

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

**Application begins on page 8**

*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.

**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 at a community college or junior college are not accepted towards the accounting requirement.

**New Rule Educational Requirements**

The new 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, plus 30 semester hours in excess of the bachelor's degree to include a total education program with concentration in accounting and business. The accounting education program consists of 36 semester hours of upper division accounting courses including coverage of tax, auditing, financial, and cost accounting. The business education program consists of 39 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 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. 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 for this requirement. Accounting courses taken at a community college or junior college are not accepted towards 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. Rule 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.**  
P.O. Box 248233  
Coral Gables FL 33124  
Phone: (305) 273-1616

**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 de Rey CA 90291  
Phone: (310) 828-5709

### **Notes**

Applicants who are completing their course work at the time of application, must submit official transcripts with the completed course work and required degree 30 days prior to the examination. **If sending transcripts separately from the application, please mail official transcripts to the Florida Board of Accountancy, 240 NW 76<sup>th</sup> Drive, Suite A, Gainesville, FL 32607.**

If you have previously sat for the CPA exam as a Florida candidate after November 1998, **do not** submit this application. You must submit the Re-Examination Application to NASBA (CPA examination Services). An application can be obtained at [www.nasba.org](http://www.nasba.org) or call 1-800-CPA-EXAM.

Transfer credit applicants are required to submit the Authorization for Interstate Exchange of Information form for each state where they have sat for the exam. **Please mail the Authorization of Interstate Exchange form directly to the state where you previously sat. DO NOT SEND TO THE FLORIDA BOARD OF ACCOUNTANCY WITH YOUR APPLICATION.**

## Application Checklist

<i>TRANSACTION</i>	<i>APPLICATION REQUIREMENTS</i>
<b>Initial Application</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Pay \$50 <u>non-refundable application fee</u> (make check payable to the Department of Business and Professional Regulation)</li> <li><input type="checkbox"/> Complete DBPR 0010-2 – Master Individual Application</li> <li><input type="checkbox"/> Complete DBPR 0050-1 – Explanatory Information for Background Questions (if applicable)</li> <li><input type="checkbox"/> Complete DBPR 0060-1 – General Explanatory Description (if applicable)</li> <li><input type="checkbox"/> Complete DBPR CPA 5001-1 – CPA Examination Application</li> <li><input type="checkbox"/> Submit Official Transcripts (no photo copies)</li> </ul>

<i>TRANSACTION</i>	<i>APPLICATION REQUIREMENTS</i>
<b>*Initial Application for Florida candidates prior to 1999</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Pay \$50 <u>non-refundable application fee</u> (make check payable to the Department of Business and Professional Regulation)</li> <li><input type="checkbox"/> Complete DBPR 0010-2 – Master Individual Application</li> <li><input type="checkbox"/> Complete DBPR 0050-1 – Explanatory Information for Background Questions (if applicable)</li> <li><input type="checkbox"/> Complete DBPR 0060-1 – General Explanatory Description (if applicable)</li> <li><input type="checkbox"/> Complete DBPR CPA 5001-1 – CPA Examination Application</li> </ul>

\*For Applicants who previously sat as a Florida candidate for the CPA Exam **prior to 1999**, but have not sat as a Florida candidate since this time period.

<i>TRANSACTION</i>	<i>APPLICATION REQUIREMENTS</i>
<b>Credit Transfer CPA Examination</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Pay \$50 non-refundable application fee (make check payable to the Department of Business and Professional Regulation)</li> <li><input type="checkbox"/> Complete DBPR 0010-2 – Master Individual Application</li> <li><input type="checkbox"/> Complete DBPR 0050-1 – Explanatory Information for Background Questions (if applicable)</li> <li><input type="checkbox"/> Complete DBPR 0060-1 – General Explanatory Description (if applicable)</li> <li><input type="checkbox"/> Complete DBPR CPA 5001-1 – CPA Examination</li> <li><input type="checkbox"/> Complete DBPR CPA 5012-1 – Authorization for Interstate Exchange of Information form (please send to the state in which you previously sat)</li> <li><input type="checkbox"/> Submit Official Transcripts (no photo copies)</li> </ul>

USE THIS SHEET TO DETERMINE ELIGIBILITY IF YOU SAT FOR THE EXAM PRIOR TO MAY 1984

FLORIDA BOARD OF ACCOUNTANCY  
Rule 21A-27.002(1) "OLD RULE"

NAME \_\_\_\_\_  
UNIVERSITY \_\_\_\_\_  
DEGREE RECEIVED \_\_\_\_\_  
DATE AWARDED \_\_\_\_\_

**ACCOUNTING EDUCATIONAL PROGRAM**  
(18 Semester or 27 Quarter Hours) - MUST BE ABOVE ELEMENTARY

Description of Course	Course Number	Sem. Hrs.	Qtr. Hrs.	Deficient
Taxation Accounting				
Auditing				
Financial Accounting				
Cost & Managerial Accounting				
Accounting Systems				
Internship (maximum 3 sem/4 qtr hours)				
<b>TOTAL ABOVE ELEMENTARY ACCOUNTING COURSES SUBMITTED</b>				
<b>TOTAL ABOVE ELEMENTARY ACCOUNTING COURSES REQUIRED</b>		<b>18</b>	<b>27</b>	

