

Pursuant to 10:15-37-11 of the Oklahoma Administrative Code, the following crimes, as set out in Title 21 of the Oklahoma Statutes, shall disqualify an individual from obtaining or holding an Oklahoma CPA certificate or PA license. In addition, "disqualifying crimes" shall be deemed to include crimes under any federal law, state law, or valid town, city or county ordinance, that are substantially similar to those identified on this list. Expunged criminal history does not require disclosure and is not deemed disqualifying.

<b>Citation</b>	<b>Crime</b>
21 O.S. §380	<b>Bribery of Fiduciary</b>
21 O.S. §380.1	<b>Commercial Bribery involving an Insured Depository Institution or Credit Union</b>
21 O.S. §381	<b>Bribing Officers</b>
21 O.S. §382	<b>Officers Receiving Bribes</b>
21 O.S. §383	<b>Bribery of Judicial Officers, Jurors, etc.</b>
21 O.S. §384	<b>Acceptance of Bribe by Juror, Arbitrator, etc.</b>
21 O.S. §388	<b>Attempts to Influence Juror</b>
21 O.S. §399	<b>Athletic Contests - Bribery</b>
21 O.S. §400	<b>Acceptance of Bribe in Connection with Athletic Contest</b>
21 O.S. §451	<b>Offering Forged or Fraudulent Evidence</b>
21 O.S. §452	<b>Practicing Fraud or Deceit on a Witness</b>
21 O.S. §453	<b>False Preparation of Exhibits as Evidence</b>
21 O.S. §454	<b>Destroying Evidence</b>
21 O.S. §455	<b>Preventing Witness from Giving Testimony</b>
21 O.S. §456	<b>Bribing Witness to Falsely Testify - Subornation of Perjury</b>
21 O.S. §461	<b>Theft, Destruction, etc. of Records by Custodian</b>
21 O.S. §462	<b>Theft, Destruction, etc. of Records by Others</b>
21 O.S. §463	<b>Offering False or Forged Instruments for Recordation</b>
21 O.S. §464	<b>Forgery of Name on Court Documents, etc.</b>
21 O.S. §500	<b>Perjury</b>
21 O.S. §504	<b>Perjury by Subornation - Attempted Perjury by Subornation</b>
21 O.S. §505	<b>Subornation of Perjury</b>
21 O.S. §644	<b>Punishment for Assault and Battery</b>
21 O.S. §644.1	<b>Domestic Abuse with Prior Pattern of Physical Abuse - Penalty</b>
21 O.S. §645	<b>Assault, Battery, or Assault and Battery with Dangerous Weapon</b>
21 O.S. §649	<b>Assault and Battery upon Police Officer, Sheriff, etc. - Penalties</b>
21 O.S. §650	<b>Aggravated Assault and Battery upon Law Officers</b>

