



OREGON BOARD OF ACCOUNTANCY

200 Hawthorne Ave SE, Ste D450, Salem, OR 97301-5289
PH (503) 378-4181 ▪ boa.info@boa.oregon.gov ▪ www.oregon.gov/BoA

Renewal of CPA/PA License – DUE DATE: June 30, 2024 for EVEN-Numbered Licensees only

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Name:	
Active \$255	Inactive \$50	Retired \$50	Muni \$100	License #:	
				Muni #:	
Mailing Address			Alternate Address (Specify)		

Check one box for official mailing address	Firm, Business or Employer name: _____
	Business Address: _____
	City _____ State _____ Zip _____ Phone _____
	Work email Address: _____
Home	Residence Address: _____
City _____ State _____ Zip _____ Phone _____	

Personal email Address: _____ Preferred contact phone _____

If you also work full-time or part-time under a different business name, please provide the name and address of the business below (including any business that is not public accounting):

If you have been issued a Tax Preparer's Identification Number (PTIN), provide the number: _____

Date of Birth (required) _____

Are you interested in serving on the Board or a Committee? (check any that apply) Yes No

Board BOACC Pipeline (PC) Laws & Rules (LRC) Peer Review (PROC)

CPE RECIPROCALITY ATTESTATION:

I certify that (each box must be checked to qualify)

- My principal place of business is outside of Oregon.
- I currently hold an Active License to practice public accounting in another US Jurisdiction.
- I have met compliance for the US Jurisdiction of my principal place of business' CPE renewal requirements including ethics CPE requirement.
- I understand that if my jurisdiction does not have an ethics requirement for renewal, I am not eligible for CPE reciprocity in Oregon.

Principal Jurisdiction:		License Number:		Expiry:	
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(Note: those qualifying for CPE Reciprocity may elect to not complete the Oregon CPE Log.)

Signature:		Date:	
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CONTINUING EDUCATION REPORT (List programs in chronological order)

	COURSE TITLE	SPONSOR	DATE Completed	*CPE Type (see below)	Live (L) or Self-study (S)	NASBA National Registry # (self-study only)	HOURS earned
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

CONTINUING EDUCATION REPORT (List programs in chronological order)

COURSE TITLE	SPONSOR	DATE Completed	*CPE Type (see below)	Live (L) or Self-study (S)	NASBA National Registry # (self-study only)	HOURS earned
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

If you need additional space, attach a photocopy of this report with additional CPE courses. A PDF fillable form can be found on the Board website. A computer generated form is acceptable only if it is produced in an identical format.

*CPE Type	CALCULATE TOTAL CPE HOURS CLAIMED FOR EACH CPE TYPE	HOURS
T	All qualifying TECHNICAL CPE courses not otherwise described	
E	Ethics (4 hours required each renewal period)	
M	Municipal Auditing (24 hours required for Municipal Auditors)	
N	NON-TECHNICAL (limited to 16 hours Active/8 hours Inactive - see Board website for list of non-technical CPE categories)	
B	CPE Course instructor, author of published books or articles, or discussion leader (may not exceed 50% of the total CPE requirement either separately or combined)	

A MINIMUM OF 20 HOURS must be obtained in each year of the renewal period.

CPE Courses completed on or before June 30, but after the date you submit this renewal, may be included on the CPE report. **If you are unable to attend or complete a course before June 30, or a course is cancelled, provide written notice to the Board describing the credits to be removed from your CPE report.**

<i>(calculate subtotals from this page and all attached pages)</i>		HOURS
Check if any of your CPE was prorated. <input type="checkbox"/>	Total CPE hours from 7/1/22 – 6/30/23:	
	Total CPE hours from 7/1/23 – 6/30/24:	
	Carryforward hours applied from last renewal period : (max 20 active/8 inactive)	
	TOTAL CPE HOURS REPORTED:	
	(STAFF USE ONLY)	

PRACTICE INFORMATION

REQUIRED TO BE COMPLETED BY ALL LICENSEES

<p>YOU MUST COMPLETE THIS SECTION Enter the % of time for each area that applies. If none describe your work, please use "other" to explain. You may select multiple work types, but please provide date ranges if applicable.</p>	FULL TIME	PART TIME	<p>Please indicate the types of engagements you performed from 7/1/2022 – 6/30/2024. If you work in Industry or you perform duties that are not listed, please use "other" to describe your duties that are not listed (i.e. Marketing or HR)</p>	
Public Accounting			Attest	%
Private Company/Industry Accountant			Reviews (AR-C Sec 90)	%
Private Company - non-accounting			Compilations (AR-C Sec 80)	%
Government Accountant/Auditor			Preparation Engagements (AR-C Sec 70)	%
Academia (professor/assistant only)			Municipal Audits	%
Attorney			Tax	%
Unemployed			Financial Planning	%
Retired (no employment)			Consulting	%
Other (non-accounting), <i>please describe below</i>			Bookkeeping	%
			Internal Audit/Tax for private company	%
			CFO	%
			Controller	%
			Other or non-accounting (<i>describe in box to the left</i>)	%
			TOTAL (must total 100%)	%

SOLE PRACTITIONERS (if applicable)

Below is the name of the designated point of contact who will be responsible for notifying clients and assuming responsibility for client files in the event I am incapacitated, disappear, die, or cannot otherwise continue services to clients (OAR 801-030-0040(2)(c)).

