

**State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Application for CPA Firm
Form # DBPR CPA 4**

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:
<ul style="list-style-type: none">• \$150 (for two-year license) or \$75 from January to September of an odd numbered year (such as 2009, 2011, 2013, etc.) for a one-year license• 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 Firm Requirements

- **Licensure:** At least one partner/shareholder/member of the firm must hold a current active Florida CPA license in order to qualify as a CPA firm or qualifies for licensure under section 473.3141 F.S. However, all CPAs domiciled in Florida must hold a current active Florida license. In addition, at least 51% of voting and financial interests in the firm must be CPAs in good standing in any state in the U.S.
- **Insurance:** Applicants must obtain minimum capitalization, or public liability insurance, or an irrevocable letter of credit, in a minimum amount of \$50,000 per shareholder, officer, member, or partner and any Florida licensed CPA to a maximum of \$2,000,000, or a signed waiver of limitation on liability. See Rule 61H1-26.002, Florida Administrative Code.

CPA Firm 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 using this form.

CPA Firm Transfer

- A transfer is required when the ownership structure of the firm is being changed. For example, firm with one owner changing to a firm with multiple owners or a firm with multiple owners changing to a single owner firm. The request may be completed using this form.

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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 CPA Firm
<input type="checkbox"/> Firm Name Change or Transfer
Business Type
<input type="checkbox"/> Partnership [1035/3024]
<input type="checkbox"/> Corporation/ LLC/ Other [1034/3023]

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 – CPA Firm Information

CPA FIRM INFORMATION		
CPA Firm Name		
Doing Business As (D/B/A)	Tax Identification Number:	
BUSINESS LOCATION ADDRESS		
Street Address		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
MAILING ADDRESS (If different than Business Location Address)		
Street Address or P.O. Box		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
BUSINESS CONTACT INFORMATION		
Contact Name		
Phone Number	Email Address	
ADDITIONAL CONTACT INFORMATION (OPTIONAL)		
Alternate Phone Number	Alternate Email Address	

Section IV – Partners, Members, and/or Shareholders (attach additional sheets as necessary)

OWNERSHIP INFORMATION			
Last Name	First	Middle	Suffix
Licensed as CPA : Yes <input type="checkbox"/> No <input type="checkbox"/>	State of Licensure	License Number	
If YES, Active <input type="checkbox"/> Non-Active <input type="checkbox"/>			
State of Domicile	Percentage Of Ownership		%

OWNERSHIP INFORMATION			
Last Name	First	Middle	Suffix
Licensed as CPA : Yes <input type="checkbox"/> No <input type="checkbox"/>	State of Licensure	License Number	
If YES, Active <input type="checkbox"/> Non-Active <input type="checkbox"/>			
State of Domicile	Percentage Of Ownership		%

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Last Name	First	Middle	Suffix
Licensed as CPA : Yes <input type="checkbox"/> No <input type="checkbox"/>	State of Licensure	License Number	
If YES, Active <input type="checkbox"/> Non-Active <input type="checkbox"/>			
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Last Name	First	Middle	Suffix
Licensed as CPA : Yes <input type="checkbox"/> No <input type="checkbox"/>	State of Licensure	License Number	
If YES, Active <input type="checkbox"/> Non-Active <input type="checkbox"/>			
State of Domicile	Percentage Of Ownership		%

OWNERSHIP INFORMATION			
Last Name	First	Middle	Suffix
Licensed as CPA : Yes <input type="checkbox"/> No <input type="checkbox"/>	State of Licensure	License Number	
If YES, Active <input type="checkbox"/> Non-Active <input type="checkbox"/>			
State of Domicile	Percentage Of Ownership		%

