

**OKLAHOMA ACCOUNTANCY BOARD (OAB)  
INSTRUCTIONS FOR RECIPROCAL APPLICANTS**

**Pursuant to Section 10:15-21-1(6) of the Oklahoma Administrative Code: “An applicant shall file for a reciprocal certificate or license within one hundred twenty (120) days of engaging in the practice of public accounting in Oklahoma.”**

Please refer to this information when completing the forms included with the reciprocal application packet. All references to the “Act” refer to the Oklahoma Accountancy Act; the “Code” refers to the Oklahoma Administrative Code.

Application for Reciprocal CPA Certificate or PA License

**Required of all applicants**

This form is to be completed with all information requested. **Sections III and V require that you submit additional documents which are not furnished as a part of the application, so you may wish to review these sections of the application first.** The application must be submitted to the OAB within 60 days of the date of your signature. If the application is received after 60 days, the application will be returned unprocessed.

Authorization For Interstate Exchange of Examination and Licensure Information Form

**Required of all applicants**

**This form must be completed by the original certifying state board and submitted with the reciprocal application form.** The Act and the Code base reciprocity on a valid certificate or license issued by examination from another jurisdiction.

Individual Registrant Reporting Form

**Required of all applicants**

**Currently, all registrations of certificates and licenses lapse on July 31 on a biennial basis.** The last digit of the Oklahoma reciprocal CPA certificate or PA license number that will be assigned to you will determine the registration fee amount you will owe to cycle you into the biennial registration system.

Effective January 1, 2010, the Act was changed to provide for an annual filing deadline based on your birth month for registration, permit renewal, and CPE reporting. However, because the OAB will be converting its database and online licensing functions to the new State Enterprise Licensing System for state regulatory boards, the initial stage of the transition to birth month registration has been rescheduled to take place during the 2011 June/July registration and reporting period.

If you keep the OAB advised of your current mailing address you will be notified by the OAB before the registration of your professional credential expires. Address change notifications may be submitted by letter, fax, or e-mail.

## AICPA Professional Ethics Examination

### **Required of all applicants**

You must provide evidence of successful completion of "Professional Ethics: The AICPA's Comprehensive Course" or its equivalent as part of the requirement for certification [Section 15.9(F) of the Act].

*Is there a specific ethics examination that must be taken?*

The OAB will accept the AICPA's self-study course entitled "Professional Ethics: The AICPA's Comprehensive Course." A substitute course may be acceptable to the OAB as well. OAB policy requires that an equivalent ethics examination course be a minimum of 8 hours in length to be considered. Sufficient information would need to be submitted to the OAB for it to determine at its next regularly scheduled meeting whether the alternative course is equivalent in content to the AICPA course.

*What determines "successful completion" of the ethics examination?*

OAB policy establishes a minimum score of 90% for successful completion of the AICPA ethics examination or its equivalent.

*What if I took the AICPA's Ethics Examination several years ago? Do I have to take it again?*

No, not for certification. However, if the ethics examination course is to be counted toward the CPE required for the initial permit to practice public accounting, it must have been completed during the same period as the remaining CPE reported to obtain the permit.

*What is the process for meeting the ethics examination requirement?*

- Ordering "Professional Ethics: The AICPA's Comprehensive Course"

The course is available in either textbook or CD ROM format. Whichever format you choose, the course is exactly the same.

You may order the course from the AICPA either online through [www.cpa2biz.com](http://www.cpa2biz.com) or by telephone (888/777-7077).

The course also may be available through your state's professional societies.

- Cost

The cost is subject to change.

- Grading

You must indicate when you submit your examination for grading that you are submitting it for certification purposes for Oklahoma. If you indicate you are taking the examination for CPE purposes, the course may not be accepted by the OAB.

- Process and Expected Time Frame for Grading

To expedite the process considerably, it is recommended that you use the AICPA's Online Grading System. If you pass the examination with a score of at least 90%, you will be sent by e-mail a PDF

file of your certificate of completion. The AICPA will also send you an electronic page that provides your name, the date you completed the course, the course code, the course name, and your score (see the sample below). It is important that you print this screen page and the certificate and attach them to your permit to practice application.

**AICPA Continuing Professional Education (CPE) Self-Study Examinations**

Below are the Exam Results Files For Account: *YOUR NAME*. Results are listed chronologically. Please download and print certificate by clicking on the Course Name.

