

Comparison Chart – Retired vs. Inactive vs. Lapsed License Status

Oregon Board of Accountancy – Summary Based on OAR Chapter 801

AS APPROVED AT THE JANUARY 29, 2026, BOARD MEETING / PUBLIC SESSION AGENDA ITEM 8.B.

Ability to Practice Public Accountancy

| Status | Allowed | Not Allowed | Citations |
|-----------------|---|---|---|
| Retired | May perform only <i>non-licensed</i> duties equivalent to non-CPA staff within a public accounting firm under supervision. | May not practice public accountancy; may not perform attest, compilation, tax planning, financial advisory, consulting, or any service requiring a license. May not represent themselves as actively practicing. | OAR 801-010-0119(2)(a); OAR 801-010-0110(2) |
| Inactive | May perform public accountancy services for a single non-public accounting firm employer. | May not perform attest, compilation, tax return preparation, tax planning, consulting, financial advisory, or any service requiring licensure, except for their single non-public accounting firm employer. May not represent themselves as actively practicing. | OAR 801-010-0120(1)(a) |
| Lapsed | No practice permitted. Must not perform any services requiring a license. | May not work in a public accounting firm in any capacity requiring a license; may not perform or offer any accounting/auditing/tax services for Oregon clients; subjects themselves to civil penalty if practicing. May not represent themselves as actively practicing. | OAR 801-005-0010(37)(a); OAR 801-010-0345; ORS 673.320 |

Employment in a Public Accounting Firm

| Status | Allowed | Not Allowed | Citations |
|-----------------|--|--|---|
| Retired | May work only under supervision by an active licensee. May perform services for clients in a non-client-facing role. | May not perform any licensed services. | OAR 801-010-0119(3)(b); OAR 801-010-0110 |
| Inactive | May provide non-client services to the firm only. | May not perform any professional services for clients at the firm. | OAR 801-010-0120(3)(a)(b)(c) |
| Lapsed | None | Any practice or holding out is prohibited and may result in a civil penalty. | ORS 673.320; OAR 801-0050010(37)(a) |

Title Usage

| Status | Allowed | Not Allowed | Citations |
|-----------------|---|---|---|
| Retired | May use “CPA Retired” or “PA Retired” (same font size). | May not use “CPA” or “PA” without “Retired”; may not hold out as actively licensed. | OAR 801-010-0119(7) |
| Inactive | Must use “Inactive” with the credential (e.g., “CPA, Inactive”). | May not imply active practice; may not use “CPA” or “PA” alone. | OAR 801-010-0120(4) |
| Lapsed | May not use the CPA/PA title at all. | Any use of “CPA” or “PA” is prohibited; considered holding out without a license. | OAR 801-005-0010(37)(b); OAR 801-010-0110(2) |

Firm Ownership (CPA/PA Firm)

| Status | Allowed | Not Allowed | Citations |
|-----------------|---------|--|--|
| Retired | None | May not hold ownership interest in a registered CPA/PA firm. | OAR 801-010-0119(2)(b); OAR 801-010-0345(7)(b)0 |
| Inactive | None | Inactive licensees may not hold ownership in a registered firm. | OAR 801-010-0120(1)(b); OAR 801-010-0345(7)(b) |
| Lapsed | None | May not own a CPA/PA firm under any circumstance. | OAR 801-010-0345(7)(b) |

Volunteer / Pro Bono Services

| Status | Allowed | Not Allowed | Citations |
|-----------------|---|--|-------------------------|
| Retired | May provide unpaid volunteer/pro bono accounting services if no compensation of any kind is received. | May not accept gifts, compensation, free services, benefits, or anything of value. | OAR 801-010-0119(3)(a) |
| Inactive | May provide unpaid volunteer/pro bono accounting services if no compensation of any kind is received. | May not accept gifts, compensation, free services, benefits, or anything of value. | OAR 801-010-0120 |
| Lapsed | None. | No volunteer accounting services permitted that use CPA skills. | OAR 801-005-0010(37)(a) |

Renewal / Reinstatement

| Status | Allowed | Not Allowed | Citations |
|-----------------|---|---|---------------------------------------|
| Retired | Renewal of retired status required. | Must apply for reinstatement to active or inactive status, pay fees, meet CPE and documentation requirements. | OAR 801-010-0110; OAR 801-010-0119(5) |
| Inactive | Renewal of inactive status required. | Must apply for reinstatement, pay fees, and meet CPE and documentation requirements.to return to active status. | OAR 801-010-0120(4)(a)(b) |
| Lapsed | Renewal is not allowed after lapse date. | Must apply for reinstatement, pay fees, and meet CPE and documentation requirements. | OAR 801-010-0110 |