

**INSTRUCTIONS FOR COMPLETING
CPA EXAMINATION APPLICATION
DBPR CPA 5007-1**

Application begins on page 5

Please read entire package before completing application. 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.

In filing an application, be certain that the application is completely filled out, that all questions are answered truthfully and that all information requested is furnished. **Please type or print in ink.** Applicants are cautioned to read questions thoroughly.

New Rule Educational Requirements

Applicants sitting for the exam must have completed 120 semester or 160 quarter hours from an accredited college or university, unless one is using the provisions of the unaccredited institutions rule, as explained below. The accounting education program must include 24 semester or 36 quarter hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, financial, and accounting information systems. The business education program must include 24 semester hours of upper division general business courses with some exceptions. One microeconomics, one macroeconomics, one statistics, one business law, and one introduction to computers course may be lower division. As part of the general business hours, applicants are required to have a total of six semester hours or eight quarter hours of business law courses, which must cover contracts, torts, and the Uniform Commercial Code. Business Law 1 and Legal Environment of Business duplicates taken at different institutions at any level. Excess upper division accounting courses may be used to meet the general business requirement.

Old Rule Educational Requirements

Applicants who were accepted to sit for (not necessarily passed) the AICPA Uniform CPA Examination in 1983 or earlier may use the "old rule" educational requirements. Applicants who use the "old rule" requirements will need to demonstrate one year of public or governmental accounting experience under the supervision of a CPA or 30 semester hours of graduate school, to include 12 semester hours accounting and 15 semester hours of general business before they can become licensed. The "old rule" requires a bachelor's degree from an accredited college or university, unless one is using the provisions of the unaccredited institutions rule as explained below. The education program must include 18 semester hours of accounting courses, which are above the elementary level, and 27 semester hours business courses. Elementary accounting courses are never acceptable for credit toward the requirements. Courses for non-accounting majors and any MBA courses that are equivalent to elementary accounting are also not accepted for this requirement. Accounting courses taken a community college or junior college are not accepted towards the accounting requirements.

Accreditation

The Board accepts degrees from schools accredited by the following associations: Middle States Association, New England Association, North Central Association, Northwest Association, Southern Association of Colleges and Schools, Western Association of Schools and Colleges, Association of Independent Schools and Colleges who have been approved by the Florida State Board of Independent Colleges and Universities, and Canadian Schools who have been approved by their provincial educational bodies. If you have graduated from a school or college which is not accredited by the above mentioned means, then you must use the provisions of F.A.C. 61H1-27.001 (5) (see below).

Applicants Who Have Graduated from Non-Accredited Schools (61H1-27.001 (5))

Applicants who have graduated from a non-accredited school may still qualify to sit for the CPA examination. The candidate must complete at least 15 semester hours of graduate classes, of which nine semester hours must be accounting, including three semester hours of graduate level tax courses. **THESE HOURS MUST BE TAKEN AFTER ADMISSION TO GRADUATE SCHOOL.** If the courses are taken before admission to a graduate program, the classes will not be accepted, even if the school

includes them as part of the graduate program. These courses cannot duplicate other courses, which the applicant has taken and they cannot be used to accredit the non-accredited degree and satisfy the educational requirements. The applicant must complete the graduate school courses to validate the non-accredited degree. The applicant must also meet all other educational requirements for initial exam applicants. An evaluation of unaccredited transcripts must be completed by an evaluation service, which has been approved by the Board (see Board Approval Evaluation Services).

Board Approval Evaluation Services

Transcripts from foreign institutions must be evaluated by one of the evaluation services listed below:

Academic Credentials Evaluation Institute, Inc.
P.O. Box 6908
Beverly Hills CA 90212
Phone: (310) 275-3530

ACREVS, Inc.
1776 Clear Lake Avenue
Milpitas, CA 95035-7014
Phone: (408) 719-0015 or Toll Free 866-583-4834

Educational Credential Evaluators, Inc.
P.O. Box 514070
Milwaukee WI 53203-3470
Phone: (414) 289-3400

Foreign Academic Credential Evaluators, Inc.
P.O. Box 400
Glen Carbon IL 62034
Phone: (618) 656-5291

Global Services Associates
2554 Lincoln Boulevard #445
Marina del Rey, CA 90291
Phone: (310) 828-5709

Josef Silny & Associates, Inc.
7101 SW 102 Avenue
Miami, FL 33173
Phone: (305) 273-1616

Notes

If sending transcripts separately from application, please mail official transcripts to DBPR, 1940 North Monroe Street, Tallahassee, Florida 32399.

