

OKLAHOMA ACCOUNTANCY BOARD (OAB)

INSTRUCTIONS FOR REINSTATEMENT APPLICANTS

Please refer to this information when completing the materials included in the reinstatement application packet.

Application to Reinstatement

Required of all applicants

This form is to be completed with all information requested.

NOTICE FOR CERTIFICATES/LICENSES EXPIRED FOR FIVE YEARS OR MORE

Pursuant to 15.14.E.3. of the Oklahoma Accountancy Act, "an individual whose certificate or license has been expired under this section for five (5) years or more may not renew the certificate or license. The individual may obtain a new certificate or license by complying with the requirements and procedures, including the examination requirements, for obtaining an original certificate or license. This provision shall not apply to an individual who is licensed to practice in another jurisdiction five (5) years prior to reapplication."

Individual Registration Reporting Form

Required of all applicants

After approval of your reinstatement application this form will be processed to effect your current registration with the OAB. You will be required to file this form with the OAB as long as you wish to retain your Oklahoma CPA certificate or PA license.

AICPA Professional Ethics Examination

Required of applicants applying for a permit to practice

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.E of the Act].

Ethics Examination FAQs

Am I required to complete an ethics examination?

All applications for certificates and licenses and individuals applying for an interim permit must provide evidence of successful completion of the AICPA's comprehensive ethics examination self-study course or its equivalent as determined by the OAB.

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?

Sections 10:15-30-2 and 10:15-30-3 of the Oklahoma Administrative Code require the ethics exam to have been completed either in the preceding calendar year or within the 365 days immediately preceding the date of the application.

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 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?

Yes, if the course was taken during an applicable CPE compliance period. Like any other CPE course, it 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. 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.

Although registration of certificates and licenses is on a biennial basis, **all permits to practice 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. (Act Section 15.1A).**

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 for a permit.

You must maintain CPE documentation that meets the standards in Code 10:15-32-6(a) 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.

OKLAHOMA ACCOUNTANCY BOARD (OAB)
4545 N. LINCOLN BLVD., SUITE 165
OKLAHOMA CITY, OK 73105-3413
(405) 521-2397
e-mail: okaccybd@oab.ok.gov
website: www.ok.gov/oab

APPLICATION TO REINSTATE

Certified Public Accountant Certificate No. _____ Issued _____.

Public Accountant License No. _____ Issued _____.

Section 15.24 of the Oklahoma Accountancy Act (Act) sets forth the conditions under which reinstatement may be granted.

INSTRUCTIONS

Submit all forms to the OAB together. Please refer to the schedule of fees on the last page of this application.

The applicant must be familiar with the Act and Title 10 of the Oklahoma Administrative Code. The application must be typewritten or written in ink.

Failure to furnish all information required by this application or to furnish any additional information which might have a bearing on this application will be cause for denial of the application. Additional information may be required from the applicant at the discretion of the OAB.

PRINT OR TYPE ALL ANSWERS

1. Name _____
2. Business Address _____, _____ ZIP _____
(Number and Street) (City and State)
3. Residence Address _____, _____ ZIP _____
(Number and Street) (City and State)
4. Mailing Address _____, _____ ZIP _____
(Number and Street) (City and State)
5. Business Phone Number _____ Home Phone Number _____
6. Date of Birth _____

7. Are you a resident of the State of Oklahoma? _____.
(Yes or No)
8. If your certificate/license is reinstated, do you plan to practice public accounting in the State of Oklahoma? _____.
(Yes or No)
9. Are you affiliated with a public accounting firm engaging in the practice of public accounting in the State of Oklahoma? _____.
(Yes or No)
10. If not Oklahoma, in what state do you hold your original certificate/license or license to practice? _____.

CHRONOLOGICAL STATEMENT

11. Show below a complete statement of your time during the interim when your Oklahoma certificate or license was not valid:

Inclusive Dates From	To	Employed By	Job Title/ Position	City and State	Public Accounting?	
					Yes	No
PRESENT					[]	[]
_____					[]	[]
_____					[]	[]
_____					[]	[]
_____					[]	[]
_____					[]	[]

(Use continuing sheets, if required)

MORAL CHARACTER

12. You must submit with this application letters from three persons who are not related to you which attest to your character, ability and experience. These letters must be the originals and not be over 60 days old.
13. 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 written explanation. (Yes or No)

14. Since your previous application or registration filed with the OAB, have you ever been disciplined or had a CPA certificate or PA license of any jurisdiction (**other than Oklahoma**) or foreign country cancelled, revoked or suspended and/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** to any of these questions, attach a written explanation. (Yes or No)
15. 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)
16. Other than Oklahoma, have you ever violated the laws or accountancy board rules in the state(s) in which you have held or now hold certificate(s)/license(s)?_____. If **YES**, submit a written explanation. (Yes or No)
17. Have you ever had any professional credential cancelled, revoked, or suspended by enforcement action that has not been previously reported to the OAB? _____. If **YES**, attach a written explanation. (Yes or No)

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 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 might have a bearing on this application. I further certify that I have read the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code, including Subchapter 39, the Rules of Professional Conduct, and I will comply with the provisions thereof.

