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CONTINUING PROFESSIONAL EDUCATION (CPE) EXEMPTION AFFIDAVIT

All registrants are subject to CPE requirements unless approved for a CPE exemption. Effective date of the exemption is determined on a case-by- case basis.

SECTION I – AFFIDAVIT

I, _____ (Full Name), hold Oklahoma Accountancy Board CPA/PA # _____ which certifies me as a Certified Public Accountant or Public Accountant in the State of Oklahoma. I hereby request an exemption from the Oklahoma Board of Accountancy (OAB) mandatory continuing professional education (CPE) requirement according to Section 10:15-30-8 of the Oklahoma Administrative Code.

SECTION II – EXEMPTION

Please select one of the options below:

Retired – I have retired from all forms of employment effective _____ (date)

Note: Full retirement status with registration fee waiver requires submission of the Retired Status Application.

CPE Reciprocity – I am a certificate holder who resides and is registered as a CPA/PA in another state, who does not serve Oklahoma clients, and demonstrates compliance with my resident state's CPE requirements.

CPA/PA Certificate # _____ State: _____

Active Military – The effective date of my active military status is _____ (date).

Please include a copy of your military orders.

Disabled – The effective date of my disabled status is _____ (date).

Please include a copy of your official disability notice or a letter from your physician. Note: Full disabled status with registration fee waiver requires submission of the Disabled Status Application.

Inactive – I ceased performing work associated with accounting on _____ (date)

I am: (A) not employed due to circumstances other than retirement, military service, or disability

(B) employed but not performing any services associated with accounting work.

(Must complete Section III)

Please Note:

The term "associated with accounting work" shall include but is not limited to the following:

- (i) working or supervising work performed in the areas of financial accounting and reporting; tax compliance, planning or advice; management advisory services; accounting information systems; treasury, finance or audit or preparing personal financial statements or investment plans; or
- (ii) representing to the public, including an employer, that the registrant is a CPA or PA in connection with the performance or sale of any services or products involving accounting work, including such designation on a business card, letterhead, promotional brochure, advertisement, office, website or any electronic media.

Accounting Related Work Commonly Mistaken as “Non-Accounting”:

- Accounts Payable/Accounts Receivable
- Cash Management
- Cash Flow Analysis
- Consult on Tax or Financial Matters
- Entering or Reviewing Financial Transactions or Accounting Records
- Financial Statement Analysis or Review
- Internal Control Review or Advice
- Management Advisory Services (Financial-Focused)
- Strategic Financial planning (Specifically related to mergers and acquisitions)
- Tax Planning or Strategy

SECTION III – EMPLOYMENT (Inactive Exemption only)

Start Date: _____ Employer: _____

Job Title: _____ Job Duties: _____

I attest the job duties listed are correct and confirm there is no reliance on his/her expertise as a CPA/PA.

Supervisor’s Signature/ Date

Check here if you do not have an immediate supervisor

SECTION IV – ATTESTATION

This is an exemption from CPE reporting only. My CPA Certificate is still Active. I am required to complete a yearly registration renewal and pay applicable fees during my birth-month to remain in good standing. _____(Initials Required)

If I no longer meet the outlined requirements for the specified exemption, I will notify the Board immediately. _____(Initials Required)

I will be subject to the Return to Active Status CPE requirements outlined in Section 10:15-30-9 of the Oklahoma Administrative Code if I no longer qualify for the exemption. _____(Initials Required)

I cannot hold a permit to practice public accounting in Oklahoma while claiming a CPE exemption. Permits currently in effect will be cancelled immediately. _____(Initials Required)

Signature

Date Signed

Subscribed and sworn to before me this _____ day of _____, 20 _____

County of _____

State of _____

(SEAL)

Notary Signature

My commission expires: _____

Oklahoma Administrative Code

10:15-30-8. Exceptions to CPE reporting requirements.

All certificate and license holders must comply with CPE reporting requirements unless exempted below.

(1) The Board exempts from the requirements of CPE the following classifications:

- (A) Retired certificate or license holders who are no longer employed or practicing public accounting;
- (B) Certificate or license holders who are on active military service;
- (C) Disabled certificate or license holders who are no longer employed or practicing public accounting due to medical circumstances;
- (D) Certificate or license holders who are (A) not employed due to circumstances other than retirement, military service or disability or (B) certificate or license holders employed but not performing any services associated with accounting work. For purposes of this section, the term "associated with accounting work" shall include but is not limited to the following:
 - (i) working or supervising work performed in the areas of financial accounting and reporting; tax compliance, planning or advice; management advisory services; accounting information systems; treasury, finance or audit or preparing personal financial statements or investment plans; or
 - (ii) representing to the public, including an employer, that the registrant is a CPA or PA in connection with the performance or sale of any services or products involving accounting work, including such designation on a business card, letterhead, promotional brochure, advertisement, office, website or any electronic media.
- (E) Certificate or license holders who reside and are registered as a CPA or PA in another state, who do not serve Oklahoma clients, and who demonstrate compliance with the resident state's CPE requirements. Registrants whose state of residence does not have a CPE requirement shall comply with Oklahoma CPE reporting requirements.

(2) In order to be granted an exemption based on 10:15-30-8(1) above, certificate and license holders must request an exemption each year in a format prescribed by the Board as required in 10:15-30-5(b). An exemption may be denied at any time if it is determined that the certificate or license holder was not eligible for the exemption claimed.

(3) In order for an exemption to be granted under 10:15-30-8(1) above, the Board may require the following affidavits:

- (A) The 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; and
- (B) The 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.
- (C) The registrant completes and forwards to the Board a sworn affidavit indicating that the registrant resides out of state, is registered as a CPA or PA in that state, is not serving Oklahoma clients, and is compliant with the resident state's CPE requirement.

(4) The Executive Director or his/her designee may grant extensions or exemptions for good cause on a case by case basis, and a report of such actions shall be provided to the Board.

(5) A certificate or license holder exempt from the requirement of CPE by reason of retirement or inactive status must indicate "retired" or "inactive" if they use their "CPA" or "PA" designation in any manner.