

**INACTIVE STATUS LICENSEE GUIDANCE MATRIX  
YES / NO LIST**

Approved for Publication by the Board of Accountancy December 5, 2016

**NOTE:** The “practice of public accountancy” is defined to mean the performance of or any offer to perform one or more services for a client or potential client, including the performance of such services while in the employ of another person by a licensee, professional services of accounting, tax, personal financial planning, litigation support services, and those professional services for which standards are promulgated. These standards include Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), Statements of Financial Accounting Standards, Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Consulting Services, Statements of Governmental Accounting Standards, International Financial Reporting Standards, International Accounting Standards, International Standards on Auditing, Statements on Standards for Attestation Engagements, and Statements on Standards for Valuation Services. See OAR 801-005-0010(39) (2015 Edition). This definition is provided here for ease of reference by users.

	<b>CAN AN INACTIVE LICENSEE...</b>	<b>YES</b>	<b>NO</b>	<b>COMMENTS or CONDITIONS</b>
1	<p>Perform services or work for any public accounting firm or for an accounting related business whether <b>with or without compensation or remuneration</b>?*</p> <p>Ref. ORS 673.220 and OAR 801-010-0120(1)(b)(B)</p>		X	<p>*As a general rule, an inactive licensee may not work or maintain any type of office in a public accounting firm or for an accounting related business. However; if the licensee secures Board authorization in advance, an inactive licensee may be permitted to work in or for an accounting firm or accounting related business if the <u>only</u> work performed is limited to purely non-accounting related administrative services, such as human resources work. Data entry of client information is not considered an administrative service or task for the purpose of this provision. Note: Examples of an “accounting related business” include such things as tax preparation businesses, Accountemps or similar temporary employee placement or leasing business.</p>

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2	Work in private industry in a position using accounting skills?*	X		*Although an inactive licensee is permitted to work as an employee in private industry doing accounting work or for a business entity as a CFO or in a similar position, the licensee may <u>not</u> work for more than a single employer, i.e., may not act as an independent contractor providing services to multiple businesses, unless such businesses are affiliated entities under common control.
	Ref. OAR 801-010-0120(3)			
3	Work for the Department of Revenue?*	X		*An inactive licensee may not work for multiple governmental entities at the same time.
	Ref. OAR 801-010-0120(3)			
4	Work for the Internal Revenue Service?	X		*An inactive licensee may not work for multiple governmental entities at the same time.
	Ref. OAR 801-010-0120(3)			
5	Work in Industry as an Internal Auditor?*	X		*An Inactive licensee may not work for multiple entities at the same time.
6	Work in Government as an Internal Auditor or Accountant?*	X		*An inactive licensee may not work for multiple governmental entities at the same time.
	Ref. OAR 801-010-0120(3)			
7	Work as an Educator (high school or secondary education)?	X		
8	Work as a CPA/PA Continuing Education Instructor?	X		

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9	<p>Work as a Financial Advisor, Financial Planner or Financial Consultant?*</p> <p>Ref. OAR 801-010-0120(1)(b)(D)</p>		X	<p>*An inactive licensee is permitted to provide these types of services for his or her single employer, i.e., Nike, provided the employer does not provide services to multiple clients. An inactive licensee may not provide these types of services for a business that has multiple clients such as ABC Financial and Retirement Planning LLC, Accountemps, Fidelity Investments, or similar investment company, unless the licensee is otherwise licensed by the regulatory authority governing the work being performed. In such a case, however, an inactive licensee may not hold out as an inactive CPA or otherwise use the CPA credential or designation.</p>
10	<p>Work as a Tax Planner or provide Tax Planning or Tax Consulting Services?*</p> <p>Ref. OAR 801-010-0120(1)(b)(D)</p>		X	<p>*An inactive licensee is permitted to provide these types of services for his or her single employer, i.e., Nike, provided the employer does not provide services to multiple clients. An inactive licensee may not provide these types of services for a business that has multiple clients such as ABC Tax Planning LLC, Accountemps, or Fidelity, or similar investment company, unless the licensee is otherwise licensed by the regulatory authority governing the work being performed. In such a case, however, an inactive licensee may not hold out as an inactive CPA or otherwise use the CPA credential or designation.</p>