Date

Signature of Applicant

REINSTATEMENT FEE SCHEDULE

The following fees are due with the application for reinstatement. **Note: The fee schedule below is applicable only if the application is received by the Board on or before _____.** *After this date the fees will increase.*

Application fee	\$100.00
Registration fee (biennial/annual)	\$
Late Fee Assessment	\$ _____
Basic Fees Due	\$

The following fees are optional: (Please mark if applicable)

<input type="checkbox"/> Permit - Annual (if applicable)	\$ 100.00
<input type="checkbox"/> *Duplicate Certificate/License	\$ 150.00
Total Fees Enclosed	\$ _____

***Note: A duplicate certificate/license will be issued only if the original document was previously surrendered to the Board.**

THIS PAGE IS REQUIRED WITH THE APPLICATION

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

PHYSICAL DESCRIPTION:

Height: _____ Feet _____ Inches Weight: _____ lbs

Color of Eyes: _____ Color of Hair: _____

Social Security Number: _____

PLEASE FURNISH A RECENT, 2" X 2" PASSPORT PHOTOGRAPH POLAROID & SCANNED PHOTOS NOT ACCEPTED (HEAD AND SHOULDERS) AFFIX WITH GLUE OR STAPLE

Please list below all names you have previously used (or show "n/a"):

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

Note: In the case of an application for reinstatement, a duplicate certificate/license will be issued upon approval only if the certificate/license was previously surrendered to the OAB. See fee schedule.

Signature

Date

THIS FORM MUST BE SUBMITTED WITH THE APPLICATION

OAB Form 3 Rev 08/08

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

INDIVIDUAL REGISTRANT REPORTING FORM

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."

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 <u>that have not been previously reported to the OAB</u> :
(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? (See Oklahoma Accountancy Act 15.1A.31 for the definition of public accounting.) | _____ | _____ |
| (5) a. If you answered "Yes" to 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 exemption unless you changed to a retired status in 2007.

(10) I am claiming an exemption to the CPE requirement for calendar year 2007 and certify that I have not performed as of the beginning date of my exempt status 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 2007 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.

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

4545 N. Lincoln Blvd. Suite 165

Oklahoma City, OK 73105

Phone (405) 521-2397 · Fax (405) 521-3118 · email bwalker@oab.ok.gov · www.ok.gov/oab

NOTIFICATION OF CHANGE OF STATUS

Cert/Lic No. _____ Name: _____

NOTICE OF RETURN TO ACTIVE STATUS:

The effective date of my inactive or retired status was: _____ (Enter the month and year you ceased providing any services associated with accounting work. Use 1/06 if effective date occurred prior to 1/1/06.)

The effective date of my return to active status is: _____

Daytime Phone No: _____ Alternate Phone No. _____

Fill in the blanks below with the appropriate number of hours of CPE credit due:

Section 10:15-30-9 of the Oklahoma Administrative Code (see page 2) provides that within 60 days of my return to active status I must complete _____ hours of CPE credit and, if applicable, within 180 days of my return to active status I must complete an additional _____ hours of CPE.

Choose the applicable response below:

_____ I have completed all my required CPE for returning to active status. My certificates of completion for the entire requirement are attached.

_____ I will complete the CPE required within 60 days of my return to active status. I will forward my certificates of completion to the OAB at that time.

_____ I have completed the CPE due within 60 days of my return to active status and have attached certificates of completion for these hours. I will forward certificates for the additional credit due within 180 days of my return to active status at that time.

_____ I will complete the first 40 hours of my requirement within 60 days of my return to active status and forward certificates of completion at that time. I will complete the remaining hours due within 180 days of my return to active status and will forward certificates of completion for those hours to the OAB at that time.

NOTICE OF CHANGE TO INACTIVE OR RETIRED STATUS:

Effective date of change to inactive or retired status: _____

Basis for change of status:

- _____ Retired
- _____ Active Military Service
- _____ Disabled and not working due to medical circumstances
- _____ Not employed
- _____ Employed but not performing any services associated with accounting work. (Attach the affidavit(s) described on page 2.)

I certify that the information provided above is true and correct.

Signature: _____ Date: _____ Phone #: _____

Section 10:15-30-9 of the Oklahoma Administrative Code:

An inactive status registrant upon return to active status must comply with CPE requirements as follows:

- (1) For each month the registrant was on inactive status, three and one-third (3 1/3) hours of qualified CPE, rounded up to the nearest half credit.
- (2) The maximum number of qualified CPE hours required by this rule shall be one hundred twenty (120) hours, including at least four (4) hours of CPE in ethics.
- (3) The registrant can claim any CPE hours earned while on inactive status during the preceding three (3) year period.
- (4) A registrant who immediately gives written notice to the Board upon changing to active status may be granted the following time periods from the date of the change of status in which to complete the CPE required by this section.
 - (A) From the date of the change of status, for registrants needing forty (40) hours or less to comply with (1) or (2) above, sixty (60) days; and
 - (B) From the date of the change of status, a registrant shall complete additional CPE over the forty (40) hours described in (a) above within one hundred eighty (180) days.
- (5) A registrant must document, on a form prescribed by the Board, all qualified CPE required by this rule.
- (6) At its discretion, the Board may modify the requirements of this rule for good cause on a case by case basis.

Affidavit Requirement:

The Board will consider granting an exemption from the CPE requirement on a case-by-case basis if:

- (1) a registrant completes and forwards to the Board a sworn affidavit indicating that the registrant will not be associated with accounting work during the period for which the exemption is requested. A registrant who has been granted this exemption and who re-enters the work force shall be required to comply with 10:15-30-9.
- (2) a registrant forwards to the Board a sworn affidavit from the employer or organization indicating no association with accounting work. The affidavit shall include, as a minimum, a brief description of the duties performed, job title, and verification by the registrant's immediate supervisor that there is no reliance on the registrant's expertise as a CPA or PA.