

**INSTRUCTIONS FOR COMPLETING
CPA EXAMINATION APPLICATION
DBPR CPA 5001-1**

Application begins on page 4

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 Education 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. 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 of business courses.

Regardless of the educational rule used, elementary accounting classes are never acceptable for credit. Courses for non-accounting majors and any MBA courses that are equivalent to elementary accounting are not accepted. Accounting courses taken at a community college or junior college are not accepted towards the accounting requirements. Courses offered at the freshman and sophomore level are also unacceptable towards meeting the accounting requirement.

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:

Josef Silny & Associates, Inc.
7101 SW 102 Avenue
Miami, FL 33173
Phone: (305) 273-1616
Fax: (305) 273-1338
Translation Fax: (305) 273-1984

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

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

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

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

Notes

If sending transcripts separately from application, please mail official transcripts to Florida Board of Accountancy, 240 NW 76th Drive, Suite A, Gainesville, FL 32607.

If you have previously sat for the CPA Exam in Florida in 1999 or later, **do not** submit this application. You are considered an exam retake candidate and must apply through CPA Exam Services. For more information please visit [CPAES](#) or call 1-800-CPA-EXAM.

If you are licensed in another state or have previously sat for the CPA Exam in another state and have passed all parts of the exam, **do not** submit this application. You are considered a Florida endorsement applicant and must submit the endorsement application.

| TRANSACTION | APPLICATION REQUIREMENTS |
|----------------------------|--|
| Initial Application | <ul style="list-style-type: none"> ❑ Pay \$50 non-refundable application fee (make check payable to the Department of Business and Professional Regulation) ❑ Complete DBPR CPA 5001-1 – CPA Examination Application ❑ Complete DBPR 0010-2 – Master Individual Application ❑ Complete DBPR 0050-1 – Explanatory Information for Background Questions (Attach documents of resolution) ❑ Complete DBPR 0060-1 – General Explanatory Description ❑ Interstate Exchange Form – Submit to state where you previously sat for the exam, even if no credit earned. ❑ Submit Official Transcripts (no photo copies) |

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

DBPR CPA 5001-1 CPA Examination

**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"/> Financial Accounting & Reporting <input type="checkbox"/> Law <input type="checkbox"/> Accounting & Reporting | | | | | | | | | | | | | | | | | | | | |
| 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 from each state(s). 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 | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | | |

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 |
|-----------|-------|--------|-------|--------|

| | | | | |
|-----------|-------|--------|-------|--------|
| Last Name | First | Middle | Title | Suffix |
|-----------|-------|--------|-------|--------|

| | | | | |
|-----------|-------|--------|-------|--------|
| Last Name | First | Middle | Title | Suffix |
|-----------|-------|--------|-------|--------|

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**

*** ATTACH OFFICIAL DOCUMENTS SHOWING SANCTIONS HAVE BEEN SATISFIED ***

| 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.

