

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

*Oregon Board of Accountancy – Summary Based on OAR Chapter 801*

**DRAFT FOR CONSIDERATION AT THE JANUARY 29, 2026, BOARD MEETING / PUBLIC SESSION AGENDA ITEM 8.B.**

## Ability to Practice Public Accountancy

Status	Allowed	Not Allowed	Citations
<b>Retired</b>	May perform only <i>non-licensed</i> duties equivalent to non-CPA staff <b>within a public accounting firm</b> under supervision.	May <b>not</b> 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)
<b>Inactive</b>	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)
<b>Lapsed</b>	<b>No practice permitted.</b> Must not perform any services requiring a license.	May <b>not</b> 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
<b>Retired</b>	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
<b>Inactive</b>	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)
<b>Lapsed</b>	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
<b>Retired</b>	May use <b>“CPA Retired”</b> or <b>“PA Retired”</b> (same font size).	May not use “CPA” or “PA” without “Retired”; may not hold out as actively licensed.	OAR 801-010-0119(7)
<b>Inactive</b>	Must use <b>“Inactive”</b> with the credential (e.g., “CPA, Inactive”).	May not imply active practice; may not use “CPA” or “PA” alone.	OAR 801-010-0120(4)
<b>Lapsed</b>	<b>May not use the CPA/PA title</b> 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
<b>Retired</b>	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
<b>Inactive</b>	None	Inactive licensees <b>may not</b> hold ownership in a registered firm.	OAR 801-010-0120(1)(b); OAR 801-010-0345(7)(b)
<b>Lapsed</b>	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
<b>Retired</b>	May provide <b>unpaid volunteer/pro bono accounting services</b> if <b>no compensation of any kind</b> is received.	May not accept gifts, compensation, free services, benefits, or anything of value.	OAR 801-010-0119(3)(a)
<b>Inactive</b>	May provide <b>unpaid volunteer/pro bono accounting services</b> if <b>no compensation of any kind</b> is received.	May not accept gifts, compensation, free services, benefits, or anything of value.	OAR 801-010-0120
<b>Lapsed</b>	None.	No volunteer accounting services permitted that use CPA skills.	OAR 801-005-0010(37)(a)

## Renewal / Reinstatement

Status	Allowed	Not Allowed	Citations
<b>Retired</b>	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)
<b>Inactive</b>	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)
<b>Lapsed</b>	Renewal <b>is not</b> allowed after lapse date.	Must apply for reinstatement, pay fees, and meet CPE and documentation requirements.	OAR 801-010-0110