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CHAPTER 801
OREGON BOARD OF ACCOUNTANCY

FILING CAPTION: Correct lettering of a list.

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AGENCY ATTESTS THE FOLLOWING CHANGES HAVE BEEN MADE, ACCORDING TO ORS 183.335(7):

Correcting grammatical mistakes in a manner that does not alter the scope, application or meaning of the rule

AMEND: 801-010-0130

RULE TITLE: Reinstatement Requirements: Lapsed, Suspended, Retired or Inactive to Active Status

RULE SUMMARY: Correction to the lettering of a list. All text remained unchanged.

RULE TEXT:

(1) Lapsed licenses. Licenses that are not properly renewed shall lapse. Lapsed licensees are not permitted to practice public accounting or work at a public accounting firm. A Lapsed license may be reinstated to active, inactive or retired status. To reinstate to active status an individual must:

(a) Provide a detailed written description of the business and professional activities of the individual during the period of lapse, and indicate whether the individual was holding out as a CPA or PA during the period of lapse;

(b) Submit an application for reinstatement on a form provided by the Board;

(c) Submit payment of the application fee and the active renewal fee for each renewal period that the license was lapsed;

(d) Complete and report the appropriate CPE hours described in this rule, plus a penalty of an additional 16 CPE hours;

(e) Complete and report four (4) CPE hours in Oregon-specific ethics; and

(f) Submit proof of completion certificates for each CPE course submitted for reinstatement.

(g) Credit for programs in non-technical subjects is limited to 16 CPE hours.

(h) CPE hours used for reinstatement may not be claimed on renewal application.

(2) Holders of licenses that are lapsed less than two years must:

(a) Complete and report 80 CPE hours plus a 16-hour penalty (96 hours) per OAR 801-010-130(1)(d), which must be completed within the 12 month period immediately preceding the date the application for reinstatement is received at the Board office;

(b) Complete and report four (4) CPE hours in Oregon-specific ethics; and

(c) Comply with CPE requirements for the period following reinstatement, until the next renewal date on a pro rata basis. CPE hours are calculated at the rate of 3-1/3 hours per month, including the month of reinstatement, from the date of reinstatement to the end of the current renewal period.

(3) Holders of licenses that are lapsed more than two and less than six years must:

(a) Complete and report 160 CPE hours plus a 16-hour penalty (176 hours) per OAR 801-010-130(1)(d), which must be completed within the 12 month period immediately preceding the date the application for reinstatement is received at

the Board office;
(b) Comply with CPE requirements under these rules for the period following reinstatement until the next renewal date on a pro rata basis. CPE hours are calculated at the rate of 3-1/3 hours per month, including the month of reinstatement, from the date of reinstatement to the end of the current renewal period; and
(c) Complete and report four CPE hours in Oregon-specific professional ethics.
(4) Reinstatement from Lapsed Status to Inactive Status: A person who is lapsed may apply to reinstate the license to inactive status by:
(a) Submit an application for reinstatement on a form provided by the Board;
(b) Paying the application and the inactive renewal fee for the renewal period in which the application is submitted;
(c) Provide a detailed written description of the business and professional activities of the individual during the period of lapse, and indicate whether the individual was holding out as a CPA or PA during the period of lapse; and
(d) Complete and submit 32 hours plus an 8-hour penalty (40 hours) of CPE with proof of completion certificates for CPE courses taken within 12 months immediately preceding the date the reinstatement application is received at the Board office.
(e) CPE hours used for reinstatement may not be claimed on renewal application.
(f) Inactive licensees must report at least 4 hours of Oregon-specific ethics beginning July 1, 2020.
(g) The four (4) hours of Oregon-specific ethics are included in the 40 hour requirement.
(5) Reinstatement from Lapsed status to Retired Status: A person who is lapsed may apply to reinstate to retired status by:
(a) Submit an application for reinstatement on a form provided by the Board;
(b) Paying the application and retired renewal fee for the renewal period in which the application is submitted; and
(c) Verify eligibility for retired status as defined in OAR 801-010-0120(6).
(6) Lapsed more than six years or three renewal periods:
(a) A license that is lapsed for more than three renewal periods will expire.
(b) An expired license may be restored only upon:
(A) Submission of a reciprocity application as outlined in OAR 801-010-0080; or
(B) Licensee can elect to take and pass the CPA exam and apply for initial licensure. A person who elects this option must meet the requirements of OAR 801-010-0050, 801-010-0060 and 801-010-0065; or
(C) Upon the Board's determination that there is good cause.
(7) Inactive Status licenses reinstating to Active Status. To reinstate a license from inactive status to active status, the holder of such license shall:
(a) Submit an application for reinstatement on a form provided by the Board together with payment of the application fee and active license fee;
(b) Provide a detailed written description of the business and professional activities of the individual during the period of inactive, and indicate whether the individual was holding out as a CPA or PA during the period of inactive; and
(c) Complete and report CPE as provided by this rule.
(A) If Inactive for 2-years or less, inactive licensees are required to complete and report 136 CPE hours, which shall have been completed within the 12 month period immediately preceding the date the application for reinstatement is received at the Board office, together with the proof of completion certificates for all hours reported.
(B) Credit will only be given for CPE reported while on inactive status for the renewal period immediately preceding the date of the reinstatement application (maximum of 32 hours).
(C) If Inactive for more than 2-years, inactive licensees are required to complete and report 160 CPE hours, which shall be completed within the 12 month period immediately preceding the date the application for reinstatement is received at the Board office, together with proof of completion certificates for all hours reported.
(D) Credit for programs in non-technical subjects is limited to 16 CPE hours.
(d) Complete and report four (4) CPE hours in Oregon-specific ethics.
(e) Credit will only be given for CPE reported while on inactive status for the two (2) renewal periods immediately

