



**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 Reinstate –  
Within 1 Year of Cancellation or Revocation**

The following forms are required to complete the reinstatement process:

**OAB FORM R009-A**

Reinstatement Application

**OAB FORM R006**

Notice of Return to Active Status

**AICPA Professional Ethics Examination**

**Required of all applicants**

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(F) of the Act and Section 10:15-35-1(3) of the Oklahoma Administrative Code (OAC)].

**Letters of Reference**

**Required of all applicants**

All reinstatement applicants must submit three letters of reference. The authors of these letters cannot be related to you, and the letter must attest to your character, ability and experience. The letters must be originals containing the author's signature and not be over 60 days old.

**Application for Permit to Practice Public Accounting/CPE Reporting Form**

If you are applying for a permit to practice, you must also submit documentation (CPE certificates) verifying 40 hours of CPE obtained in the calendar year preceding the date of the application or in the 365 days preceding the date of the application. For assistance on CPE requirements, please contact the CPE Coordinator at (405) 522-3092.

**Background Checks**

The OAB will obtain a background check for all reinstatement applicants to ascertain criminal history and adherence to the professional code of conduct. The cost of \$15 for the Criminal History search will be paid by the applicant.

## Permit to Practice Public Accounting

### **Required of Applicants Who Practice Public Accounting in Oklahoma**

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, unless you are entering the state under the substantial equivalency provisions of Section 15.12A of the Act. 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. Permits to practice must be renewed annually as they expire on the last day of the registrant's birth month.

### Ethics Examination FAQs

***Am I required to complete an ethics examination?*** All applications for reinstatement of certificates and licenses 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 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?*** You do not have to take the exam again if you can submit sufficient documentation to show you successfully completed the exam (score of 90% or above).

***What is the process for meeting the ethics examination requirement?***

- Ordering – "Professional Ethics: The AICPA's Comprehensive Course" is ordered through [www.aicpastore.com](http://www.aicpastore.com) and is available as a text book or online.
- Grading – 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.

***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.



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## APPLICATION TO REINSTATE CPA CERTIFICATE OR PA LICENSE WITHIN 1 YEAR OF CANCELLATION OR REVOCATION

- Certified Public Accountant Certificate No. \_\_\_\_\_ Issued \_\_\_\_\_.
- Public Accountant License No. \_\_\_\_\_ Issued \_\_\_\_\_.

The Oklahoma Accountancy Act (Act) and Title 10 of the Oklahoma Administrative Code (OAC) set forth the conditions under which reinstatement may be granted.

### INSTRUCTIONS

Submit all forms to the Oklahoma Accountancy Board (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 OAC. 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.

### **PART I: INFORMATION OF RECORD – REQUIRED**

1. Name on Certificate: \_\_\_\_\_
2. Mailing Address: \_\_\_\_\_  
(Number and Street) (City and State) (Zip Code)
3. Email Address: \_\_\_\_\_
4. Primary Phone: \_\_\_\_\_ 5. Secondary Phone: \_\_\_\_\_
6. Date of Birth: \_\_\_\_\_ 7. Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_
8. Are you a resident of the State of Oklahoma? Yes  No
9. If your certificate/license is reinstated, do you plan to practice public accounting in the State of Oklahoma? Yes  No
10. Are you affiliated with a public accounting firm engaging in the practice of public accounting in the State of Oklahoma? Yes  No
11. If not Oklahoma, in what state do you hold your original certificate/license to practice? \_\_\_\_\_

**12. Employment: Check all that apply in each group below:**

Classification:  Public Accounting  Industry  Government/Educator

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

Business Name or Employer: \_\_\_\_\_

Business Address: \_\_\_\_\_  
Address City State Zip Code

*Changes of employment, professional status or mailing address MUST be reported to the OAB within 30 days of the change.*

**PART II: APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING - REQUIRED**

**13.** I am applying for a permit to practice public accounting. I have completed with a score of 90% or above the AICPA's Ethics Examination course entitled "**Professional Ethics: The AICPA's Comprehensive Course**" as part of my reinstatement requirement. Attach a copy of the certificate of completion and/or the electronic page from the AICPA showing your score. Yes  No  (If 'No', skip to Part III)

**My certificates of completion are attached. A minimum of 40 CPE credits are required to obtain a permit.**

**14.** I have completed \_\_\_\_\_ total CPE credits:

**15.** Indicate appropriate compliance period:

- a. \_\_\_\_\_ All CPE credits were earned in the previous calendar year **OR**
- b. \_\_\_\_\_ All CPE credits were earned in the 365-day period immediately preceding my application date.

**PART III: ACCOUNTING SERVICES PERFORMED - REQUIRED**

**16.** Check all services associated with accounting work performed whether for an employer, the public, anyone other than yourself, or non-compensated services for immediate family members.