Date	Course Code	Course Name	Score
9/13/2004	732305	PROFESSIONAL ETHICS: THE AICPA'S COMPREHENSIVE COURSE	91

[Back To Login](#) [Refresh](#)

*What if I don't pass the ethics examination the first time I take it? Will I be allowed to re-take it?*

Yes. You may take the examination using the online grading system up to three times. If you still have not passed, you may continue to re-take the examination as many times as necessary, but you would not be able to take it online.

*Can I count the CPE credits for the Ethics Examination course toward the CPE requirements for my permit to practice?*

In order for the Ethics Examination course to count toward the CPE credit required for the permit, Section 10:15-32-2 of the Code provides that it must have been completed during the same period as the remaining CPE reported to obtain the permit. All CPE reported for the initial permit must have been earned either in the preceding calendar year or within the 365-day period immediately preceding the date of the permit application. The CPE for the course cannot be split between two different compliance periods.

### Permits To Practice Public Accounting

#### **Required of Applicants Who Practice Public Accounting in Oklahoma or Come Into Oklahoma to Serve Clients from Out of State**

**If you are practicing public accounting in Oklahoma or come into Oklahoma to serve clients from out of state, you are required by law to hold a permit to practice public accounting, unless you are entering the state under the substantial equivalency provisions of Section 15.12A of the Act. This also includes certified staff accountants employed by public accounting firms.**

**If you are not practicing public accounting, you are not required to apply for a permit but you are required to report CPE pursuant to Section 10:15-30-5 of the Code.**

Although registration of certificates and licenses is currently on a biennial basis, **all permits to practice currently expire on June 30 following the issue date of the permit and they must be renewed annually, prior to expiration, by registrants who are required by law to hold a valid permit. (See Section 15.1A of the Act). As indicated above, registration and permit renewals and CPE reporting is scheduled to be transitioned to birth month during the 2011 June/July registration and reporting period. The initial stage of the transition will entail a proration of registration fees to allow for the implementation of birth month reporting one the new licensing system is in place.**

#### Application for Permit to Practice Public Accounting/CPE Reporting Form

**To apply for an interim permit to practice, complete applicable section of the CPE Individual Registrant Reporting form in accordance with the enclosed Guidelines For Permits/Continuing Education.**

Forty (40) hours of CPE are required to obtain an initial permit.

You must maintain CPE documentation that meets the standard in Code 10:15-32-6 for a period of five (5) years to support the CPE you have earned in the event such documentation is requested by the Board. Please contact Barbara Walker, CPE Coordinator, for assistance on the CPE requirements.

#### Background Checks

The OAB may obtain a background check as one method to verify good moral character and adherence to the professional code of conduct.

#### General Information

You must complete and submit all applicable forms and fees to the OAB together. Fees may be paid with one check. Please feel free to contact Linda Ruckman, Licensing Coordinator, for assistance at (405) 521-3091.



## SECTION III - ELIGIBILITY

9. I am qualifying for an Oklahoma reciprocal certificate or license based on the following eligibility as specified in Section 15.13 of the Oklahoma Accountancy Act.

### *Check Applicable Boxes*

I AM APPLYING FOR A PERMIT TO PRACTICE PUBLIC ACCOUNTING

I have completed at least forty (40) hours of qualifying continuing professional education required by Section 10:15-30 of the Oklahoma Administrative Code (including the AICPA Ethics examination) within the preceding calendar year or the 365-day period immediately preceding the filing of this application.

**AND**

**SELECT OPTION 1, OPTION 2, OPTION 3, OPTION 4 or OPTION 5 QUALIFICATION BELOW  
DO NOT SELECT MORE THAN ONE OPTION**

**OPTION 1**

I presently hold a valid certificate or license based on examination; and I meet the educational requirements for issuance of a certificate or license on the date of making application.

**A. For persons who were certified PRIOR to July 1, 2003:**

I meet the **EDUCATIONAL REQUIREMENT:**

- Graduate of an accredited four-year college or university; **and**
- 30 semester\* hours of accounting courses including at least one course in auditing; **and**
- 18 semester hours of business related courses in any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, financial information systems or computer science.

**B1. For persons who were certified AFTER July 1, 2003 but before November 1, 2004:**

I meet the **EDUCATIONAL REQUIREMENT:**

Graduate of an accredited four-year college or university; **and**

150 semester\* hours, or the equivalent thereof, of college education with a minimum of 76 semester\* hours earned at the upper-division level of college; **and**

36 semester\* hours of accounting above principles of accounting or introductory accounting, or the equivalent thereof, at least one of which shall be in auditing; **and**

Documentation must be provided verifying a total of 1,800 hours of part time or full time work experience in accounting as defined in Title 59, Section 15.9.E. of the Act. Work experience must be obtained within the four 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.