**GENERAL BUSINESS EDUCATIONAL PROGRAM**  
(27 Semester or 40 Quarter Hours) - MUST BE UPPER DIVISION see rule on reverse side for exceptions

Description of Course	Course Number	Sem. Hrs.	Qtr Hrs.	Deficient
Economics				
Business Law				
Finance				
Quantitative Application				
Management				
Marketing				
Real Estate				
Insurance				
Business Policies				
Computers in Business				
Statistics				
Other				
<b>TOTAL BUSINESS COURSES SUBMITTED</b>				
<b>TOTAL BUSINESS COURSES REQUIRED</b>		<b>27</b>	<b>40</b>	

USE THIS SHEET TO DETERMINE ELIGIBILITY IF YOU SAT FOR EXAM AFTER NOVEMBER 1983

**FLORIDA BOARD OF ACCOUNTANCY**  
**Applicants with Degrees from Accredited Universities**  
 ⇒ **SEE RULES ON REVERSE SIDE**

NAME \_\_\_\_\_  
 UNIVERSITY \_\_\_\_\_  
 DEGREE RECEIVED \_\_\_\_\_  
 DATE AWARDED \_\_\_\_\_

	Semester	Quarter
Baccalaureate Degree		
Hours Required in Excess	30	45
Total Hours Required		
Total Hours Received		

**ACCOUNTING EDUCATIONAL PROGRAM**  
 (36 Semester or 54 Quarter Hours) - MUST BE UPPER DIVISION

Description of Course	Course Number	Sem. Hrs.	Qtr. Hrs.	Deficient
Taxation Accounting				
Auditing				
Financial Accounting				
Cost & Managerial Accounting				
Accounting Systems				
Internship (maximum 3 sem/4 qtr hours)				
<b>TOTAL UPPER DIVISION ACCOUNTING COURSES SUBMITTED</b>				
<b>TOTAL UPPER DIVISION ACCOUNTING COURSES REQUIRED</b>		<b>36</b>	<b>54</b>	

**GENERAL BUSINESS EDUCATIONAL PROGRAM**

(39 Semester or 58 Quarter Hours) - MUST BE UPPER DIVISION see rule on reverse side for exceptions

Description of Course	Course Number	Sem. Hrs.	Qtr. Hrs.	Deficient
Economics				
Business Law (minimum 6 sem/8 qtr hours required)				
Finance				
Quantitative Application in Business				
Management				
Marketing				
Real Estate				
Insurance				
Business Policies				
Computers in Business (maximum 9 sem/13 qtr hours)				
Statistics (maximum 6 sem/8 qtr hours)				
Other				
<b>TOTAL BUSINESS COURSES SUBMITTED</b>				
<b>TOTAL BUSINESS COURSES REQUIRED</b>		<b>39</b>	<b>58</b>	

### **61H1-27.002 Concentrations in Accounting and Business**

(1) For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination is 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 F.S. 473.306, the application must be filed, completed and approved and show on its face that all educational and other requirements have been met prior to August 2, 1983.

(2) For purposes of Section 473.306, F.S., if application is made after August 1, 1983, an applicant must have at least a baccalaureate degree, or its equivalent, from an accredited college or university with a major in accounting, or its equivalent, plus at least 30 semester hours or 45 quarter hours, or the equivalent from an accredited college or university in excess of those required for the baccalaureate degree including a total education program with a concentration in accounting and business as follows:

- (a) 36 semester or 54 quarter hours in accounting education above the elementary level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs; which may be applied to the 36 hours in accounting. Internship courses must be taken in conjunction with other traditional course work 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 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 Rule 61H1-27.002(2) or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses as defined in Rule 61H1-27.002(2) unless 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 business oriented 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) 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 hours of general business courses must be at the upper division level. For the purpose of Rule 61H1-27.002(2)(b), 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 61H1-27.002(2)(b). 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 courses are not acceptable for accounting or general business courses.

(a) Upper division as used in 61H1-27.002 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 lower division course at a senior institution, and that institution has reclassified the course to the upper division at the time of the candidate's application to Florida, the course will be deemed upper division for the purposes of 61H1-27.002.

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

(5) For purposes of Rule 61H1-27.002(2) and F.S. 473.306 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.

(6) 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 substantially equivalent professional areas 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 that the material covered only superficially in prior courses is covered in more detail in a "review" course.

**Specific Authority:** 473.304,473.306, F.S. **Law Implemented:** 473.306,F.S.

**History:** New 12-4-79, Amended 2-3-81,8-1-83,3-21-84,6-10-84,6-4-85,10-28-85,5-22-88,3-21-89,5-20-91,12-2-92, 11-3-95.