21 O.S. §650.2	<b>Aggravated Assault and Battery upon certain State Agency Employees</b>
21 O.S. §650.4	<b>Assault and Battery upon Emergency Medical Care Provider</b>
21 O.S. §650.5	<b>Aggravated Assault and Battery or Assault with a Firearm upon Emergency Medical Technician or Care Provider</b>
21 O.S. §650.6	<b>Assault and Battery upon Officers of Court, Witnesses or Jurors</b>
21 O.S. §650.7	<b>Assault on Employee by Parent or Student</b>
21 O.S. §650.8	<b>Assault and Battery upon Employee of Office of Juvenile Affairs</b>
21 O.S. §650.9	<b>Unlawful for Person in Custody to Transfer Bodily Fluids upon State Employee</b>
21 O.S. §650.11	<b>Medical Battery</b>
21 O.S. §651	<b>Administering Poison with Intent to Kill</b>
21 O.S. §652	<b>Shooting with Intent to Kill - Assault and Battery with Deadly Weapon, Etc.</b>
21 O.S. §653	<b>Punishment for Assault with Intent to Kill Unless Otherwise Prescribed</b>
21 O.S. §681	<b>Assault with Intent to Commit Felony</b>
21 O.S. §701.7	<b>Murder in the First Degree</b>
21 O.S. §701.8	<b>Murder in the Second Degree</b>
21 O.S. §701.16	<b>Solicitation for Murder in the First Degree</b>
21 O.S. §715	<b>First Degree Manslaughter - Punishment</b>
21 O.S. §722	<b>Second Degree Manslaughter - Punishment</b>
21 O.S. §741	<b>Kidnapping</b>
21 O.S. §745	<b>Extortionate Kidnapping - Aiding in Exchange of Money</b>
21 O.S. §748	<b>Human Trafficking</b>
21 O.S. §759	<b>Maiming - Punishment</b>
21 O.S. §760	<b>Female Genital Mutilation - Penalties</b>
21 O.S. §798	<b>First Degree Robbery - Punishment</b>
21 O.S. §799	<b>Second Degree Robbery - Punishment</b>
21 O.S. §800	<b>Robbery Committed by Two or More Persons - Penalty</b>
21 O.S. §801	<b>Robbery or Attempted Robbery with Dangerous Weapon or Imitation Firearm - Punishment</b>
21 O.S. §832	<b>Mingling Poison, Drugs, or Sharp Objects with Food, Drink, etc.</b>
21 O.S. §838	<b>Threatening or Intimidating Employers</b>
21 O.S. §843.1	<b>Abuse, Neglect or Financial Exploitation by Caretaker</b>
21 O.S. §843.3	<b>Penalties (abuse of vulnerable adult)</b>
21 O.S. §843.4	<b>Exploitation of Elderly Persons or Disabled Adults</b>
21 O.S. §843.5	<b>Abuse, Neglect, Exploitation or Sexual Abuse of a Child</b>
21 O.S. §849	<b>Wiring or Equipping of Vehicles or Structures with Explosives</b>
21 O.S. §850	<b>Malicious Harassment Based on Race, Color, Religion, Ancestry, National Origin, Disability</b>
21 O.S. §851	<b>Abandoning Child under the Age of Ten</b>
21 O.S. §852	<b>Omission to Provide for a Child</b>

21 O.S. §852.1 **Child Endangerment by Permitting Child Abuse**  
21 O.S. §853 **Desertion of Wife or Child under 15**  
21 O.S. §856 **Delinquent Minor - Contributing to Delinquency**  
21 O.S. §856.1 **Causing, Aiding or Encouraging Minor to Commit Drug Related Crime**  
21 O.S. §856.2 **Harbouring Endangered Runaway Child**  
21 O.S. §856.3 **Gang-related Offense as Condition of Membership in Criminal Street Gang**  
21 O.S. §858 **Parent or Guardian of Minor Child in Possession of Firearm on School Property**  
21 O.S. §866 **Trafficking in Children**  
21 O.S. §870 **Duty to Report Trafficking in Children**  
21 O.S. §885 **Incest**  
21 O.S. §891 **Maliciously, Forcibly or Fraudulently Taking or Enticing Away Children**  
21 O.S. §1021 **Indecent Exposure - Indecent Exhibitions - Obscene or Indecent Writings, Pictures, Etc.**  
21 O.S. §1021.2 **Minors - Obscene or Indecent Writings, Pictures, Etc.**  
21 O.S. §1021.3 **Guardians - Parents - Custodians - Consent to Participation of Minors in Obscene Writings, Pictures, Etc.**  
21 O.S. §1024.2 **Purchase, Procurement, or Possession of Obscene Material**  
21 O.S. §1028 **Prostitution - Maintaining House - Transporting Person**  
21 O.S. §1029 **Engaging in or Soliciting Prostitution - Child Prostitution - Human Trafficking**  
21 O.S. §1040.8 **Publication, Distribution, or Participation in Preparation of Any Obscene Material or Child Pornography**  
21 O.S. §1040.12a **Aggravated Possession of Child Pornography**  
21 O.S. §1040.13 **Prohibited Acts - Felony (obscene material and child pornography)**  
21 O.S. §1040.13a **Soliciting Sexual Conduct or Communication with Minor by use of Technology**  
21 O.S. §1040.13b **Nonconsensual Dissemination of Private Sexual Images**  
21 O.S. §1040.21 **Sending or Selling of Materials with Knowledge of Judgment**  
21 O.S. §1040.22 **Contempt (obscene material and child pornography)**  
21 O.S. §1073 **Punishment for Promoting Pyramid Scheme**  
21 O.S. §1082 **Part of Act Committed Outside State**  
21 O.S. §1085 **Unlawful Restraint of a Female in a Prostitution House**  
21 O.S. §1086 **Owner or Proprietor Permitting Violation**  
21 O.S. §1087 **Offering or Transporting Child for Purpose of Prostitution**  
21 O.S. §1088 **Child Prostitution - Unlawful Detainment in a Prostitution House**  
21 O.S. §1115 **Punishment for Rape in the First Degree**  
21 O.S. §1116 **Second Degree Rape - Penalty**  
21 O.S. §1117 **Compelling Marriage by Force or Duress**  
21 O.S. §1118 **Unlawfully Taking a Woman to Compell Marriage by Force or Duress**  
21 O.S. §1119 **Abduction of Person under Fifteen**  
21 O.S. §1123 **Lewd or Indecent Proposals or Acts to Child under 16**