preceding the date of the reinstatement application (maximum of 64 hours).
(f) CPE hours used for reinstatement may not be claimed on renewal application.
(8) Reinstatement from Retired Status to Inactive Status: A retired status licensee may apply to reinstate the license to inactive status by:
(a) Submit an application for reinstatement on a form provided by the Board together with payment of the application fee and inactive license fee;
(b) Provide a detailed written description of the business and professional activities of the individual during the period of retired, and indicate whether the individual was holding out as a CPA or PA during the period of retired; and
(c) Complete and submit 32 hours of CPE with proof of completion certificates that were taken within 12 months immediately preceding the date the reinstatement application is received at the Board office.
(d) Credit for programs in non-technical subjects is limited to 8 CPE hours.
(e) CPE hours used for reinstatement may not be claimed on renewal application.
(9) Reinstatement from Retired Status to Active Status: A retired status licensee may apply to reinstate the license to active status by:
(a) Submit an application for reinstatement on a form provided by the Board together with payment of the application fee and active license fee;
(b) Provide a detailed written description of the business and professional activities of the individual during the period of retired, and indicate whether the individual was holding out as a CPA or PA during the period of retired; and
(c) Meet the CPE requirements for reinstatement as set forth in OAR 801-010-0130(2) or (3) relating to reinstatement from lapsed status to active status, as applicable; however, no penalty CPE hours are required.
(d) Credit for programs in non-technical subjects is limited to 16 CPE hours.
(10) Reinstatement of Suspended licenses. To reinstate a license that is suspended under ORS 673.170 to active status, the holder of such license shall:
(a) Provide evidence of satisfaction or completion of all terms and conditions stated in the order suspending the license;
(b) Provide a detailed written description of the business and professional activities engaged in by the suspended licensee during the period of suspension and certify that the suspended licensee was not holding out or otherwise representing him/herself as a CPA or PA during the period of suspension;
(c) Submit an application for reinstatement on a form provided by the Board;
(d) Submit payment of the application fee and the active renewal fee for each renewal period that the license was suspended;
(e) Complete and report the appropriate CPE hours as follows:
(A) If the license has been suspended for less than two years, complete and report 80 CPE hours plus a 16-hour CPE penalty (96 hours), which must be completed within the 12 month period immediately preceding the date the reinstatement application is received at the Board office together with proof of completion certificates; or
(B) If the license has been suspended two years or more, complete and report 160 CPE hours plus a 16-hour CPE penalty (176 hours), which must be completed within the 12 month period immediately preceding the date the reinstatement application is received at the Board office together with proof of completion certificates;
(C) Complete and report four (4) CPE hours of Oregon-specific professional conduct and ethics.
(D) Credit for programs in non-technical subjects is limited to 16 CPE hours.
(E) Compliance with CPE requirements under these rules for the period following reinstatement until the next renewal date will be determined on a pro rata basis, to be calculated at the rate of 3-1/3 hours per month, including the month of reinstatement, from the date of reinstatement to the end of the renewal period in which reinstatement occurs.
(F) CPE hours used for reinstatement may not be claimed on renewal application.
(f) The holder of a suspended license shall remain in suspended status until the holder's application for reinstatement has been approved by the Board.
(11) License holders in other jurisdictions. Licensees who hold an active license to practice public accountancy issued under the laws of another jurisdiction, whose principal place of business is in such other jurisdiction, and who wish to

reinstate an Oregon license to active status that has been lapsed for less than six years or inactive for any period must:
(a) Submit a reinstatement application provided by the Board along with evidence that the applicant holds a valid license to practice public accountancy issued by another jurisdiction; and
(b) Submit payment of the reinstatement application fee stated in OAR 801-010-0010(1)(d) together with the renewal application fee stated in OAR 801-010-0010(3)(a).
(c) Upon reinstatement, licensee shall complete CPE requirements described in these rules on a pro rata basis, calculated at 3-1/3 hours per month, including the month of reinstatement, until the end of the renewal period in which reinstatement occurs.
(12) 24 Hour Minimum annual CPE requirement for active status permits. Licensees whose licenses are reinstated under this rule to active status are required to meet the 24 hour minimum annual CPE requirement at the pro-rated calculation of two (2) CPE hours for each month, including the month of reinstatement, until the end of the renewal period in which the licensee is reinstated.

STATUTORY/OTHER AUTHORITY: ORS 670.310, 673.220

STATUTES/OTHER IMPLEMENTED: ORS 673.220