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.MyFloridaLicense.com](http://www.MyFloridaLicense.com)

**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 <input type="checkbox"/> No <input type="checkbox"/>				
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**

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

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

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

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

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

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

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

EXPLANATION	
Offense	
County	State
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

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND  
PROFESSIONAL REGULATION  
NOTE – This form must be submitted as part of an  
application packet

APPLICANT INFORMATION				
Last Name	First	Middle	Title	Suffix

EXPLANATION

**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

<p><b>NOTE:</b> 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.</p>																												
<p>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.</p>																												
<p><b>Check parts for which you will be sitting:</b></p> <p><input type="checkbox"/> Auditing   <input type="checkbox"/> Financial Accounting &amp; Reporting   <input type="checkbox"/> Business Environment   <input type="checkbox"/> Accounting &amp; Reporting</p>																												
<p>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)</p>																												
<p>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.</p>																												
<p>List names and addresses of each college or university attended.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Institution</th> <th style="width: 20%;">Location</th> <th style="width: 20%;">Dates Attended</th> <th style="width: 10%;">Graduate?</th> <th style="width: 20%;">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> <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																								
<p>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</p>																												
<p>Will you need special accommodations due to a disability?   <input type="checkbox"/> Yes   <input type="checkbox"/> No   If yes, please attach details.</p>																												

**DBPR CPA 5012-1 – AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION**

**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS  
AND PROFESSIONAL REGULATION  
240 NW 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607**

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

<b>APPLICANT INFORMATION</b>				
<p>This form is essential to the application you are filing with this Board. Before approval of your application, the Accountancy Board must verify your sitting requirements and/or certificate and license status. Please complete the initial portion of this form and then <b>forward it to the state in which you previously sat or became license</b>. That Board, in turn, will complete the remainder of this form (Sections A-D) and return it to this agency. (You are advised to check with the Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.) This form is must be filled out by all states in which you previously sat or became licensed.</p> <p><b>TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):</b></p>				
Last Name	First	Middle	Title	Suffix
Address		Certificate Number (if applicable)		
City	State	Zip Code		
Phone	Date of Birth	Social Security Number*		

I hereby request and authorize the \_\_\_\_\_ Board of Accountancy to provide any and all pertinent information requested in this form to the Board of Accountancy in the state of Florida to complete an application filed with that agency. I agree that the state Board may confirm the grades issued to me by the Advisory Grading Services of the American Institute of Certified Public Accountants.

\*Under the Federal Privacy Act, disclosure of Soc. Sec. Numbers is voluntary unless specifically required by Federal status. In this instance, social security numbers are mandatory pursuant to Title 42 United States Code, Section 653 & 654; and sections 445.203(9), 409.2577, & 409.2598, Florida Statutes. Social Security numbers are used to allow efficient screening of applicants & 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 & occupational license applications & 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

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Applicant Signature \_\_\_\_\_ Date Signed \_\_\_\_/\_\_\_\_/\_\_\_\_

SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY

**SECTION A: VERIFICATION OF EXAMINATION CREDITS:**

The following are grades awarded on the Uniform CPA Examination(s) for the applicant above, as reported by the AICPA Advisory Grading Service. Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or, if there is any reason why the grades should not be accepted. If separate sheet is attached, please affix official signature and board seal.

Date of Examination	Candidate I.D. Number	AUDIT	LPR (Business Law)	FARE (Theory)	ARE (practice)

1. Was the applicant ever denied admission to the Exam? Yes No (If yes, please use Section D of this form to explain.)
2. Date applicant was first approved to sit for the exam: \_\_\_\_\_.
3. If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? Yes No
4. If the candidate has not passed all parts of the CPA Exam, indicate above the expiration date of those parts that have been passed and for which credit has been given.
5. Would the applicant be denied admission to any future exams? Yes No

**SECTION B: CERTIFICATE/LICENSURE (Permit) STATUS**

Certificate As A Certified Public Accountant:

1. The applicant was granted an original/reciprocal (mark out one), CPA Certificate number \_\_\_\_\_ issued \_\_\_\_/\_\_\_\_/\_\_\_\_ which is in good standing unless otherwise noted in Section D of this form.

License/Permit to Practice Public Accounting: (If licensing is the responsibility of another agency, please forward and request completion of applicable section.)

2. Yes No This state is a two-tier state.
3. Yes No This license/permit from this board is in good standing and expires on \_\_\_\_\_.
4. Yes No The applicant is currently licensed to engage in the practice of public accounting.
5. Yes No Has there ever been any disciplinary action instituted against the applicant? If yes, please explain in Section D.
6. If the applicant does not hold a license/permit from your board, please indicate the requirements to be met for issuance of reinstatement:

License/Permit not required

\_\_\_\_\_

Pay appropriate fees and/or post bond

\_\_\_\_\_

Complete continuing professional education requirements

\_\_\_\_\_

Other (please specify):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SECTION C: ADDITIONAL INFORMATION REQUESTED**

**SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS FOR INFORMATION PROVIDED**  
(Official Seal and Signature must be affixed to attached sheets if needed to respond to this inquiry)

The information provided herein is correct to the best of my knowledge.

**OFFICIAL  
BOARD  
SEAL**

\_\_\_\_\_ Board/Agency

\_\_\_\_\_ Official Signature

\_\_\_\_\_ **Title** **Date**