Name: _____ License # / State issued: _____
(if applicable)

Mailing Address: _____

Telephone #: _____ Email: _____

For licensees who provide services requiring peer review: If you performed **attest, review or compilation services** in Oregon or for Oregon clients from **7/1/2022 - 6/30/2024**, under which registered Oregon firm?

Firm name: _____

I do not perform engagements for Oregon clients and do not work for an Oregon public accounting firm.

Check all engagement types you **intend to perform** in Oregon or for Oregon clients from **7/1/2024 – 6/30/2026**:

- | | | | |
|---------------------------------|---|---------------------------------------|--|
| <input type="checkbox"/> Audits | <input type="checkbox"/> Agreed Upon Procedures | <input type="checkbox"/> ERISA Audits | <input type="checkbox"/> Broker-Dealer |
| <input type="checkbox"/> Review | <input type="checkbox"/> Municipal Audits | <input type="checkbox"/> Compilations | <input type="checkbox"/> FDICIA |

Please answer the following background questions regarding any jurisdiction by clearly marking your answers.
Failure to answer all questions will result in an incomplete application.

		YES*	NO
1	Have you ever been arrested, charged with or convicted of any criminal offense (excluding non-criminal traffic violations) that you have not previously reported to the Board? **	<input type="checkbox"/>	<input type="checkbox"/>
2	Have you ever been party to any legal proceedings related to professional services that you have not previously reported to the Board? **	<input type="checkbox"/>	<input type="checkbox"/>
3	Have you had any professional license suspended, revoked, restricted, disciplined in any way or been the subject of any regulatory (including PCAOB) investigation or action that you have not previously reported to the Board? **	<input type="checkbox"/>	<input type="checkbox"/>
4	Are you currently under investigation or do you have any pending actions by any regulatory agency? If yes, did you previously report to the Board? **	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
5	Do you have any pending action or investigation from a professional organization (AICPA, OAIA, OSCP, PCAOB, etc)? If yes, did you previously report to the Board? **	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
6	Have you had any entity that issues a professional certification, license, or other credential initiate any regulatory action against you that you have not previously reported to the Board? **	<input type="checkbox"/>	<input type="checkbox"/>

*If YES response is related to a BOA matter, please note the Case or INQ number: _____

By signing below, I certify to the truth and accuracy of all statements, answers and representations made in this renewal application and CPE report. This includes all supplementary statements. I also certify that all CPE programs listed contribute directly to my professional competence as a licensee in the State of Oregon.

The Board accepts electronic signatures.

Failure to provide signature below will result in an incomplete application.

Signature
Required

Date

****If you answered YES to any of the questions above and have not previously reported information to the Board, you must provide the following along with this application:**

- Name of the regulatory agency, court or professional society;
- Title of the matter;
- Name of any Oregon licensees or Oregon clients involved;
- Docket number, if applicable;
- Date of occurrence of the event;
- Name of any legal representatives involved;
- A statement of the facts;
- Copies of relevant documents, including but not limited to, regulatory notice, civil complaint, criminal charging document or copies of legal documents indicating your compliance with any requirements imposed upon you; and
- If a settlement was reached, provide the settlement agreement along with the final court order.

Reporting requirements for the questions above are not limited to responses in this application. Licensees are required to report within 45 days of the *resolution* of any civil action related to professional services involving an Oregon licensee or Oregon client. If you are reporting an ongoing matter, you must also report to the Board within 45 days of the conclusion of any civil or regulatory matter and within 10 days of the initiation of any criminal matter/investigation. OAR 801-030-0020(3)

A TO RENEW AS INACTIVE STATUS / \$50.00

TO RENEW AS INACTIVE STATUS, COMPLETE THIS SECTION and sign the certification on page 4:

I hereby apply for inactive status under ORS 673.220 and OAR 801-010-0120. I certify that:

- I hold a license issued under ORS 673.150 or 673.100 which is not suspended, revoked, expired, resigned, or lapsed;
- I will not perform any attest, compilation or review services and I will not prepare any tax returns as a preparer;
- I do not **practice any other forms of public accountancy** as defined in OAR 801-005-0010(48);
- I am **not employed at a public accounting firm**;
- I will use the word "inactive" if I use the CPA or PA designation (OAR 801-010-0120).

