

OKLAHOMA ACCOUNTANCY BOARD

INSTRUCTIONS FOR REINSTATEMENT APPLICANTS

Please refer to this information when completing the enclosed forms. Questions may be directed to the Board office: **(405) 521-2397**

APPLICATION TO REINSTATE

Required of all applicants

This form is to be completed with all information requested.

INITIAL REGISTRATION

Required of all applicants

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

APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING/CPE REPORTING FORM

Not required of all applicants

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. Section 15.1A.27 of the Oklahoma Accountancy Act defines the practice of public accounting. The permit to practice cannot be issued until all information required by the application, the initial registration, and the permit application is complete in all respects.

Applicants for reinstatement who are applying for a permit to practice public accounting must have completed 40 hours of acceptable continuing education credit in the 365-day period immediately preceding the filing of the application form. **It is important to remember that once CPE is claimed toward the issuance of one permit the same course credit cannot be claimed again.**

If you are not practicing public accounting you are not required by law to hold a permit to practice and you are therefore not required to report CPE. However, you may maintain a permit to practice if you wish to voluntarily meet the CPE requirement. To maintain the Oklahoma CPA certificate or PA license in good standing the non-permit-holding CPA or PA need only file the registration and pay the registration fee.

Please refer to Rule 10:15-25-3 (Title 10, Oklahoma Administrative Code) in the enclosed booklet for detailed information about this requirement.

**OKLAHOMA ACCOUNTANCY BOARD
4545 N. LINCOLN BLVD., SUITE 165
OKLAHOMA CITY, OK 73105-3413
(405) 521-2397**

APPLICATION TO REINSTATE

Certified Public Accountant Certificate No. _____ Issued _____.

Public Accountant License No. _____ Issued _____.

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

INSTRUCTIONS

Submit all forms to the Board together. Please refer to the schedule of fees on the last page of this application. The Board prefers the fee to be in the form of a check or money order payable to the Oklahoma Accountancy Board.

The applicant must be familiar with the Oklahoma Accountancy 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 Board.

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. 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 you ever been charged with, plead guilty or nolo contendere, or been convicted of a crime, or are any charges pending at this time?_____. **If YES**, attach a written explanation.
(Yes or No)
14. Have you ever had a CPA certificate or PA license of any state (**other than Oklahoma**), territory or foreign country cancelled, revoked or suspended and/or have

you ever had a license refused for renewal? _____ **If YES**, submit 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. 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)

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 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

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

PHYSICAL DESCRIPTION:

Height: _____ Feet _____ Inches Weight: _____ lbs

Color of Eyes: _____ Color of Hair: _____

Social Security Number: _____

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

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. There is a limit of three (3) names, excluding initials and/or lineal designations (e.g., Jr., Sr., III, etc.)

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 Board. See fee schedule.

Signature

Date

THIS FORM MUST BE SUBMITTED WITH THE APPLICATION

OKLAHOMA ACCOUNTANCY BOARD
4545 N. LINCOLN BLVD., SUITE 165
OKLAHOMA CITY, OK 73105-3413
405, 521-2397

INITIAL REGISTRATION

THE COMPLETED FORM MUST BE RECEIVED BY THE BOARD WITH APPLICATION

NAME OF APPLICANT _____

Changes of professional status or mailing address which occur subsequent to registration MUST be reported by letter to the Board within 30 days of the change.

- | | Yes | No |
|---|------------|-----------|
| 1. Do you practice public accounting? (See OAA 15.1A.27 for definition of public accounting) | [] | [] |
| 2. If "Yes" to 1 above, is your accounting office located in Oklahoma OR
do you physically enter Oklahoma from another state to serve clients in Oklahoma? | [] | [] |

3. **FULL-TIME EMPLOYMENT** [] **NONE** (If you are not employed full time, skip to Question 4 or 5)

Public Accounting Yes [] No []

Business Name or Employer _____

Business Address _____
Address City State ZIP

Indicate your status (check all that apply):

[] Sole Proprietor [] Partner [] Shareholder [] Member (LLC) [] Employee

If you are a sole proprietor engaged in public practice and you have more than one office, please submit information on a separate sheet giving the street location and the name of the designated manager of each office.