**Letters from your employer and former employers attesting to the nature and inclusive dates of the qualifying experience with that employer must be furnished with the application.**

**B2. For persons who were certified AFTER November 1, 2004:**

I meet the **EDUCATIONAL REQUIREMENT:**

- Graduate of an accredited four-year college or university; **and**
- 150 semester\* hours, or the equivalent thereof, of college education with a minimum of 76 semester\* hours earned at the upper-division level of college; **and**
- 30 semester\* hours of accounting above principles of accounting or introductory accounting, or the equivalent thereof, at least one of which shall be in auditing.

\*As to applicants whose college credits are reflected in quarter hours, each quarter hour of credit is considered as two-thirds of one semester hour when determining semester hour credit needed to qualify.

**This application must be accompanied by official transcript(s) bearing the seal and signature of the registrar.**

**OPTION 2**

**For persons who were certified PRIOR to July 1, 1996:**

I presently hold a valid certificate or license based on examination; and on the date my original certificate or license was issued by the other state, District of Columbia or U.S. territory, I met either the educational or experience requirements in effect on that date for issuance of a certificate or license in Oklahoma. On the date my original certificate or license was issued by the other state, District of Columbia or U.S. territory, I met either the educational or experience requirements in effect on that date for issuance of a certificate or license in Oklahoma. **Please indicate below how you qualify:**

I meet the educational requirements as set forth in Option 1(A); or

I meet the **EXPERIENCE REQUIREMENT:**

- Completed three (3) years of public accounting experience or its equivalent and graduated from high school or its equivalent. (Equivalent accounting experience to consist of work of a responsible and non-routine accounting nature which requires independent judgment on accounting matters.)

**Letters from your employer and former employers attesting to the nature and inclusive dates of the qualifying experience with that employer must be furnished with the application. Each letter must be signed by an equity owner of the firm and include the attester's position with the firm. Proof of high school graduation (an official high school transcript) or its equivalent must be furnished with the application.**

**OPTION 3 (For persons who became a candidate prior to July 1, 2003.)**

I have met on the date of becoming a **candidate** in another jurisdiction, the requirements of becoming a candidate in the State of Oklahoma, except for residency.

- Graduate of an accredited four-year college or university; **and**
- 30 semester\* hours of accounting courses including at least one course in auditing; **and**
- 18 semester hours of business related courses in any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, financial information systems or computer science.

\*As to applicants whose college credits are reflected in quarter hours, each quarter hour of credit is considered as two-thirds of one semester hour when determining semester hour credit needed to qualify.

**This application must be accompanied by official transcript(s) bearing the seal and signature of the registrar.**

**[ ] OPTION 4**

I have completed four (4) years of experience **practicing as a certified public accountant or public accountant** pursuant to the laws of the District of Columbia or any state or territory of the United States. Such experience has occurred within the ten (10) years immediately preceding the application.

**Letters from your employer and former employers attesting to the nature and inclusive dates of the qualifying public accounting experience with that employer must be furnished with the application. Each letter must be signed by an equity owner of the firm and include the attester’s position with the firm.**

**[ ] OPTION 5**

My CPA qualifications have been reviewed by the NASBA National Qualification Appraisal Service and have been deemed substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act.

**An original of the report from the NASBA National Qualification Appraisal Service must be furnished with the application.**

**SECTION IV - CHRONOLOGICAL STATEMENT**

10. Show below a complete statement of your time for the **last ten years**:

Inclusive Dates From            To	Employed By	Job Title/ Position	City and State	Public Accounting?	
				YES	NO
<b>PRESENT</b>				[ ]	[ ]
_____				[ ]	[ ]
_____				[ ]	[ ]
_____				[ ]	[ ]
_____				[ ]	[ ]

(Use continuing sheets, if required)

## SECTION V - MORAL CHARACTER

11. You must submit with this application letters of reference with original signatures from three persons attesting to your good character. These letters should not be over 60 days old and cannot be from relatives.
12. Have any of the following events **ever** occurred: (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 written explanation. (Yes or No)  
  
**IF YES**, attach a detailed explanation of each charge, identify the jurisdiction in which it was filed and furnish with this application a copy of the court documents reflecting the final disposition of the charge.
13. Have you ever been disciplined or had a CPA certificate or PA license of any other state, territory or foreign country cancelled, revoked or suspended or have you ever 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 written explanation. (Yes or No)
14. Have you ever voluntarily surrendered your right to practice or been barred or suspended from practice by any Federal or State regulatory authority? \_\_\_\_\_. **IF YES**, attach a written explanation. (Yes or No)
15. Have you ever had any professional credential cancelled, revoked or suspended by enforcement action? \_\_\_\_\_. **IF YES**, attach a written explanation. (Yes or No)