If you have never sat for the CPA examination in Florida you are considered a first time applicant. Applicants who first sat as a Florida candidate prior to 1999 are also considered first time applicants and must complete this application package. All other exam applications are processed by CPA Exam Services, a division of NASBA. Please contact CPA Exam Services at <http://www.nasba.org> or 1-800-CPA-EXAM.

61H1-27.002 Concentrations in Accounting and Business.

(1) For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination was made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in general business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filed, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 200 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 160 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(4) For purposes of this rule, upper division accounting hours other than elementary above the minimum requirement may be substituted for general business hours. Elementary accounting subjects shall not be accepted as general business education. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three course sequence, are titled "introductory," "fundamentals" or "principles" and even if they are offered at the graduate level. All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper division

level. For the purpose of paragraph 61H1-27.002(2)(b), F.A.C., all general business courses, including accounting courses in excess of the 36 hours required, must be taken at the upper division level, except for Introductory Macro and Micro Economics, three semester hours of the six required in Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communication course described in paragraph 61H1-27.002(2)(b), F.A.C. Lower level general business courses, other than those listed above, posted to transcripts after August 31, 1989 will not count. Standardized tests, such as CLEP, are not acceptable for accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.

(a) Upper division, as used in Rule 61H1-27.002, F.A.C., means courses offered at the junior level or higher. By definition, any course taken at a community college is not upper division. Courses offered at the freshman and sophomore level at senior institutions are not upper division, regardless of the title or content of the course (e.g., Cost, Intermediate, Tax, etc.)

(b) If an applicant has taken a course at the lower division at a senior institution, and that institution has reclassified the course to the upper division at the time of application to Florida, the course will be deemed upper division for the purpose of Rule 61H1-27.002, F.A.C.

(5) Re-applicants whose original application for the CPA examination was approved prior to August 2, 1983 may elect to satisfy subsection 61H1-27.002(1), F.A.C.

(6) For purposes of subsection 61H1-27.002(2), F.A.C., and Section 473.306, F.S., a baccalaureate degree will not be considered as meeting the statutory requirement for a major in accounting or its equivalent unless all credit hours accepted by the college or university as part of the degree requirement are listed as courses in the catalogues of all institutions attended.

(7) If an applicant takes duplicate courses, only one of these courses will be counted. For purposes of this rule, all CPA Examination Review courses will be deemed to be duplicate courses.

(a) Courses will be considered duplicated if they cover a substantially equivalent professional area of knowledge even if separated by a span of time and even if some of the professional, technical and/or legal issues have been changed or modified.

(b) Regarding CPA Review courses, by definition these courses cover material already studied. Accordingly, no exception will be made to consider a CPA Review course non-duplicative, regardless of statements by applicants, professors, or academic administrators that additional topics are covered or the material covered only superficially in prior courses is covered in more detail in a “review” course.

(8) Individuals who have graduated from accounting programs approved by the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy and whose educational degrees are from accredited institutions as set forth in subsection 61H1-27.001(1), F.A.C., shall be deemed to have met the requirements set forth in subsections 61H1-27.002(1)-(3), F.A.C.

Rulemaking Authority 473.304 FS. Law Implemented 473.306 FS. History--New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, 11-30-08, 12-21-09.