4. **PART-TIME EMPLOYMENT** [] **NONE**

Public Accounting Yes [] No []

Business Name or Employer _____

Business Address _____
Address City State ZIP

Indicate your status (check all that apply):

[] Sole Proprietor [] Partner [] Shareholder [] Member (LLC) [] Employee

5. [] **Not Presently Employed** [] **Retired** [] **Disabled**

6. **I certify that all of the information provided on this registration is true and correct. If I am a sole proprietor I further attest that all certified or licensed persons employed by me who practice public accounting in Oklahoma or come into Oklahoma from another state to serve clients hold a valid individual permit to practice public accounting issued by the Oklahoma Accountancy Board.**

Signature () _____
Daytime Telephone Date

OKLAHOMA ACCOUNTANCY BOARD (OAB)
GUIDELINES FOR PERMITS TO PRACTICE PUBLIC ACCOUNTING/CONTINUING PROFESSIONAL EDUCATION
Phone: 405/521-2397 E-mail: okaccybd@oab.state.ok.us Website: www.ok.gov/oab

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

ELIGIBILITY TO APPLY FOR OR RENEW THE PERMIT

Permits may be issued to a registrant who documents that the required hours of Continuing Professional Education (CPE), which must include two (2) hours of professional ethics and have been completed during an appropriate compliance period.

CPE CREDIT MAY BE AFFECTED BY THE DATE THE REPORTING FORM IS FILED.

For Permit renewals, file the completed application for Permit and the appropriate fee with the OAB by June 30 for a permit which will be effective from July 1 through the following June 30. If your Permit lapses because you do not file on or before June 30, you will no longer be entitled to claim CPE credit based on the calendar compliance year. You may then claim only course credit completed within the 365 days immediately prior to filing the application. [Ref: Oklahoma Administrative Code (OAC) Sections 10:15-25-3(g) and 10:15-29-4(e).] ***In addition, beginning January 1, 2006, in order to renew a permit that has lapsed, you must provide evidence of the successful completion of the AICPA Ethics Examination or its equivalent as determined by the Board.*** [See the Ethics Examination FAQs under "CPE Information" on the Board's website for complete information.]

INSTRUCTIONS

To obtain a Permit, complete the CPE Reporting/Application for Permit form in accordance with the following instructions. The numbers in these instructions correspond to numbers on the CPE reporting/application form. Complete and submit all 3 pages with the \$100 permit fee to apply for the permit.

(1) Name/Address Change: Enter a change of mailing address and/or a name change here. You must enclose a copy of the appropriate legal document with any request for a name change. Leave this field blank if there is no change to either your name or mailing address.

PART I: PERMIT & CPE INFORMATION

(2) Ethics Examination Requirement: If you have ever held an Oklahoma permit to practice, check line a. You are not required to complete the AICPA ethics exam in order to obtain the permit.

If you are applying for an initial interim permit or a permit in conjunction with an application for reciprocity, check line b. You must provide evidence of successful completion (established as 90% by Board policy) of the AICPA ethics examination course or its equivalent as a part of your CPE requirement. (Please attach a copy of your certificate of completion and a copy of the page from the AICPA showing your grade, if available.) Like all CPE, this ethics course must meet either the calendar year or 365-day compliance period requirement if it is to be counted toward the 40 hours of CPE required to obtain the permit. Board policy requires that an equivalent ethics examination course must be a minimum of 8 hours in length to be considered. Contact the OAB office if you wish the Board to consider an alternative ethics examination course. Additional information regarding the ethics examination requirement is available on the OAB website.

(3) Types of Public Practice Performed: Place a checkmark on the line behind each area of public practice that you offer or intend to offer to the public. If you do not practice public accounting, place a checkmark after "No Public Practice."

(4) CPE Requirements:

Forty (40) hours of CPE, including a minimum of 2 hours of professional ethics, are required for the permit to practice.

Full time public practitioners must have earned all of their required CPE hours in areas that enhance their ability to provide public accounting services.

Registrants in industry, government, or education who hold a Permit to Practice may earn 16 of their required CPE credits in the area of their employer's industry. The remaining 24 hours must be earned in areas that enhance their ability to provide public accounting services.

Credit Hours Earned and CPE Compliance Period: In the first blank indicate the total number of credit hours that you are claiming. In the second blank, indicate the total number of professional ethics credits earned (minimum requirement is 2).

Check the appropriate box for either the calendar year compliance period or the 365-day compliance period. Checking the calendar year compliance period means that all of your CPE hours were earned in the calendar year preceding the date you are applying for the permit.

The 365-day compliance period begins 365 days immediately preceding the official application date and ends with the official application date. The official application date is the date the OAB receives your acceptable permit application.

PART II: MORAL CHARACTER INFORMATION

- (5) Answer either "Yes" or "No". You must answer "Yes" if you were charged with a crime, even if the charges were dropped. It is not necessary to report minor traffic violations. If your answer is "Yes," attach a written explanation to the permit application.
- (6) Answer either "Yes" or "No." If your answer is "Yes," attach a written explanation to the permit application.
- (7) Answer either "Yes" or "No." If your answer is "Yes," attach a written explanation to the permit application.

PART III: PUBLIC PRACTICE INFORMATION

- (8) Answer "Yes" if you provide any type of public accounting services as defined in Section 15.1A.31 of the Oklahoma Accountancy Act. Otherwise, answer "No."
- (9) Answer "Yes" if your accounting office is located in Oklahoma; otherwise, answer "No."
- (10) Answer "Yes" if your accounting office is located outside of Oklahoma but you enter Oklahoma to serve Oklahoma clients.

