



OREGON BOARD OF ACCOUNTANCY

CPA INITIAL LICENSE APPLICATION INSTRUCTIONS

INSTRUCTIONS TO APPLICANT:

FORMS and SUBMISSIONS:

1. Applicants must complete the following documents and send to the Board office:

Application Form (including photo and notary certification)

Employment Record

Attest, Tax and/or Industry Worksheet(s)*

Ethics Exam Results (must be sent directly from the vendor to the Board office)

Social Security Form

* Applicants are responsible for demonstrating to the satisfaction of the Board that the applicant has achieved experience in all seven core competencies by providing a written narrative for each competency that is prepared by the applicant and verified by the supervising CPA / PA, that details the experience and provides specific examples supporting each competency.

REQUIREMENTS and SUPERVISION:

Applicants are required to have passed the Uniform CPA Examination and have a minimum of one-year experience under the direct supervision qualified supervisor licensee. A supervisor qualifies to supervise an applicant if they hold an active CPA license during the period of supervision and have had an active license for at least 5 of the past 7 years prior to supervising the applicant. A licensee acting as a consultant or independent contractor to the applicant's employer will not meet the requirement of direct supervision. Direct supervision means that there is regular and meaningful interaction between the supervisor and the applicant in terms of planning, coordinating, guiding, inspecting, controlling and evaluating activities and having authority over the employee being supervised.

ETHICS EXAM:

Applicants are required to complete and pass the Board-approved Ethics Exam. **Grades must be reported directly to the Board by the course sponsor or by another state.** The following organizations offer an ethics exam that is accepted by the Board: <https://www.cpa2biz.com> (AICPA) or <https://www.orcpa.org/store> (OSCPA)

COMPETENCIES:

Applicants must demonstrate competency in the following seven areas:

- Professional Ethics
- Assessing the achievement of an entity's objectives
- Experience in preparing working papers that include sufficient relevant data to support the analysis and conclusions
- Understanding of transaction streams and information systems
- Risk assessment and verification skills
- Decision making, problem solving, and critical thinking in the context of analysis; and
- Quality of communication expressing scope of work, findings and conclusions

IF YOU PASSED THE EXAMINATION IN ANOTHER STATE:

Applicants who passed the CPA exam in another state and are applying for a license in Oregon must have their scores transferred to Oregon. In order to do this, download the [License Transfer Form](#) and send to the state where you were authorized to sit for the CPA exam. Please contact that state prior to sending as many states charge for this service.

FEES

The application fee is \$225 and is non-refundable. This fee covers administrative costs for processing your application. Applicants will be invoiced for the permit fee once the Board determines the minimum requirements for licensure have been met. The certificate and permit card will not be issued until the permit fee is received.

Applicants have the option of receiving the standard size certificate which is 11 x 14, or for an additional \$15 can choose to order a 16 x 20 certificate.

The Board accepts Visa, MasterCard and checks payable to the Oregon Board of Accountancy. Applicants applying from a foreign country must pay with a credit card, international money order or by a check drawn from a United States bank.



OREGON BOARD OF ACCOUNTANCY

CPA INITIAL LICENSE APPLICATION

FOR CPA CERTIFICATE AND PERMIT TO PRACTICE PUBLIC ACCOUNTING

FEE: \$225.00

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GENERAL INFORMATION

| | | | |
|------------|-------|--------|------|
| PRINT | FIRST | MIDDLE | LAST |
| Full Name: | | | |

Previous Name(s):

I would like my name lettered on my certificate as:

IF YOU USE A PO BOX OR OTHER MAIL SERVICE YOU MUST ALSO PROVIDE A PHYSICAL ADDRESS. PLEASE CHECK BOX TO INDICATE OFFICIAL MAILING ADDRESS

Physical Home Address:

City:

State:

Zip Code:

PO Box:

Phone #:

E-mail:

IF SELF-EMPLOYED, INCLUDE NAME OF BUSINESS, TYPE OF BUSINESS AND ADDRESS. INDICATE IF UNEMPLOYED.

*Employer Name:

Employment Physical Address:

City:

State:

Zip Code:

PO Box:

Phone #:

E-mail:

Uniform CPA Exam passed in _____ on _____
STATE EXAM DATE (MONTH / YEAR)

How did you qualify for CPA Exam? 150 semester hours? Bachelor Degree

Are you transferring CPA exam scores from another state?