21 O.S. §1125	<b>Zone of Safety around Schools, Child Care Facilities, Playgrounds, and Parks</b>
21 O.S. §1171	<b>Loitering around Residence to Watch Occupants</b>
21 O.S. §1172	<b>Obscenity, Threats, or Harassment by Telephone or other Electronic Communications</b>
21 O.S. §1173	<b>Penalties for Stalking</b>
21 O.S. §1263	<b>Advocating or Teaching Necessity, etc. of Crime, Criminal Syndicalism or Sabatoge</b>
21 O.S. §1265.2	<b>Interfering or Hindering Preparations for Defense</b>
21 O.S. §1265.3	<b>Making Defective Articles</b>
21 O.S. §1265.4	<b>Attempts to Commit Crimes</b>
21 O.S. §1265.5	<b>Conspiracy to Commit Crimes</b>
21 O.S. §1266	<b>Advocating Revolution, Sabatoge, Treason, etc.</b>
21 O.S. §1267.1	<b>Organization to Overthrow US or State Governments</b>
21 O.S. §1268.2	<b>Terrorism</b>
21 O.S. §1268.3	<b>Conspiracy to Commit Terrorism</b>
21 O.S. §1268.4	<b>Terrorism Hoax</b>
21 O.S. §1268.5	<b>Biochemical Assault</b>
21 O.S. §1268.6	<b>Manufacturing, Delivering or Possessing Toxic or Lethal Substances with Intent to Engage in Terrorists Activities</b>
21 O.S. §1268.7	<b>Conducting or Attempting to Conduct Financial Transaction involving Property Related to Terrorism</b>
21 O.S. §1268.8	<b>Use of Money Services and Electronic Transfer in Violation of Oklahoma Antiterrorism Act</b>
21 O.S. §1401	<b>Arson in the First Degree</b>
21 O.S. §1402	<b>Arson in the Second Degree</b>
21 O.S. §1403	<b>Arson in the Third Degree</b>
21 O.S. §1404	<b>Arson in the Fourth Degree</b>
21 O.S. §1405	<b>Penalty for Endangering Life and Emergency Service Personnel During Violation</b>
21 O.S. §1411	<b>Bill of Lading-Fraud</b>
21 O.S. §1412	<b>Warehouse Receipts-Fraud</b>
21 O.S. §1414	<b>Issuing Duplicate Receipts</b>
21 O.S. §1415	<b>Selling Merchandise without Consent</b>
21 O.S. §1416	<b>Delivery of Merchandise for which Bill of Lading Issued</b>
21 O.S. §1436	<b>Penalty for Burglary</b>
21 O.S. §1438	<b>Penalty for Entering with Intent to Commit a Felony, Larceny or Malicious Mischief</b>
21 O.S. §1441	<b>Penalty for Burglary by Use of Explosives</b>
21 O.S. §1442	<b>Possession of Certain Tools a Felony After Conviction of Burglary</b>
21 O.S. §1451	<b>Embezzlement Defined</b>
21 O.S. §1483	<b>Penalty for Extortion</b>
21 O.S. §1488	<b>Blackmail</b>
21 O.S. §1500	<b>Real Property Loans - Securing by False Instrument</b>