PART IV: PEER REVIEW INFORMATION – Complete this section only if you are a sole proprietor who is not incorporated.

- (11) If you provide governmental audit services for Oklahoma entities, check "Yes"; otherwise, check "No." If you answered "Yes," indicate whether you have filed the Registration Form for Independent Auditors Engaged in Audits of Governmental Entities.
- (12) Answer "Yes" if you either perform audit and/or review services in Oklahoma or perform audit and/or review services for Oklahoma clients. Otherwise, answer "No."
- (13) If you indicated that you perform audits and/or reviews in Oklahoma or for Oklahoma clients, indicate whether you have performed an audit or review engagement since June 30, 2004.
- (14) Answer "Yes" or "No." If you answer "Yes," write the date of the peer review year end on the blank provided. Also, if you have not already done so, attach the items requested. If you answer "No," write the audit/or engagement date for the first engagement you performed on the blank provided. If you do not perform an audits or reviews for Oklahoma clients, enter N/A for "Not Applicable."

PART V: INFORMATION OF RECORD

Please read this information carefully. If any information is incorrect or missing, please provide the correct information in Part VI. If your employment information has not changed but your employment status has changed, please indicate the correct status information in question 15 or 16, whichever is appropriate. If contact information has changed, please correct in No. 18.

PART VI: UPDATES TO EMPLOYMENT INFORMATION – Fill in only the information that is different from that printed in Part V.

- (15) Enter the name and address for your primary employment. If you are self employed as a sole proprietor, you may enter "Self employed." Indicate your employment status by checking all boxes that apply to your primary employment. Enter the effective date of the change. If there is no change from the information printed in Part V, Check the "No Change" box.
- (16) Enter the name and address for your secondary employment, if any. If you are self employed as a sole proprietor, you may enter "Self employed." Indicate your employment status by checking all boxes that apply to your secondary employment. Enter the effective date of the change. If there is no change from the information printed in Part V, Check the "No Change" box.
- (17) If you are not employed, check the box that most accurately describes your employment status.
- (18) **Signature block:** After reading the acknowledgement statement that precedes the signature line, sign the form in the blank provided. An original signature is required; a copy will not be accepted. NOTE: Do not sign the form until you have completed all of the courses you are claiming and until you have in your possession certificates of completion for each completed course.

Date: Enter the date you signed the form. **Telephone Number:** Enter the area code and telephone number where you can be reached during normal working hours. **Optional Information:** It is helpful for you to furnish an alternate telephone number and/or e-mail address where you can be reached.

CONTACT INFORMATION

CPE Coordinator: Barbara.Walker@oab.state.ok.us
Executive Director: Edith.Steele@oab.state.ok.us

IT Director: Jim.Shepherd@oab.state.ok.us
Deputy Director: Kelly.Brown@oab.state.ok.us

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

**CONTINUING PROFESSIONAL EDUCATION (CPE) REPORTING
APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING (PERMIT)**

CPA PA

(Name) (Certificate/License Number)

(Address)

(City) (State) (Zip Code)

CHECK HERE IF THIS IS A NAME CHANGE

(A COPY OF APPROPRIATE LEGAL DOCUMENT MUST ACCOMPANY REQUEST FOR NAME CHANGE)

CHECK HERE IF THIS IS AN ADDRESS CHANGE

Complete all information required by this form and submit all 3 pages and the \$100 permit fee to the OAB. [Refer to the enclosed Guidelines for instructions.]

PART I: PERMIT & CPE INFORMATION

(2) _____ I am applying for an initial permit **OR** _____ I am renewing a lapsed permit.

I have completed with a score of 90% or above the Comprehensive Ethics Examination as part of my CPE requirement for the permit for which I am now applying. (Please attach a copy of the certificate of completion.)

(3) Indicate **all** types of accounting services you provide or intend to provide to the public.

No Public Practice _____ Attest Services _____ Compilations _____ Advisory Services _____

Investment Counseling _____ Tax Planning _____ Tax Return Preparation _____

Financial Planning _____ Consulting _____ Management Services _____ Litigation Support _____

Bookkeeping Services _____ Other _____

(4) I am applying for a Permit for the period ending June 30, 2006 based on _____ CPE credits, which includes _____ credit hours of professional ethics.
(Minimum requirement is 40 hours of CPE with 2 hours of professional ethics.)

(Check one): All CPE credits were earned in the preceding calendar year **or**

All CPE credits were earned in the 365-day period immediately preceding my official application date.

CONTINUE BY COMPLETING PAGES 2 AND 3 OF THIS FORM BEFORE FILING WITH THE OAB.

