

State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Application for CPA Sole Proprietor Firm
Form # DBPR CPA 5

APPLICATION CHECKLIST – IMPORTANT – Submit all items on the checklist below with your application to ensure faster processing.

APPLICATION REQUIREMENTS
ALL License Applicants must submit:
<input type="checkbox"/> Fees:
• \$50
• Make check payable to the Florida Department of Business and Professional Regulation.

Please mail your completed application, documentation and required fee(s) to:

Department of Business and Professional Regulation
1940 North Monroe Street
Tallahassee, FL 32399-0783

For more information regarding the requirements necessary for CPA firm licensure please refer to Chapter 61H1-26 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-26>.

CPA Sole Proprietor Firm Requirements

- **Licensure:** Applicant must hold a current active Florida CPA license in order to qualify as a CPA sole proprietor firm.
- **Ownership:** This application is for sole proprietor (single owner) certified public accounting firms only.
- **Firm Name Restrictions:** Sole proprietor certified public accounting firms may not use Inc, LLC, PA, etc., in their firm name as it is misleading to the public.

CPA Firm Name Change- A name change is required when a firm wishes to change their firm name; add, remove or alter their DBA name. The request may be completed on this form.

CPA Firm Transfer- Use this form to request a transfer of a CPA firm if the ownership structure of the firm is being changed to that of a sole proprietorship. The firm must meet the sole proprietor firm requirements above. If the CPA firm does not meet the firm requirements above please use Form # DBPR CPA 4- Application for CPA Firm.

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If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at **850.487.1395**.
For additional information see the Instructions at the end of this application.

Section I – CPA Firm Application Type

Select the Type of Firm Transaction Requested
<input type="checkbox"/> Initial Sole Proprietor CPA Firm [0102/1032]
<input type="checkbox"/> Sole Proprietor Name Change or Transfer [0102/3021]

Section II – Firm Name Change (Complete only if you selected the “Firm Name Change or Transfer” transaction above.)

PREVIOUS FIRM INFORMATION
Previous Firm Name
Firm License Number

Section III – Licensed CPA Information

APPLICANT INFORMATION			
Last Name	First	Middle	Suffix
License Number		Tax Identification Number:	

* The disclosure of your social security number is mandatory on all professional and occupational license applications, is solicited by the authority granted by 42 U.S.C. §§ 653 and 654, and will be used by the Department of Business and Professional Regulation pursuant to §§ 409.2577, 409.2598, 455.203(9), and 559.79(3), Florida Statutes, for the efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. It is also required by § 559.79(1), Florida Statutes, for determining eligibility for licensure and mandated by the authority granted by 42 U.S.C. § 405(c)(2)(C)(i), to be used by the Department of Business and Professional Regulation to identify licensees for tax administration purposes.

Section IV – CPA Sole Proprietor Firm Information

CPA SOLE PROPRIETOR FIRM INFORMATION		
CPA Firm Name		
Doing Business As (D/B/A)		
BUSINESS LOCATION ADDRESS		
Street Address		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
MAILING ADDRESS		
Street Address or P.O. Box		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	

Section IV – CPA Sole Proprietor Firm Information continued

BUSINESS CONTACT INFORMATION	
Contact Name	
Phone Number	Email Address
ADDITIONAL CONTACT INFORMATION (OPTIONAL)	
Alternate Phone Number	Alternate Email Address

Section V – Florida Certified Public Accountants Working with the Firm

FL CPA LICENSEHOLDERS WITH THE FIRM	
List all Florida CPAs that are working with the firm or if none, check none: <input type="checkbox"/> None	
Name:	License Number:
Name:	License Number:
Name:	License Number:
Name:	License Number:
Name:	License Number:

Section VI – Affirmation by Written Declaration

AFFIRMATION BY WRITTEN DECLARATION	
<p>I have read and understand the Florida Accountancy Law and Rules pertaining to the registration and operation of a CPA firm in the State of Florida. In particular, we have become familiar with Sections 473.309 and 473.3101, Florida Statutes, and Rules 61H1-26.001, 26.002, 26.003, and 26.004, Florida Administrative Code. It is understood that, in accordance with Rule 61H1-26.004, Florida Administrative Code, we will send written confirmation within thirty (30) days of ANY changes affecting our firm's practice in the State of Florida.</p> <p>I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.</p>	
Signature:	
Print Name:	Date:

Instructions

*If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at **850.487.1395**.*

1) Requirements for CPA Sole Proprietor Firm Licensure

- a) Applicant must hold a current active Florida CPA license in order to qualify as a CPA sole proprietor firm.
- b) This application is for sole proprietor (single owner) certified public accounting firms only.
- c) Sole proprietor certified public accounting firms may not use Inc, LLC, PA, etc., in their firm name as it is misleading to the public.
- d) Applicants who have a corporation or partnership with multiple owners please use Form # DBPR CPA 4- Application for CPA Firm instead of this form.
- e) For more information regarding the requirements necessary for CPA firm licensure please refer to Chapter 61H1-26 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-26>.

2) Application Instructions by Section

a) Section I – CPA Firm Application Type

- i) Select the type of firm transaction requested.
- ii) Select “Initial Sole Proprietor CPA Firm” if this is a new sole proprietor certified public accounting firm.
- iii) Select “Firm Name Change or Transfer” if the certified public accounting firm is changing names or when the ownership structure of an existing firm is being changed to that of a sole proprietorship.
 - (1) A name change is required when a firm wishes to change their firm name; add, remove or alter their DBA name.
 - (2) A transfer is required when the ownership structure of the firm is being changed to that of a sole proprietorship. The firm must meet the sole proprietor firm requirements above. If the CPA firm does not meet the firm requirements above please use Form # DBPR CPA 4- Application for CPA Firm.

b) Section II – Firm Name Change

- i) Provide the previous name of the certified public accounting firm.
- ii) Provide the license number of the certified public accounting firm.

c) Section III- Licensed CPA Information

- i) Fill out each section completely. Applicants must provide their full legal name. Do not use any nicknames, aliases, or initials.
- ii) Provide your CPA license number.
- iii) Provide your Social Security number if you will be the sole employee of the firm. If you will hire employees provide the firm’s Federal Employer Identification (FEID) number.

d) Section IV- CPA Sole Proprietor Firm Information

- i) Provide the name of the certified public accounting firm as it is registered with the Florida Division of Corporations.
- ii) The “Doing Business As” (D/B/A) name must be provided as it is registered with the Florida Division of Corporations, if the certified public accounting firm uses a fictitious name to conduct business.
- iii) Enter the street address where the certified public accounting firm will be conducting business. A post office box is not acceptable for the business location.
- iv) Enter the mailing address of the certified public accounting firm. This may be a post office box.
- v) Contact information is often used to quickly resolve questions with applications by telephone call or email. If contact information is not provided, questions regarding applications will be mailed to the applicant’s mailing address and may take longer to resolve.
 - (1) Enter the name of the contact person for the firm. This should be an officer, partner, or member manager of the firm able to answer questions regarding this application.
 - (2) Provide a valid phone number and email address so that the Department may contact you regarding your application or license.
- vi) Additional contact information is optional and will be used when the applicant cannot be reached using their primary contact information.

- e) **Section V – Florida Certified Public Accountants Working with the Firm**
 - i) Please list all Florida certified public accountants working with the firm. Applicants using the term “& Associates” or “& Company” in the certified public accounting firm name are required to have at least one owner or licensed certified public accountant other than those named in the firm name.
- f) **Section VI – Affirmation by Written Declaration**
 - i) The applicant must sign the affirmation by written declaration.