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

Department of Business and Professional Regulation
1940 North Monroe Street
Tallahassee, FL 32399 – 0783
www.MyFlorida.com

TRANSACTION	APPLICATION REQUIREMENTS
Initial Application	<ul style="list-style-type: none"> <input type="checkbox"/> Pay \$50 (make check payable to the Department of Business and Professional Regulation) <input type="checkbox"/> Complete DBPR 0010-2 – Master Individual Application <input type="checkbox"/> Complete DBPR 0050-1 – Explanatory Information for Background Questions <input type="checkbox"/> Complete DBPR 0060-1 – General Explanatory Description <input type="checkbox"/> Complete DBPR CPA 5007-1 – CPA Examination Application <input type="checkbox"/> Submit Official Transcripts (no photo copies)

DBPR CPA 5007-1 – CPA Examination Application

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION
1940 North Monroe Street
Tallahassee, FL 32399 – 0783**

**NOTE – This form must be submitted as
part of an entire application packet.**

*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.*

APPLICANT INFORMATION			
Social Security Number*			
Last Name	First	Middle	Mother's maiden name

NOTE: Effective with the May 1996 examination, the examination will be closed (no longer available to the public) and the disclosure of information as to the contents of the examination may result in the invalidation of the candidate's examination scores, the prohibition of a candidate from taking the examination for some period of time, or civil and criminal penalties.																				
Prior to 2004, all four parts of the CPA examination must have been taken at a time. In order to receive credit for the parts passed, the candidate must pass at least two parts with a score of 75 or more and a score of least 50 on the remaining parts.																				
Check parts for which you will be sitting: <input type="checkbox"/> Auditing <input type="checkbox"/> Business Environment & Concepts <input type="checkbox"/> Financial Accounting & Reporting <input type="checkbox"/> Regulation																				
List all states and dates where you have previously sat for the CPA examination. Please send Authorization for Interstate Exchange of Examination and Licensure Information form each State(s) _____																				
Have you ever been denied the right to sit for the CPA exam? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a separate statement giving full details.																				
List names and addresses of each college or university attended. <table><thead><tr><th>Institution</th><th>Location</th><th>Dates Attended</th><th>Graduate?</th><th>Degree</th></tr></thead><tbody><tr><td>_____</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr></tbody></table>	Institution	Location	Dates Attended	Graduate?	Degree	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Institution	Location	Dates Attended	Graduate?	Degree																
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Once approved as a Florida candidate how would you like to receive your notice to schedule from NASBA: <input type="checkbox"/> Fax <input type="checkbox"/> email <input type="checkbox"/> mail																				
Will you need special accommodations due to a disability? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please attach details.																				

*Under the Federal Privacy Act, disclosure of Social Security numbers is voluntary unless specifically required by Federal statute. In this instance, Social Security numbers are mandatory pursuant to Title 42 United States Code, Sections 653 and 654; and Sections 455.203(9), 409.2577, and 409.2598, Florida Statutes. Social Security numbers are used to allow efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. Social Security numbers must also be recorded on all professional and occupational license applications and will be used for licensee identification pursuant to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Welfare Reform Act), 104 Pub.L.193, Sec. 317.

DBPR 0010-2 – Master Individual Application

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION**

PERSONAL INFORMATION				
Social Security Number*				
Last Name	First	Middle	Title	Suffix
Birth Date (MM/DD/YYYY) / /		Gender Male <input type="checkbox"/> Female <input type="checkbox"/>		
Race/Ethnicity (check only one): <input type="checkbox"/> Black or African American <input type="checkbox"/> Asian or Pacific Islander <input type="checkbox"/> Native American or Alaskan Native <input type="checkbox"/> White or Caucasian <input type="checkbox"/> Spanish, Hispanic or Latino <input type="checkbox"/> Other				
MAILING ADDRESS				
Street Address or P.O. Box				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		
CONTACT INFORMATION				
Primary Phone Number		Primary E-Mail Address		
RESIDENCE ADDRESS (IF DIFFERENT THAN MAILING ADDRESS)				
Street Address				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		
BUSINESS LOCATION ADDRESS				
Business/Firm Name				
Street Address				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		

ADDITIONAL CONTACT INFORMATION (OPTIONAL)	
Alternate Phone Number	Fax Number
Alternate E-Mail Address	

*Under the Federal Privacy Act, disclosure of Social Security numbers is voluntary unless specifically required by Federal statute. In this instance, Social Security numbers are mandatory pursuant to Title 42 United States Code, Sections 653 and 654; and Sections 455.203(9), 409.2577, and 409.2598, Florida Statutes. Social Security numbers are used to allow efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. Social Security numbers must also be recorded on all professional and occupational license applications and will be used for licensee identification pursuant to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Welfare Reform Act), 104 Pub.L.193, Sec. 317.

