION B: CERTIFICATE AND LICENSE/PERMIT STATUS

Part I: Certificate as a Certified Public Accountant

1. The applicant holds an original CPA Certificate as indicated which is in good standing unless otherwise noted in Section C of this form

_____ CPA Certificate Number _____ Date of Issue

2. Has there ever been any disciplinary action taken against the applicant? ____ Yes ____ No
(If yes, please explain in Section C)

Part II: License/Permit to Practice Public Accounting

(If licensing is the responsibility of another agency, please forward this form and request completion of the applicable section)

1. Has this applicant ever been authorized to practice public accounting in your state? ____ Yes ____ No
2. Expiration Date of Current License/Permit: _____
3. If the applicant does not hold a license by your Board, please indicate the requirement(s) to be met for issuance or reinstatement of the permit:

- _____ License/permit not required for this applicant
- _____ Pay appropriate fee and/or post bond
- _____ Complete acceptable accounting/auditing experience
- _____ Satisfy continuing professional education requirements

Other (please specify): _____

SECTION C: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED

(Board seal and official signature must be affixed to any continuation sheets used)

The information provided herein is correct to the best of our knowledge

BOARD SEAL

Board/Agency

Signature of Authorized Person

Title

Date



Randall A. Ross, CPA
Executive Director

OKLAHOMA ACCOUNTANCY BOARD
201 NW 63rd Street, Suite 210
Oklahoma City, OK 73116
Ph: (405) 521-2397 Fax: (405) 521-3118
www.ok.gov/oab

EXPERIENCE VERIFICATION FORM

DO NOT FILE THIS FORM UNTIL YOU RECEIVE OFFICIAL NOTIFICATION FROM THE BOARD THAT YOU HAVE SUCCESSFULLY PASSED THE EXAMINATION

Pursuant to Section 10:15-3-2(3) of the Oklahoma Administrative Code, "Documentation has been provided that the certification applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services."

Applicant's full name: _____ **Date:** _____

SECTION I - EMPLOYER INFORMATION

Employment type: [] Full-time [] Part-time [] Self-employment [] Internship*

*Note: Experience earned through an internship is not eligible if the applicant earned college credit for the internship and those credits were used to meet the educational requirements to sit for the CPA/PA exam.

Employment classification: [] Public [] Government [] Industry [] Academia

Business Name: _____

Business Address: _____ Phone: _____

Start Date of Hours: _____ End Date: _____ Total hours**: _____

**Note: Regardless of start date, only report hours worked within the last four years.

Summarize your accounting related work experience during this time period:

QUESTIONS CONTINUE, SIGN AND DATE ON REVERSE SIDE

SECTION II- VERIFIER'S INFORMATION

[] CPA or [] NON-CPA

Certificate/License #: _____ State of Licensure: _____

Verifier's name and title: _____

Relationship to Applicant: _____

Verifier's business name: _____

Verifier's business address: _____

Phone: _____ Email: _____

SECTION III – ATTESTATION

I understand that the Board will verify this information to the extent it deems necessary to establish that I have satisfied the eligibility requirements set forth in Section 15.9E of the Oklahoma Accountancy Act.

Signature of applicant: _____ Date: _____

Daytime Telephone Number: _____ Email: _____

Additional Information about the Experience Verification Process

- ✓ You may submit this form via fax (405)521-3118 or via email to mschosser@oab.ok.gov
- ✓ Applicants must complete a separate form for each period of employment
- ✓ The Board will send correspondence to the listed verifier via email. Please allow 1-2 weeks for processing and response time.
- ✓ Once approved, you will receive an approval notification via email explaining the next steps in the certification process and info regarding the Application for Certification.
- ✓ Please hold on to your AICPA Ethics Comprehensive Course certificate. This document will need to be submitted with the Application for Certification.
- ✓ If you have any questions please feel free to contact the Melissa Schosser at (405) 522-3092.