21 O.S. §1501	<b>Penalty for Falsely Obtaining Personal Property, Cash, Loans, Credit or Promissory Note</b>
21 O.S. §1502	<b>Penalty for Deceptive Advertising</b>
21 O.S. §1505	<b>Increasing Weight of Packaged Goods</b>
21 O.S. §1506	<b>Penalty for Mock Auctions</b>
21 O.S. §1508	<b>Fictitious Partnerships</b>
21 O.S. §1511	<b>Fraud by Limited Partnership Members</b>
21 O.S. §1521	<b>Motor Vehicle Lease or Rental - Payment by False or Bogus Check</b>
21 O.S. §1531	<b>False Personation of Another - Marriage - Bail or Surety - Written Instruments, Other Acts</b>
21 O.S. §1532	<b>False Personation - Receiving Money or Property Intended for Another</b>
21 O.S. §1533	<b>False Personation of Public Officers, Firemen, etc.</b>
21 O.S. §1533.1	<b>Identity theft</b>
21 O.S. §1533.2	<b>Obtaining Personal, Financial, or Other Information of Another from a Financial Institution</b>
21 O.S. §1541.1	<b>Obtaining Property by Trick or Deception - Attempt - Confidence Game</b>
21 O.S. §1541.3	<b>False or Bogus Checks, Drafts or Orders</b>
21 O.S. §1541.6	<b>Fraud to Obtain Refund</b>
21 O.S. §1542	<b>Obtaining Signature or Property by False Pretenses</b>
21 O.S. §1543	<b>Obtaining Signature or Property by False Pretenses for Charitable or Benevolent Purpose</b>
21 O.S. §1544	<b>Penalty for False Promissory Note or Negotiable Instrument</b>
21 O.S. §1550	<b>Possessing Firearm with Removed or Defaced Serial or Identification Number during the Commission of a Felony</b>
21 O.S. §1550.2	<b>Unauthorized Use of Credit and Debit Cards</b>
21 O.S. §1550.22	<b>Taking Credit or Debit Card - Receiving Taken Credit or Debit Card</b>
21 O.S. §1550.23	<b>Receiving, Holding or Concealing Lost or Mislaid Card</b>
21 O.S. §1550.24	<b>Selling or Buying Credit or Debit Card</b>
21 O.S. §1550.25	<b>Controlling Credit or Debit Card as Security for Debt</b>
21 O.S. §1550.26	<b>Receiving, Taken or Retained Card Upon Giving Consideration</b>
21 O.S. §1550.27	<b>False Making or Embossing of Credit or Debit Card</b>
21 O.S. §1550.28	<b>Signing of Card- Possession of Signed or Unsigned Card</b>
21 O.S. §1550.29	<b>Forged or Revoked Card</b>
21 O.S. §1550.30	<b>Failure to Furnish Money, Goods or Services Represented to have been Furnished</b>
21 O.S. §1550.31	<b>Possessing Incomplete Cards</b>
21 O.S. §1550.32	<b>Receiving of Money, Goods or Services in Violation of 1550.29</b>
21 O.S. §1551	<b>Use of False Weights with Intent to Defraud</b>
21 O.S. §1552	<b>Retaining False Weight or Measure</b>
21 O.S. §1577	<b>Sale, Delivery or Receipt of Forged Notes or Instruments</b>
21 O.S. §1578	<b>Possession of Forged Notes or Instruments</b>
21 O.S. §1579	<b>Other Forged Instruments</b>