My principal place of business is in another state as defined by OAR 801-005-0010(50) and I hold an active license in that jurisdiction.

Print Name

Signature (must also sign certification on page 4)

Date

B TO APPLY OR RENEW AS RETIRED STATUS / \$50.00

TO APPLY OR RENEW AS RETIRED STATUS, COMPLETE THIS SECTION and sign the certification on page:

I hereby apply for retired status under the provisions of OAR 801-005-0010(57) and OAR 801-010-0120(6). Therefore I certify that:

- I have held an active CPA/PA license issued in any U.S. jurisdiction for a combined non-concurrent period of not less than 20 years which is not suspended, revoked, expired, resigned, or lapsed;
- I do not hold ownership interest in a registered CPA or PA firm.
- I will not perform any attest, compilation or review services;
- I will not prepare any tax returns as a preparer if I have been compensated in any manner for my services;
- I will use the word "retired" if I use the CPA or PA designation (OAR 801-010-0120) or sign any documents related to non-compensated services.
- I do not **practice any other forms of public accountancy** as defined in OAR 801-005-0010(48) for direct or indirect compensation, except as allowed under OAR 801-010-0120(6);
 - If working in a public accounting firm as permitted by OAR 801-010-0120(6)(D) I understand that the scope of my permitted services is limited to those that a public accounting firm employee without a license can perform, and thus needs to be supervised by an active licensee and cannot include advice to clients or signing off on any work product.

Print Name

Signature (must also sign certification on page 4)

Date

C DO NOT INTEND TO RENEW LICENSE / NO COST

I DO NOT INTEND TO RENEW and understand by completing this section, along with the certification on page 4, that my license will **LAPSE**.

Lapsed licensees are still under the jurisdiction of the Board. I hereby apply for lapsed status under OAR 801-005-0010(37) and I certify that:

- I hold a license issued under ORS 673.150 or 673.100 which is not suspended, revoked, expired, resigned, or lapsed;
- I will not perform any attest, reviews, or compilation services;
- I am not employed at a public accounting firm and will not seek employment at a public accounting firm until I hold an active permit;
- I will not prepare any tax returns as a preparer;
- I do not practice any other forms of public accountancy as defined in OAR 801-005-0010(48).

Licensees whose license is in lapsed status are not permitted to hold themselves out as a CPA or PA. Licensees who continue to practice with a lapsed license are subject to civil penalties up to \$5,000 per violation and other forms of discipline by the Board for holding out as a CPA or PA and for practicing without a valid license. **Lapsed Oregon licenses will expire after 3 renewal periods.**

My principal place of business is in another state as defined by OAR 801-005-0010(50) and I hold an active license in that jurisdiction.

Print Name

Signature (must also sign certification on page 4)

Date

PAYMENT INFORMATION - Payments Accepted Online Only

LATE fees **MUST** be included with applications *submitted after June 30, 2024*.

For your protection, email submissions will not be accepted.

ACTIVE	\$255	INACTIVE	\$50	RETIRED	\$50	MUNICIPAL	\$100
ACTIVE LATE FEE	\$255	INACTIVE LATE FEE	\$50	RETIRED LATE FEE	\$50	MUNICIPAL LATE FEE	\$100

VISA, MASTERCARD, or Discover only for credit card payments

Please make payment and submit your application using **ONE** of the following options (*please select only ONE*):

Payment by **CREDIT CARD**

The **PAYMENT LINK** is available on the Board website or here at <https://appengine.egov.com/apps/or/boa>

You will be required to upload a copy of your completed renewal application at the time of payment. **The fillable PDF renewal form is recommended.** If you've prepared a CPE report using other software, it can be uploaded as a PDF, Word, or Excel document only. The Board accepts electronic signatures.

You will be required to enter your credit card information, including cardholder name, credit card number, expiration date, CVV number, complete address from your credit card billing statement.

Payment by **ACH** (Payment by **CHECK** via the Board Website)

The **PAYMENT LINK** is available on the Board website or here at <https://appengine.egov.com/apps/or/boa>

You will be required to upload a copy of your completed renewal application at the time of payment. **The fillable PDF renewal form is recommended.** If you've prepared a CPE report using other software, it can be uploaded as a PDF, Word, or Excel document only. The Board accepts electronic signatures.

You will be required to enter your checking account information, including bank routing number and checking account number.

RECEIPTS FOR CREDIT CARD and ACH PAYMENTS:

Upon completion of the online application submission and payment process, you will receive confirmation that your payment was made successfully, and a receipt can be printed before closing the web browser. An automated email notification with receipt will also be sent to the address you entered for the payment. ***Please retain receipt for online payment with your renewal records for verification.***