PART II: MORAL CHARACTER INFORMATION

- (5) Have any of the following events 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 _____ No
- (6) Since your previous application or registration filed with the OAB, have you been disciplined or had a CPA certificate or PA license of any other state, territory 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 to any of these questions, attach a written explanation. _____ Yes _____ No
- (7) 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 written explanation. _____ Yes _____ No

PART III: PUBLIC PRACTICE INFORMATION

- (8) Do you practice any public accounting? (See Section 15.1A.31 of the Oklahoma Accountancy Act for the definition of public accounting.) _____ Yes _____ No
- (9) If you answered "Yes" to No. 8 above, is your accounting office in Oklahoma? _____ Yes _____ No
- (10) If you answered "Yes" to No. 8 above and "No" to No. 9, do you enter Oklahoma from another state to serve Oklahoma clients? _____ Yes _____ No

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

- (11) Do you perform governmental audits for Oklahoma entities? _____ Yes* _____ No
* If yes, have you filed the Registration Form for Independent Auditors Engaged in Audits of Governmental Entities as required? _____ Yes _____ No
- (12) Do you perform any audits and/or reviews? _____ Yes _____ No
- (13) If you answered "yes" to No. 12, have you performed an audit or review engagement since June 30, 2004? _____ Yes _____ No
- (14) Have you had a peer review? _____ Yes* _____ No**

*If "Yes," please provide the date of the peer review year end: _____

AND if not previously provided to the OAB, please attach:

- a copy of your most recent peer review report and the final letter of acceptance from the sponsoring organization, if such report is unmodified with or without comments; or
- a copy of the report, letter of comments, letter of response, the signed agreement of the conditional letter of acceptance, and final letter of acceptance if the report is modified in any respect or adverse.

**If "No", but the response to Question 12 is "Yes", please provide the audit/review engagement date for the first engagement you performed.

CONTINUE BY COMPLETING PAGES 3 OF THIS FORM BEFORE FILING WITH THE OAB.

PART V: EMPLOYMENT/CONTACT INFORMATION OF RECORD – PLEASE READ CAREFULLY

PART VI: UPDATES TO EMPLOYMENT INFORMATION OF RECORD AS PRINTED ABOVE

(15) **PRIMARY EMPLOYMENT** Change as Follows Effective Date of Change_____ No Change
Practice of Public Accounting Yes No

Business Name or Employer_____

Business Address _____
Address City State Zip Code

Indicate status (check all that apply):

Sole Proprietor Partner Shareholder Member (LLC or PLLC) Employee

(16) **SECONDARY EMPLOYMENT** Change as Follows Effective Date of Change_____ No Change
Practice of Public Accounting Yes No

Business Name or Employer_____

Business Address _____
Address City State Zip Code

Indicate status (check all that apply):

Sole Proprietor Partner Shareholder Member (LLC or PLLC) Employee

(17) Not Presently Employed Retired Disabled

(18) I certify that the burden of proof is on me as the registrant to document that all CPE courses meet all of OAB's requirements of content and subject matter. I have in my possession documents to prove completion of all credits listed. I have not reported any credits previously claimed, and I understand that once claimed, these credits may not be used again in any subsequent filing period. I certify that all the information provided on this permit application form is true and correct and that I have not omitted or suppressed any information that would have a bearing on my eligibility to hold a permit. I further attest that all certified or licensed persons employed by me who practice public accounting in Oklahoma or enter Oklahoma from another state to serve clients hold an Oklahoma CPA certificate or PA license and have a valid individual Permit to Practice Public Accounting issued by the Oklahoma Accountancy Board unless entering Oklahoma under the Substantial Equivalency provisions.

Signature_____ Date _____ () _____
Original Signature Required Daytime Telephone

_____ () _____
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, etc.).

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

DID YOU REMEMBER TO:

ANSWER ALL QUESTIONS OR INDICATE "N/A" ON THE APPLICATION?

ENCLOSED THE THREE LETTERS OF REFERENCE ATTESTING TO MORAL CHARACTER?

COMPLETE REINSTATEMENT IDENTIFICATION AND INFORMATION FOR CERTIFICATE/LICENSE ISSUANCE?

PRINT YOUR NAME ON THE BACK OF YOUR PHOTOGRAPH BEFORE ATTACHING TO THE PHOTO PAGE?

COMPLETE THE INITIAL REGISTRATION FORM?

COMPLETE THE APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING? (IF APPLYING FOR A PERMIT)

INCLUDE YOUR CHECK FOR THE CORRECT AMOUNT AND SIGN YOUR CHECK?

ALL DOCUMENTS MUST BE SUBMITTED TOGETHER

***THIS PAGE IS NOT A PART OF THE APPLICATION.
PLEASE DETACH BEFORE SUBMITTING***