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OKLAHOMA ACCOUNTANCY BOARD  
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## 2024 INDIVIDUAL REGISTRANT REPORTING FORM

(Name) \_\_\_\_\_ (Cert. /License Number, If Known) \_\_\_\_\_

(Address) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

(Primary Phone) \_\_\_\_\_ (Secondary Phone) \_\_\_\_\_

(Email) \_\_\_\_\_

For Board Use Only

### PART I: INFORMATION OF RECORD – REQUIRED

Changes of professional status or mailing address (including email) which occur subsequent to registration MUST be reported to the OAB within 30 days of the change.

- |   | <b>Yes</b>               | <b>No</b>                |
|---|--------------------------|--------------------------|
| 1. 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.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. a. If you answered "Yes" to question 1 above, is your accounting office located in Oklahoma?   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Do you enter Oklahoma from another jurisdiction to serve clients in Oklahoma?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. <input type="checkbox"/> Not presently employed <input type="checkbox"/> *Retired and not employed <input type="checkbox"/> *Disabled beyond all gainful employment  |                          |                          |
| <i>*If you checked Retired or Disabled status, you are eligible for a waiver and do not need to continue with this form. The fee waiver applications are located under the 'Forms' tab on our website.</i>            |                          |                          |

4. Primary Employment: **Accounting Related:**  Yes  No

Classification:  Public Accounting     Industry     Government     Academia

Role:  Sole Proprietor     Partner     Shareholder     Member (LLC or PLLC)     Owner     Staff/Employee

Business Name or Employer \_\_\_\_\_  DBA

Business Address \_\_\_\_\_

Address City State Zip Code

5. Secondary Employment: **Accounting Related:**  Yes  No

Classification:  Public Accounting     Industry     Government     Academia

Role:  Sole Proprietor     Partner     Shareholder     Member (LLC or PLLC)     Owner     Staff/Employee

Business Name or Employer \_\_\_\_\_  DBA

Business Address \_\_\_\_\_

Address City State Zip Code

## PART II: CPE EXEMPTION - REQUIRED

**NOTE: If you performed any accounting related services in 2023, you are not eligible for an exemption unless you changed to a retired status in 2023 or unless you were initially certified in 2024.**

6. I am claiming an exemption to the CPE requirement for calendar year 2023 and certify that as of the beginning date of my exempt status I have not performed any accounting related services for my employer, the public or anyone other than myself or non-compensated services for my immediate family members:  Yes  No
7. I am claiming an exemption to the CPE requirement for calendar year 2023 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 accounting related services
  - e.  I was initially certified in 2024 and I do not have a CPE requirement for 2023.
  - f.  I am a certificate holder who resides and is registered as a CPA or PA in another state, who does not serve Oklahoma clients, and demonstrates compliance with my resident state's CPE requirements.

**Note: You are required to notify the OAB within 30 days of any change in employment status that would affect your CPE exemption.**

## PART III: APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING

8. I am filing this Reporting Form in conjunction with an application for a permit to practice.  Yes  No (*Skip to Part V*)
9. 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 the last day of your birth month.
- 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 (For Licensure)**" (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.

**Note: If you are renewing a lapsed permit or applying for an initial permit you must have completed 40 hours of CPE in the previous calendar year or within the last 365 days. Certificates must be submitted to the Board.**

10. Indicate appropriate compliance period:
- a.  All CPE credits were earned in calendar year 2023 **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 IV: CPE REPORTING INFORMATION – REQUIRED UNLESS CLAIMING AN EXEMPTION

11. I am reporting CPE for the period January 1 through December 31, 2023, during which I earned:
- \_\_\_\_\_ credits related to professional ethics
  - \_\_\_\_\_ 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
  - \_\_\_\_\_ credits related to the performance of compilations
  - \_\_\_\_\_ total CPE credits

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

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 12. Did you perform an attestation engagement last year (Audit, Review or Agreed Upon Procedure)?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Did you perform an audit of an Oklahoma government entity/public school last year?<br><i>*Registrants must submit OAB Form R011 Application for Government Auditor List prior to engaging to perform an audit of an Oklahoma government entity/public school.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Did you perform a compilation last year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. I am currently enrolled in a Board approved administering entity's peer review program.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. If 'Yes' to #15, enter your AICPA Firm Number: _____  |                          |                          |

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"/> Enrollment in an OAB approved peer review program is required within 12 months of performing initial audit, review, or agreed upon procedure engagement.	

**PART VII: FEE SCHEDULE**

Use the table below to determine your fees due.

<b>Registration Fee</b>	\$75.00	\$50 (if 65 years of age or older)
<b>Permit Fee</b>	\$125.00	
<b>Late Filing Fee</b>	\$75.00	\$50 (if 65 years of age or older)

NOTE: If you register after the last day of your birth month but within 30 days after the last day of your birth month, a late fee of \$75.00 also applies (\$50 for registrants 65 years of age or older). Failure to register within 30 days of the last day of your birth month will result in automatic revocation of your certificate.

18. Registration Fee: \$ \_\_\_\_\_
19. Permit Fee (if applicable): \$ \_\_\_\_\_
20. Late Fee (If applicable): \$ \_\_\_\_\_
21. I am submitting a total fee of \$ \_\_\_\_\_

Add the fees from 18 through 20 together to arrive at the total fee due. Make check or money order payable to OAB. **You are strongly encouraged to send one check for all fees.**

Pursuant to the Oklahoma Accountancy Act and Oklahoma Administrative Code, all filing requirements, fees, and CPE requirements shall be waived for any certificate holder called to active military duty. (Please provide a copy of your orders.) The first year registration fee for an active duty military spouse shall be waived upon written request.

**PART VIII: ATTESTATION - REQUIRED**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>22.</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>               | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>23.</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> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>24.</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>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>25.</b> I attest that all the information that I have provided is true and correct. I further understand that I am subject to and will abide by the Oklahoma Accountancy Act, the Board's rules, and the American Institute of Certified Public Accountants' Code of Professional Conduct.  |                          |                          |

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*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).*