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11	<p>Work as an Investment Advisor or Investment Consultant?*</p> <p>Ref. OAR 801-010-0120(1)(b)(D)</p>		X	<p>*An inactive licensee is permitted to provide these types of services for his or her single employer, i.e., Nike, provided the employer does not provide services to multiple clients. An inactive licensee may not provide these types of services for a business that has multiple clients such as ABC Tax Planning LLC, Accountemps, or Fidelity, or similar investment company, unless the licensee is otherwise licensed by the regulatory authority governing the work being performed. In such a case, however, an inactive licensee may not hold out as an inactive CPA or otherwise use the CPA credential or designation.</p>
12	<p>Perform business consulting services of any kind to which professional standards apply <b>for compensation or remuneration</b>?*</p> <p>Ref. OAR 801-010-0120(1)(b)(D)</p>		X	<p>*An inactive licensee may seek authorization from the Board to provide business consulting services in unique circumstances.</p>

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13	Provide <i>pro bono</i> or volunteer services using his or her accounting skills <b>without compensation or remuneration</b> of any kind?*	X		*An inactive licensee may use his or her accounting skills as a volunteer or to provide <i>pro bono</i> work so long as there is no compensation or remuneration of any kind offered or paid. Examples of permissible volunteer programs include VITA, Veterans programs, established senior programs, SCORE, etc. No attest services may be offered or performed. The work or services will not be considered <i>pro bono</i> or volunteer if performed as part of a bartering or exchange agreement, deducted as a charitable contribution or required as part of a buy-out or separation agreement with a former firm, employer, etc. Reimbursement for expenses incurred or a minimal per meeting stipend does not constitute compensation or remuneration as applied here.

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14	Serve as a trustee for a trust or as a court appointed receiver, trustee, guardian, conservator or a personal representative/executor of an estate <b>with or without compensation or remuneration?</b> *	X		<p>* An inactive licensee may <u>not</u> perform attest work for the trust or the entity that he or she was appointed by a court to serve. The inactive licensee may complete the necessary tax returns and annual reporting, provided the services are without compensation or remuneration, i.e., the trust entity or individual for whom the service is performed is not charged for such tax returns or annual reporting services beyond any sums that may be paid for all services performed. Reimbursement of expenses is not considered compensation or remuneration as applied here. Note that undertaking work as a trustee, receiver, guardian, etc., subjects the licensee to all obligations and duties of a fiduciary. An inactive licensee may not work as a court appointed trustee, receiver, guardian, etc., for hire, i.e., may not establish a business, advertise services or solicit business for work as a trustee, receiver, etc.</p> <p>Note that it is anticipated that an inactive licensee who serves as a trustee, receiver, etc., will be required to report such services at the time of license renewal.</p> <p><i>See OAR 801-005-0010(4) for definition of attestation services.</i></p>

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15	<p>Serve as a Trustee for a Business Trust, which may include a family of business trust entities?*</p> <p><b>NOTE: A business trust is a form of business entity in which the trustees are often the business owners or persons involved in the daily operation of the business. They generally operate in a manner similar to a corporation and are subject to many of the same statutory requirements as corporations. An example of a business trust is the Rockefeller family of businesses. This type of trust is therefore set out separately from non-business trusts.</b></p>	X		<p>*Although an inactive licensee may serve as a trustee for a business trust, any/all work performed or services provided must be limited to ownership duties and responsibilities that do not include accounting or other services to which any professional standards apply. An inactive licensee may <u>not</u> provide or perform any financial or accounting services whether work is unpaid or for compensation or remuneration.</p>
16	<p>Work as a professional trustee, guardian, conservator, receiver or similar fiduciary for hire?</p>		X	
17	<p>Serve on the Board of Directors for either a non-profit or for-profit business or entity?*</p>	X		<p>*If an inactive licensee is paid for his or her services as a Board member, he or she may not perform tax work for the business or entity. Under no circumstances may an inactive licensee perform any attest work for the business or entity. Reimbursement for expenses incurred or a minimal per meeting stipend does not constitute compensation or remuneration as applied here.</p>
18	<p>Serve as a member of a professional, regulatory or government sponsored board, commission or committee?</p>	X		

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