Section V – Applicant Information

APPLICANT INFORMATION	
List all lawsuit settlements, convictions (regardless of adjudication), or adverse judgments for non-CPA Owners. <input type="checkbox"/> None <input type="checkbox"/> A list is attached providing full details.	
Are at least 51% of the voting and financial interests in the firm CPAs in good standing in some state? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Is the business of the firm the principle occupation for all non-certified public accountant partners, shareholders, or members of the firm? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> All owners are CPAs	
Do all CPA owners domiciled in Florida hold an active Florida CPA license: <input type="checkbox"/> Yes <input type="checkbox"/> No OR <input type="checkbox"/> Firm has no Florida domiciled owners and qualifies under section 473.3141, Florida Statutes.	
CAPITALIZATION/ LIABILITY INSURANCE	
Does the CPA firm have (check one): <input type="checkbox"/> Minimum Capitalization (as defined in 61H1-26.002) of \$50,000 per shareholder, officer, and professional employee to a maximum of \$2,000,000; OR <input type="checkbox"/> Professional liability insurance of \$50,000 per shareholder, officer, and professional employee to a maximum of \$2,000,000; OR <input type="checkbox"/> A signed waiver of limitation on liability; OR <input type="checkbox"/> Letter of credit of \$50,000 per shareholder, officer, and professional employee to a maximum of \$2,000,000.	

Section VI – 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 VII – Affirmation by Written Declaration

AFFIRMATION BY WRITTEN DECLARATION	
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.	
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.	
Signature of Authorized CPA Partner/Shareholder/Member:	
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 Firm Licensure

- a) **Licensure:** At least one partner/shareholder/member of the firm must hold a current active Florida CPA license in order to qualify as a CPA firm or qualifies for licensure under section 473.3141 F.S. However, all CPAs domiciled in Florida must hold a current active Florida license. In addition, at least 51% of voting and financial interests in the firm must be CPAs in good standing in any state in the U.S.
- b) **Insurance:** Applicants must obtain minimum capitalization, or public liability insurance, or an irrevocable letter of credit, in a minimum amount of \$50,000 per shareholder, officer, member, or partner and any Florida licensed CPA to a maximum of \$2,000,000, or a signed waiver of limitation on liability. See Rule 61H1-26.002, Florida Administrative Code.
- c) 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 CPA Firm” if this is a new 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 has changed (i.e. the number of owners of the firm has changed).
 - (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. For example, firm with one owner changing to a firm with multiple owners or a firm with multiple owners changing to a single owner firm.
- iv) Select the business type under which the certified public accounting firm will operate.

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 – CPA 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) Applicants must provide the Tax Identification Number for the firm to be licensed. (Federal Employer Identification Number or Social Security number, as applicable.) See www.irs.gov for more information.
- iv) 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.
- v) Enter the mailing address of the certified public accounting firm. This may be a post office box.
- vi) 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.
- vii) Additional contact information is optional and will be used when the applicant cannot be reached using their primary contact information.

d) Section IV – Partners, Members, and/or Shareholders

- i) Fill out each section completely.

- ii) Applicants must provide their full legal name. Do not use any nicknames, aliases, or initials.
- iii) Indicate whether you are licensed as a CPA.
 - (1) If you are not licensed as a CPA, disregard the questions about CPA licensure.
 - (2) If you are licensed as a CPA, please indicate whether your license is active or inactive and provide the state in which you are licensed and your license number.
- iv) Provide the state in which you have your permanent residence.
- v) Provide the percentage of ownership you have in the certified public accounting firm.
- e) **Section V – Applicant Information**
 - i) Indicate whether any non-CPA owners have lawsuit settlements, convictions (regardless of adjudication), or adverse judgments. If yes, then please include a list providing full details.
 - ii) Indicate whether at least 51% of the voting and financial interests in the firm are certified public accountants in good standing in some state.
 - iii) Indicate whether the business of the firm is the principle occupation of all non-certified public accountant partners, shareholders, or members of the firm. If all owners are certified public accountants, please check the box “All owners are CPAs”.
 - iv) Indicate whether all CPA owners domiciled in Florida hold an active Florida CPA license.
 - v) Indicate the capitalization/insurance liability of the firm.
- f) **Section VI – 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 non-certified public accountant owner or one licensed certified public accountant other than those named in the firm name.
- g) **Section VII – Affirmation by Written Declaration**
 - i) An authorized Florida licensed CPA partner, shareholder, or member must sign the affirmation by written declaration.