Name State:

List any state(s) in which you have previously held a valid permit to practice public accounting:

| | | | | | |
|-------|-----------|-------------|-------|-----------|-------------|
| STATE | LICENSE # | DATE ISSUED | STATE | LICENSE # | DATE ISSUED |
|-------|-----------|-------------|-------|-----------|-------------|

BOA USE ONLY

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|-------|----------------|------|---------|--------|
| CLERK | DATE PROCESSED | SEQ# | BATCH # | LAST 4 |
|-------|----------------|------|---------|--------|

Oregon Board of Accountancy Employment Record

This form is part of the application for certification and the completed form must be returned to the Oregon Board of Accountancy with your application. **Include additional pages if necessary. Please type or print. Experience and exam requirements must be completed within eight years immediately preceding the date of this application.**

| 10-YR Employment Record <small>Include periods of unemployment. Leave no gaps in dates of employment From/To</small> | Employer <small>List all employers for previous 10 years beginning with earliest</small> | Complete Address of Employer, <small>include contact person's name.</small> | Phone Number | <small>Directly Supervised by CPA or PA?</small> Yes/No | <small>Type</small> ✓ Attest | <small>Type</small> ✓ Other Prof Stds | <small>Type</small> ✓ Industry Gov't or Other |
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ATTEST/ASSURANCE: Employment with a CPA or PA whose practice includes public accounting services using auditing and accounting skills and issuance of reports on financial services.

OTHER PROFESSIONAL STANDARDS: Professional services performed in accordance with other standards, including consulting services, tax practice, financial planning, internal audits, government finance management, and regulatory agencies.

INDUSTRY GOVERNMENT: Experience may be obtained while the applicant is employed in industry, government or other settings under the direct supervision of a qualified supervisor licensee. Industry, government or other experience should demonstrate an understanding of the industry in which the entity operates, including the employer's competition (or other similar service providers in the case of government) and key competitive factors that affect the industry. This experience is evaluated on a case-by-case basis to ensure that it is equivalent to public accounting experience.

Print Name _____ Signature _____ Date _____

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ALL APPLICANTS MUST ANSWER THE FOLLOWING QUESTIONS

YES NO

A) Are you now or have you ever applied for or been issued a certificate or license as a CPA or PA in this or any other state?

B) Have you ever been arrested, charged with or convicted of a felony?

C) Have you been arrested, charged with or convicted of a non-felony crime in which the essential element is fraud, dishonesty or misrepresentation?

D) Have you been a party to any legal proceedings including any non-disclosure agreements or tolling (deadline extension/suspension) agreements?

E) Have you had any professional license suspended, revoked or restricted or been the subject of any regulator's investigation or action?

F) Are you **currently** under investigation or have action pending by another regulatory agency?

G) Do you have any pending expulsions or have you been expelled from a professional society?

If you answered **yes** to any of the questions above, please complete the [Disposition Form](#)

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CERTIFICATION

I certify to the truth and accuracy of all statements, answers and representations made in the foregoing application, including all supplementary statements. I understand that any certificate issued to me must be surrendered upon demand by the Oregon Board of Accountancy upon my failure to pay the fees prescribed by law, or upon revocation by the Board of my certificate, or for other causes as prescribed by law. I understand and agree that the Board may investigate the statements made on this application, and may conduct other investigations, including a criminal records check.

Signature _____

Date _____

Affix recent photo of applicant taken within the past 6 months

NOTARY CERTIFICATE

State of _____

My Commission Expires _____

County of _____

Signed or attested before me on _____ 20_____ by _____

Notary Public Signature _____

ANY FALSE STATEMENT OR MISREPRESENTATION ON THIS APPLICATION IS CAUSE FOR DENIAL OF THE APPLICATION OR REVOCATION OF ANY LICENSE ISSUED UNDER THIS APPLICATION

~MUST ACCOMPANY FIRM REGISTRATION APPLICATION~

I authorize the Oregon Board of Accountancy to charge my credit/debit card listed below, and if necessary, to initiate adjustments for any transactions credited or debited in error.

Name

Signature

Date

\$225.00 — Application fee (Required)

CARDHOLDER'S INFORMATION: (Please **PRINT** and provide **ALL** information.)

Charge Amount:

VISA OR MasterCard

Expiration Date:

Card Number:

Cardholder Name (as it appears on the card):

Cardholder Billing Address:

Street/ Apartment #

City

State

Zip Code

Daytime Phone Number

Cardholder's Signature

Date

If paying by **Check**, make check payable to:
Oregon Board of Accountancy

MAIL TO:

Oregon Board of Accountancy
Unit 05
PO Box 4395
Portland, OR 97208-4395

If paying by **Credit Card**, you may mail or fax to:
Oregon Board of Accountancy
3218 Pringle Rd SE #110
Salem, OR 97302

OR

FAX: 503-378-3575

DO NOT SEPARATE THIS SHEET FROM YOUR APPLICATION FORM.