- Audits/Reviews  Compilations  Attest services  Investment counseling  Tax planning services
- Tax return preparation  Financial planning  Bookkeeping  Management advisory services

*Note: You must notify the Oklahoma Accountancy Board (OAB) within thirty days if you perform any attest engagements as a non-incorporated sole-proprietor.*

**PART IV: CHRONOLOGICAL STATEMENT – REQUIRED**

**17.** Show below a complete statement of your time during the interim when your Oklahoma Certificate or License was not valid. (Use a separate sheet, if needed):

Inclusive Dates (MM/YY)		Employed by	Job Title/Postion	City and State	Public Accounting
From	To				
- Present					Y or N
					Y or N
					Y or N
					Y or N

**PART V: ATTESTATION & SIGNATURE**

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.

- 18. 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? Yes  No  **If YES to any of these questions**, attach a written explanation.
- 19. 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? Yes  No  **If 'Yes' to any of these questions**, attach a written explanation.
- 20. Have you ever voluntarily surrendered your right to practice or been barred or suspended from practice by any Federal or State regulatory authority? Yes  No  **If 'Yes'**, attach a written explanation.
- 21. 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)? Yes  No  **If 'Yes'**, submit a written explanation.
- 22. Have you ever had any professional credential cancelled, revoked, or suspended by enforcement action that has not been previously reported to the OAB? Yes  No  **If 'Yes'**, attach a written explanation.

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 ascertain criminal history 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 Act and Title 10 of the OAC, including Subchapter 39, the Rules of Professional Conduct, and I will comply with the provisions thereto.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

## PART VI: REINSTATEMENT FEE SCHEDULE

The following fees are due with the application for reinstatement.

Application Fee	\$125 (Non-refundable)
Registration Fee	\$75 (\$50 if age 65 or older)
*Late Fee	\$75 (\$50 if age 65 or older)
Criminal History Search	\$15
<b>Basic Fees Due</b>	<b>\$290 (\$240 if age 65 or older)</b>
Optional Fees: (mark if applicable)	
<input type="checkbox"/> Permit Fee	\$125
<input type="checkbox"/> **Duplicate Certificate/License	\$150
<b>Total Fees Enclosed</b>	<b>\$</b>

### NOTES:

- \* A late fee is assessed if your Certificate or License was automatically revoked pursuant to the provisions of Section 15.14 of the Oklahoma Accountancy Act.
- \*\* A duplicate certificate/license will be issued only if the original document was previously surrendered to the Board.



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**NOTIFICATION OF RETURN TO ACTIVE STATUS (RTAS)  
FOR CONTINUING PROFESSIONAL EDUCATION (CPE)**

Cert/Lic No. \_\_\_\_\_ Name: \_\_\_\_\_

Phone #: \_\_\_\_\_ Email : \_\_\_\_\_

**NOTICE OF RETURN TO ACTIVE STATUS:**

The effective date of my return to active status is: \_\_\_\_\_  
(Date you began performing work associated with accounting or reinstated your CPA certificate)

Employer: \_\_\_\_\_

Employer Address: \_\_\_\_\_  
\_\_\_\_\_

**Return to Active Status requirements are outlined in Section 10:15-30-9 of the Oklahoma Administrative Code. Briefly summarized:**

- ✓ Registrants are required to complete 40 hours of CPE for each year CPE was not reported to the Board, either due to an exemption, revocation, or cancellation. Maximum - 120 hours.
- ✓ 40 hours of CPE are due within 60 days of the date of return to active status
- ✓ Remaining hours are due within one year of the date of return to active status
- ✓ 4 hours of ethics must be earned if the registrant owes 120 hours of CPE
- ✓ 2 hours of ethics must be earned if the registrant owes fewer than 120 hours of CPE
- ✓ Any CPE hours earned while exempt, revoked, or cancelled, during the preceding three years may be claimed

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

**Please attach CPE documentation that you wish to apply towards your RTAS. Correspondence will be sent to you detailing your requirements for the Return to Active Status process. For additional information please contact Heather Grable, CPE Coordinator, at (405) 522-3089.**

## **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) The three (3)-year CPE cycle of a registrant returning to active status shall begin January 1 of the year in which the registrant returns to active status. Forty (40) hours of the CPE credit reported to meet the requirements to return to active status will be counted toward the three (3)-year CPE cycle for the calendar year in which it is earned if the credit is earned:
  - (A) within the calendar year the registrant returns to active status, or
  - (B) within one year of the date the registrant returns to active status.
- (2) For each calendar year in which the registrant claimed an exemption or failed to report CPE pursuant to the CPE requirement, the registrant must complete forty (40) hours of CPE.
- (3) The maximum number of CPE hours required to return to active status shall be one hundred twenty (120) hours, including at least four (4) hours of professional ethics.
- (4) If the number of CPE hours required to return to active status is fewer than one hundred twenty (120), two (2) hours of professional ethics must be included.
- (5) The registrant may claim any CPE hours earned while on inactive status during the preceding three (3)-year period.
- (6) A registrant who immediately gives written notice to the Board upon changing to active status may be granted the following time periods in which to complete the CPE required by this section:
  - (A) Sixty (60) days from the date of the return to active status for registrants needing forty (40) or fewer hours of CPE; and
  - (B) One year from the date of the return to active status for any additional CPE above the (40) hours described in (A) above.
- (7) A registrant must document, on a form prescribed by the Board, all qualified CPE required by this rule.
- (8) 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.