

# **FIRM RENEWAL INSTRUCTIONS REVISED DECEMBER 1, 2009**

## **General Firm Renewal Requirements**

Public accounting firm registrations expire December 31 of odd-numbered years. Firms **must** register if:

1. **The firm has an office in Oregon and**
  - A. Uses the terms “Certified public accountant” or “public accountant” or any derivation of such terms in this state; **or**
  - B. Performs attestation or compilation services in this state; **or**
  - C. Holds itself out to clients in this state or the public in this state as a business organization engaged in the practice of public accountancy; **or**
2. **The firm does not have an office in Oregon and** performs attestation services, other than compilations and reviews, for a client having an office in this state.

A CPA holding a permit under ORS 673.150 is not required to register as a firm unless:

- A. The CPA performs attestation or compilation services for clients; **or**
- B. The CPA holds out to clients in this state or the public in this state as a business organization composed of more than one licensee, **except that** businesses and individuals holding a license, permit, certification, designation or degree granted in another jurisdiction that entitles the holder to engage in the practice of public accountancy in the other jurisdiction **may prepare, advise or assist in the preparation of tax returns without obtaining a license or registration with the Oregon Board of Accountancy.**

Postmarks must be printed by a U.S. post office or other delivery service. The date stamped by a private postage meter will not be used to determine if the renewal application was submitted on or before December 31. Firm renewal applications postmarked after December 31 must include payment of the \$35 late renewal fee. (OAR 801-010-0010)

Firm registrations that are not renewed by January 31, 2010 will be terminated. Firms that fail to renew by December 31, 2009 and continue to operate under the unregistered firm name after January 31, 2010 are subject to disciplinary action and civil penalties up to \$5,000 for each violation. (ORS 673.160, ORS 673.170 and ORS 673.400)