21 O.S. §1592	<b>Publishing Counterfeited Instruments or Coins as True</b>
21 O.S. §1621	<b>Penalty for Forgery - First Degree - Second Degree - Third Degree</b>
21 O.S. §1631	<b>Fraudulent Subscription for Stock</b>
21 O.S. §1632	<b>Forged Instruments Regarding Organization of Corporation</b>
21 O.S. §1634	<b>Omitting Entries in Books</b>
21 O.S. §1635	<b>Destroying, Altering or Falsifying Papers, Securities, etc.</b>
21 O.S. §1636	<b>False Material Statements by Corporations-Failure to Make Required Reports</b>
21 O.S. §1637	<b>Refusing to Allow Inspection of Corporate Book</b>
21 O.S. §1639	<b>Fraudulent Insolvency - Penalties</b>
21 O.S. §1640	<b>Unlawful Act or Failure to Perform Duty by Director</b>
21 O.S. §1662	<b>Fraudulent Claim Upon Insurance Contract for Payment of Loss</b>
21 O.S. §1663	<b>Workers' Compensation Fraud - Penalty - Definitions</b>
21 O.S. §1671	<b>Conveyance with Intent to Defraud</b>
21 O.S. §1672	<b>Removal of Property with Fraudulent Intent</b>
21 O.S. §1674	<b>Fraudulent Acts by Insolvent Debtor</b>
21 O.S. §1681	<b>Poisoning Animals - Penalty</b>
21 O.S. §1685	<b>Acts of Cruelty to Animals</b>
21 O.S. §1692.2	<b>Instigating or Encouraging Cockfight</b>
21 O.S. §1692.3	<b>Keeping Place, Equipment, or Facilities for Cockfighting</b>
21 O.S. §1692.4	<b>Servicing or Facilitating Cockfight</b>
21 O.S. §1692.5	<b>Owning, Possessing, Keeping or Training Bird for Fighting</b>
21 O.S. §1694	<b>Instigating or Encouraging Dogfight</b>
21 O.S. §1695	<b>Keeping Place, Equipment or Facilities for Dogfighting</b>
21 O.S. §1696	<b>Servicing or Facilitating Dogfight</b>
21 O.S. §1697	<b>Owning, Possessing, Keeping or Training Dog for Fighting</b>
21 O.S. §1702	<b>Larceny - Lost Property</b>
21 O.S. §1705	<b>Grand Larceny - Penalty</b>
21 O.S. §1706	<b>Petit Larceny - Punishment</b>
21 O.S. §1707	<b>Grand Larceny in Dwelling House - Penalty</b>
21 O.S. §1708	<b>Larceny in Nighttime - Penalty</b>
21 O.S. §1713	<b>Receiving Stolen Property - Reasonable Inquiry Required</b>
21 O.S. §1713.1	<b>Receiving Stolen Construction or Farm Equipment Prohibited</b>
21 O.S. §1716	<b>Theft of domestic animals or implements of husbandry</b>
21 O.S. §1719.1	<b>Larceny of Domesticated Fish and Game</b>
21 O.S. §1720	<b>Theft of Aircraft, Automobile, Automotive Driven Vehicle, or Construction or Farm Equipment</b>
21 O.S. §1721	<b>Tapping Pipeline</b>

21 O.S. §1722	<b>Taking Oil, Gas, Gasoline</b>
21 O.S. §1726	<b>Mercury - Possession of More Than One Pound Without Written Evidence of Title</b>
21 O.S. §1727	<b>Copper - Stealing or Removing</b>
21 O.S. §1728	<b>Possessing, Receiving or Transporting Stolen Copper</b>
21 O.S. §1731	<b>Larceny of Merchandise from Retailer or Wholesaler</b>
21 O.S. §1742.2	<b>Procuring, Selling, or Receiving Telephone Records by Fraud</b>
21 O.S. §1834	<b>Chattels Encumbered by Mortgage, Conditional Sales Contract or Security Agreement-Removal or Destruction</b>
21 O.S. §1871	<b>Penalty for Use of Telecommunication Device with Intent to Avoid Payment</b>
21 O.S. §1872	<b>Penalty for Possession of Unlawful Telecommunication Device</b>
21 O.S. §1873	<b>Penalty for Sale of Unlawful Telecommunication Device</b>
21 O.S. §1874	<b>Penalty for Manufacture of Unlawful Telecommunication Device</b>
21 O.S. §1903	<b>Seizure of Bus-Assault or Battery - Use of Dangerous Weapon - Concealed Weapon - Discharging Firearm or Hurling Missile at Bus</b>
21 O.S. §1904	<b>Unauthorized Removal of Baggage, Cargo or Other Item</b>
21 O.S. §1953	<b>Prohibited acts</b>
21 O.S. §1958	<b>Using Access to Computers to Violate Oklahoma Statutes</b>
21 O.S. §1990.2	<b>Violation of Trademark Anti-Counterfeiting Act</b>
21 O.S. §1993	<b>Tampering with Security Equipment</b>
21 O.S. §2001	<b>Unlawful Proceeds - Transaction with Counsel - Banking Transaction</b>
21 O.S. §2100.1	<b>Sex Offender Engaging in Ice Cream Truck Vending</b>

This list was reviewed and approved by the Oklahoma Accountancy Board on December 15, 2023.