PRIOR LICENSE INFORMATION

If you currently or previously have held a business or professional license/registration in Florida or elsewhere, please list them below:

1. License/Registration Type	State	Date (From) / /	Date (To) / /
License Number		Name Used	
2. License/Registration Type	State	Date (From) / /	Date (To) / /
License Number		Name Used	
3. License/Registration Type	State	Date (From) / /	Date (To) / /
License Number		Name Used	

BACKGROUND INFORMATION

1.	Yes <input type="checkbox"/> (If yes, please complete form 0050-1)	No <input type="checkbox"/>	Have you ever been convicted of a crime, found guilty, or entered a plea of guilty or nolo contendere (no contest) to, even if you received a withhold of adjudication? This question applies to any violation of the laws of any municipality, county, state or nation, including felony, misdemeanor and traffic offenses (but not parking, speeding, inspection, or traffic signal violations), without regard to whether you were placed on probation, had adjudication withheld, were paroled, or pardoned. If you intend to answer "NO" because you believe those records have been expunged or sealed by court order pursuant to Section 943.058, Florida Statutes, or applicable law of another state, you are responsible for verifying the expungement or sealing prior to answering "NO." YOUR ANSWER TO THIS QUESTION WILL BE CHECKED AGAINST LOCAL, STATE AND FEDERAL RECORDS. FAILURE TO ANSWER THIS QUESTION ACCURATELY MAY RESULT IN THE DENIAL OR REVOCATION OF YOUR LICENSE. IF YOU DO NOT FULLY UNDERSTAND THIS QUESTION, CONSULT WITH AN ATTORNEY OR CONTACT THE DEPARTMENT.
2.	Yes <input type="checkbox"/> (If yes, please complete form 0050-1)	No <input type="checkbox"/>	Has any judgment or decree of a court been entered against you in this or any other state, province, district, territory, possession or nation, in which you were charged in the petition, complaint, declaration, answer, counterclaim, or other pleading with any fraudulent or dishonest dealing, or is there any such case or investigation pending?
3.	Yes <input type="checkbox"/> (If yes, please complete form 0060-1)	No <input type="checkbox"/>	Have you ever had an application for registration, certification, or licensure in Florida or in any other jurisdiction denied, or is there now pending a proceeding or investigation to deny such an application?
4.	Yes <input type="checkbox"/> (If yes, please complete form 0060-1)	No <input type="checkbox"/>	Has any license, registration or permit to practice any regulated profession, occupation, vocation, or business been revoked, annulled, suspended, relinquished, surrendered, or withdrawn in Florida or in any other jurisdiction, or is any such proceeding or investigation now pending?

If you answered "YES" to questions 1 – 4 above, please provide the full details of any criminal conviction, lawsuit or judgment, or administrative action including the nature of any charges, dates, outcomes, sentences, and/or conditions imposed; the dates, name and location of the court and/or jurisdiction in which any proceedings were held or are pending; and the designation and/or license number for any actions against a license or licensure application. Please utilize form 0050-1 for your responses to questions 1 and 2, and form 0060-1 for your responses to questions 3 and 4. If you have more than seven offenses to document on form 0050-1, attach additional copies of form 0050-1 as necessary.

PRIOR NAME INFORMATION

Have you used, been known as, or called by another name (example - maiden name, pseudonym, nickname) or alias other than the name signed to the application? Yes No

If your answer is yes, state name or names used below:

Last Name	First	Middle	Title	Suffix
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Last Name	First	Middle	Title	Suffix
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Last Name	First	Middle	Title	Suffix
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DBPR 0050-1 – Explanatory Information for Background Questions

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

**NOTE – This form must be submitted as part of an
application packet**

PERSONAL INFORMATION				
Last Name	First	Middle	Title	Suffix
Identify question number on form 0010-1 this explanation pertains to:				

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

Attach additional sheets as necessary