## SECTION VI - APPLICANT'S ATTESTATION

**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, etc.).**

**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.**

**I hereby certify that the foregoing statements are true and correct and that I have not omitted or suppressed any information which would have a bearing on this Application. I further certify that I have read the Oklahoma Accountancy Act and Oklahoma Administrative Code, including Subchapter 39, the Rules of Professional Conduct, and I will comply with the provisions thereof.**

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**Signature of Applicant**

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**Date Signed**

## SCHEDULE OF FEES

Application for Reciprocal CPA Certificate	- \$120.00
Application for Reciprocal PA License	- \$120.00

Upon approval of your application by the OAB, you will be required to submit a registration fee of \$50 or \$100 to phase your registration into the currently used biennial system depending upon the certificate or license number issued. If you applied for a permit to practice, you will also be notified to submit a \$100 for the permit fee.

## INSTRUCTIONS

Return the application form with the following:

Interstate Exchange of Information Form **(must be completed by the certifying state)**

Individual Registrant Reporting Form

Copy of Certificate of Completion for AICPA Ethics Examination **with score**

Identification and Information for Certificate/License Issuance form (photo sheet)

Three letters of reference

Official transcripts (if applying on the basis of education)

Experience verification letters (if applying on the basis of experience)

An original of the report from the NASBA National Qualification Appraisal Service must be furnished with the application. (if applying under Option 5).

Check or money order payable to the OAB

**IDENTIFICATION AND INFORMATION  
FOR CERTIFICATE/ LICENSE ISSUANCE**

**PHYSICAL DESCRIPTION:**

Height: \_\_\_\_\_ Feet \_\_\_\_\_ Inches      Weight: \_\_\_\_\_ lbs

Color of Eyes: \_\_\_\_\_      Color of Hair: \_\_\_\_\_

PLEASE FURNISH A RECENT, 2" X 2" PASSPORT PHOTOGRAPH <b>POLAROID &amp; SCANNED PHOTOS NOT ACCEPTED</b> (HEAD AND SHOULDERS)  AFFIX WITH GLUE OR STAPLE
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Please list below all names you have previously used (or show "n/a"):

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Please **print** your name **precisely** as you wish to have it inscribed on your CPA certificate/PA license.

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\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**THIS FORM MUST BE SUBMITTED WITH THE APPLICATION**

Rev: 9/10

**OKLAHOMA ACCOUNTANCY BOARD**  
 201 NW 63<sup>rd</sup> Street, Ste. 210, Oklahoma City, OK 73116  
 405-521-2397

**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**

**PAPER AND PENCIL EXAMINATION**

Date of Examination	AICPA ID Number	Audit	LPR (Business Law)	FARE (Theory)	ARE (Practice)
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Section	Section ID Number	Date CBT Exam was taken (mmddy)	Grade	Is Credit Active or Expired?
AUD				
BEC				
FAR				
REG				

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

**THIS FORM MUST BE SUBMITTED WITH THE APPLICATION**

OAB Form 3 Rev 07/10

**OKLAHOMA ACCOUNTANCY BOARD (OAB)**  
**201 NW 63<sup>rd</sup> Street, Ste. 210, Oklahoma City, OK 73116**  
**(405) 521-2397 Fax (405) 521-3118**

