CPE: RETIRED AND INACTIVE OPTIONS

If you are currently unemployed, not performing any type of accounting-related work, or are retired from <u>ALL</u> forms of compensated employment, you may be eligible for one of the options listed below.

Please note: Registrants <u>may not possess</u> an active Permit to Practice while claiming any of these options.

OPTION 1: ACTIVE CPA CERTIFICATE WITH AN INACTIVE CPE EXEMPTION

- Exempt from CPE reporting
- Continue to complete yearly registration and pay applicable fees
- CPA Status will reflect "Active" in our system
- Cannot be currently employed, or may be employed but in a non-accounting related role (ex. Walmart Greeter)

OPTION 2: ACTIVE CPA CERTIFICATE WITH A RETIRED CPE EXEMPTION

- Exempt from CPE reporting
- Continue to complete yearly registration and pay applicable fees
- CPA Status will reflect "Active" in our system
- Must be retired from all forms of compensated employment

OPTION 3: RETIRED CPA CERTIFICATE (AKA FULL RETIRED STATUS)

- Exempt from CPE reporting
- Does **not** complete yearly registrations or pay applicable fees
- CPA status will reflect "Retired" in our system
- Must be retired from all forms of compensated employment

The OAB does not offer an "Inactive" CPA certificate status. Registrants may request to cancel their certificate in good standing as an alternative. While claiming any of these options, registrants must denote "retired" or "inactive" following "CPA" on <u>any</u> correspondence.