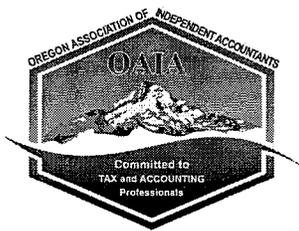


APPLICATION for MEMBERSHIP



Oregon Association of
Independent Accountants

1804 NE 43rd Ave • Portland, OR 97213
(503) 282-7247 / Fax (503) 282-7406
Website: www.oaia.net
E-mail: info@oaia.net

Please show your name below as you wish it to appear on your OIAA Membership Certificate. Please print or type.

Name: Mr. Mrs. Ms. _____

Mailing Address: _____ City: _____ State: _____ Zip: _____

Phone: Work () _____ Fax: () _____ Cell () _____

E-mail address: _____ PTIN: _____

Membership Categories and Requirements

If you meet any of the requirements for an Active Member, you must apply as an Active Member.

ACTIVE MEMBER: When you become an Active Member, you are entitled to all OIAA benefits and services. You are eligible to vote for and hold elected office. Active Members must be in public practice and must meet one of the following requirements. Please check all applicable statements.

- A. I am enrolled to practice before the IRS
Enrollment No.: _____
- B. I am a Public Accountant or a Certified Public Accountant
License No./State: _____
- C. I am licensed by the Oregon State Board of Tax Practitioners as a Licensed Tax Consultant or Preparer
License No.: _____
- D. I am accredited by the Accreditation Council for Accountancy and Taxation in:
Accountancy Tax Preparation Tax Advisor Retirement Advisor
- E. I have an Associates, Baccalaureate or higher degree with a minimum of 24 semester hours in accounting.
Highest degree is: _____
- F. I have 3 years or more experience in public accounting and or taxation with at least 18 months as a principal. I also have completed 4 years of high school and have 3 professional references.
- G. Employee of Current Member: _____

STUDENT / EDUCATOR: When you become a Student or Educator Member you are entitled to all the same OIAA benefits and services as an Associate Member.

- I am a student pursuing a career in accounting, business administration, or related subjects in a college, university, or business school. Student members can take advantage of all benefits and services to help them in their careers as future accountants.
- I am an educator employed as an instructor in accounting at an accredited community college, college, or university.

Sponsor (optional): _____

INTERESTED IN VOLUNTEERING

- Chapter Level
- Committee Level
- Board Level

Areas of Interest: _____

<u>Category</u>	<u>Dues</u>	<u>Enrollment</u>	<u>Payment</u>
Active Members	\$90.00	\$15.00	_____
Student / Educator	\$15.00	\$15.00	_____

Payment Type: Check enclosed Visa

MasterCard Discover American Express

Account Number: _____ Expires: _____

Annual dues are prorated to the fiscal year ending June 30. A check or credit card number must accompany this application. OIAA dues are deductible as business expenses but not as a charitable deduction for federal tax purposes.

Signature: _____

Name of Firm: _____

Your form of practice: Sole Practice Partnership Corporation S-Corp LLC Other _____

Your role in the practice: Sole Practitioner Partner Principal Employee Member Other _____

Other professional associations to which you belong: _____

I hereby state the above statements are correct to the best of my knowledge and belief. I further state that I will abide by the Constitution and Bylaws of the Association and will practice in strict conformity with the Code of Ethics and Rules of Professional Conduct adopted by the Association printed on the back of this application.

Applicant Signature: _____ Date: _____

Code Of Ethics

A MEMBER OF THIS ASSOCIATION in practice as an individual shall not use a firm name or plural term, as "and company" or "and associates" or any other designation indicating anything other than individual ownership, unless such member shall file a statement of doing business under an assumed name with the proper authorities.

A MEMBER OF THIS ASSOCIATION shall not allow or pay, directly or indirectly, commissions, brokerage, or other participation in the fees or profits of professional work to any person not in the public accounting profession.

A MEMBER OF THIS ASSOCIATION shall not engage simultaneously in any business or occupation with that of the practice of public accounting which is incompatible or inconsistent therewith.

A MEMBER OF THIS ASSOCIATION shall not offer or render professional services for a fee for which is contingent upon the findings or results of such services, except in those cases involving federal, state, or other taxes in which the findings are those of tax authorities and not those of the member or in cases where fees are fixed by courts or other public authorities.

A MEMBER OF THIS ASSOCIATION shall not violate the confidential relationship between himself and his client or former client.

A MEMBER OF THIS ASSOCIATION shall not accept engagements with clients who have potentially conflicting interests without disclosing the potential conflict to each client and obtaining written permission from both to proceed.

A MEMBER OF THIS ASSOCIATION shall not permit his name to be used in conjunction with any special purpose statement prepared for his clients that anticipates results of future operations, unless he discloses the source of information used and what assumptions he has made, and unless he indicates he does not vouch for the accuracy of the forecast.

A MEMBER OF THIS ASSOCIATION shall be diligent, thorough, and completely candid in expressing an opinion on representations in financial statements which he has examined.

A MEMBER OF THIS ASSOCIATION shall not express an opinion on financial statements of an enterprise financed in whole or in part by public distribution of securities if he or his immediate family owns or is committed to acquire a substantial financial interest in the enterprise, or if during the period covered by the examination, he has been a director, officer, or employee of the enterprise, unless such interest or relationship is disclosed in the report.

A MEMBER OF THIS ASSOCIATION shall not sign a report purporting to express his opinion as the result of an examination of financial statements unless they have been examined by him or by a member or employee of his firm.

A MEMBER OF THIS ASSOCIATION shall not encroach upon the practice of another member. He may furnish service to those who request it.

A MEMBER OF THIS ASSOCIATION who receives an engagement for services by referral from another member shall not discuss or accept an extension of services beyond the specific engagement without first consulting with the referring accountant.

A MEMBER OF THIS ASSOCIATION shall not make a direct or indirect offer of employment to an employee of another member without first informing such member. This rule shall not be construed so as to inhibit negotiations with anyone whom of his own initiative or in response to a public advertisement shall apply for employment.

A MEMBER OF THIS ASSOCIATION shall not use or participate in the use of any form of public communication having reference to his professional services which contains a false, fraudulent, misleading, deceptive, or unfair statement or claim. A false, fraudulent, misleading, deceptive, or unfair statement or claim includes but is not limited to a statement or claim which:

- A. Contains a misrepresentation of fact; or
- B. Is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or
- C. Contains any testimonial or laudatory statement, or other statement or implication that the licensee's professional services are of exception quality; or
- D. Is intended or likely to create false or unjustified expectations of favorable results; or
- E. Implies educational or professional attainments or licensing recognition not supported in fact; or
- F. States or implies that the licensee has received formal recognition as a specialist in any aspect of the practice of public accountancy, if this is not the case; or
- G. Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be charged; or
- H. Contains other representations or implications that in reasonable probability will cause an ordinarily prudent person to misunderstand or be deceived.

A MEMBER OF THIS ASSOCIATION shall not allow any person to practice in his name who is not in partnership with him or in his employ.

A MEMBER OF THIS ASSOCIATION engaged in an occupation in which he renders services of a type performed by other members, or renders other professional services, must observe the Rule of Professional Conduct of the Board in the conduct of that occupation.

A MEMBER OF THIS ASSOCIATION shall not commit an act discreditable to the profession.