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](http://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    |
|---|-------|-------|
| <b>(1)</b> Have any of the following events <b>ever</b> occurred <u>that have not been previously reported to the OAB</u> :<br>(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? <b>If yes to any of these questions, attach a signed explanation.</b>  | _____ | _____ |
| <b>(2)</b> 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? <b>If yes, attach a signed explanation.</b>  | _____ | _____ |
| <b>(3)</b> Have you had any professional credential cancelled, revoked or suspended by enforcement action that has not been previously reported to the OAB? <b>If yes, attach a signed explanation.</b>   | _____ | _____ |
| <b>(4)</b> Do you practice any public accounting? (Please carefully review Section 15.1A(34)(a) of the Oklahoma Accountancy Act, available at <a href="http://www.ok.gov/oab">www.ok.gov/oab</a> , to complete this section.)   | _____ | _____ |
| <b>(5) a.</b> If you answered "Yes" to question 4 above, is your accounting office located in Oklahoma?   | _____ | _____ |
| <b>b.</b> Do you enter Oklahoma from another jurisdiction to serve clients in Oklahoma?   | _____ | _____ |
| <b>(6)</b> Employment 1: [ ] Full Time [ ] Part Time [ ] None<br>Check all that apply to Employment 1 in each group below:<br>(Group A) Practice of Public Accounting: [ ] Yes [ ] No [ ] Industry [ ] Government/Educator<br>(Group B) [ ] Sole Proprietor [ ] Partner [ ] Shareholder [ ] Member (LLC or PLLC) [ ] Owner [ ] Staff/Employee<br>Business Name or Employer _____ [ ] DBA<br>Business Address _____<br><div style="display: flex; justify-content: space-between; width: 100%; margin-top: 5px;"> <span>Address</span> <span>City</span> <span>State</span> <span>Zip Code</span> </div> |       |       |
| <b>(7)</b> Employment 2: [ ] Full Time [ ] Part Time [ ] None<br>Check all that apply to Employment 2 in each group below:<br>(Group A) Practice of Public Accounting: [ ] Yes [ ] No [ ] Industry [ ] Government/Educator<br>(Group B) [ ] Sole Proprietor [ ] Partner [ ] Shareholder [ ] Member (LLC or PLLC) [ ] Owner [ ] Staff/Employee<br>Business Name or Employer _____ [ ] DBA<br>Business Address _____<br><div style="display: flex; justify-content: space-between; width: 100%; margin-top: 5px;"> <span>Address</span> <span>City</span> <span>State</span> <span>Zip Code</span> </div> |       |       |
| <b>(8)</b> [ ] 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
<input type="checkbox"/> Peer Review Report <input type="checkbox"/> Final Letter of Acceptance from the Sponsoring Organization	<input type="checkbox"/> Peer Review Report <input type="checkbox"/> Letter of Comments <input type="checkbox"/> Letter of Response <input type="checkbox"/> Signed Agreement to the Conditional Letter of Acceptance <input type="checkbox"/> Final Letter of Acceptance from the Sponsoring Organization <input type="checkbox"/> \$100 Peer Review Report Fee
Peer Review Enrollment Confirmation	
<input type="checkbox"/> 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 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 Substantial Equivalency. 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).*

OKLAHOMA ACCOUNTANCY BOARD (OAB)

201 NW 63<sup>rd</sup> Street, Ste. 210

Oklahoma City, OK 73116

**EXPERIENCE VERIFICATION FORM**

(THIS FORM MAY BE REPRODUCED)

Applicant must complete a form for each separate period of employment or self employment to establish one year experience (1800 hours). Work experience must have been obtained within the four (4) years immediately prior to filing the experience declaration form. Section 15.9(E) of the Oklahoma Accountancy Act states "An applicant for initial issuance of a certificate or license under this section shall show that the applicant has had one (1) year of experience. Experience shall be defined by the Board by rule and shall include providing a type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which shall be verified by a certificate or license holder or an individual approved by the Board. Upon completion of the requirements of Section 15.8 of this title, a qualified applicant for the examination may take the certified public accountant or public accountant examination prior to earning the experience required in this subsection, but shall not be issued a certificate until the experience requirement has been met."

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

Applicant's full name: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print name as it currently appears on OAB records)

**Applicant must complete a declaration form for each separate employment or self employment to establish one year of verifiable work experience (1800 hours). Please print legibly to avoid processing delay.**

1. Mark appropriate option (choose one): [ ] Full-time employment [ ] Part-time employment [ ] Self-employment
2. List start date, end date and total hours for work experience obtained within the last (4) years only. Use mm/dd/yy format: Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_ Total hours: \_\_\_\_\_
3. CPA Certificate or PA License number of the verifier, if applicable, and state of licensure:  
Certificate/License #: \_\_\_\_\_ State of Licensure: \_\_\_\_\_
6. Verifier's relationship to applicant: \_\_\_\_\_
7. Verifier's name and title : \_\_\_\_\_
8. Verifier's business name: \_\_\_\_\_
9. Verifier's business address: \_\_\_\_\_
10. Verifier's daytime phone number, including area code: ( \_\_\_\_\_ ) \_\_\_\_\_
11. I hereby certify that during the period of time shown above I was engaged in employment which required me to perform the following type of accounting activity (chosed one):  
[ ] Public [ ] Government [ ] Industry [ ] Academia
12. Summarize your accounting related work experience during this time period:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PLEASE READ, SIGN & DATE**

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 Phone Number: \_\_\_\_\_

**THIS FORM MAY BE FAXED TO OAB: (405) 521-3118**