

**State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Application for CPA Examination
Form # DBPR CPA 1**

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

APPLICATION REQUIREMENTS
<p>ALL License Applicants must submit:</p> <p><input type="checkbox"/> Fees:</p> <ul style="list-style-type: none"> • \$50 • Make check payable to the Florida Department of Business and Professional Regulation. <p><input type="checkbox"/> Official school transcripts to verify education requirement. Do not submit copies of transcripts.</p> <p><input type="checkbox"/> Supporting legal documentation, if necessary. See Section IV of Instructions.</p> <p>ALL Out of State Applicants must also:</p> <p><input type="checkbox"/> Send the <i>Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1</i> (included in this application packet) to each state board of accountancy in which you previously sat for the CPA exam along with any processing fees they may require. This form is required even if no exam credit was earned in prior attempts.</p>

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

Department of Business and Professional Regulation
2601 Blair Stone Rd
Tallahassee, FL 32399

New Rule Educational Requirements

Applicants sitting for the exam must have completed 120 semester or 180 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 and financial. The business education program must include 24 semester or 36 quarter 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 three semester hours or four quarter hours of business law courses. 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. 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 or 27 quarter hours of accounting courses, which are above the elementary level, and 27 semester or 40 quarter 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 requirements.

Accreditation

The Board accepts degrees from schools accredited by the following associations: Middle States Association of Colleges and Secondary Schools, New England Association of Schools and Colleges, Higher Learning Commission, Northwest Commission on Colleges and Universities, Southern Association of Colleges and Schools, Western Association of Schools and Colleges, Association to Advance Collegiate Schools of Business (AACSB), Association of Independent Colleges and Schools who are regulated by the Commission for Independent Education and exempted from licensure by the CIE under the provisions of Section 246.085, F.S., and Canadian, Mexican, Irish, Australian, New Zealand, and Hong Kong academic accounting programs approved by the provincial educational bodies or the equivalent educational accreditation body for that country. 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 Rule 61H1-27.001(5), F.A.C. (see below).

Applicants Who Have Graduated from Non-Accredited Schools (Rule 61H1-27.001(5), F.A.C.)

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 or 22 quarter hours of graduate classes, of which nine semester or 13 quarter hours must be accounting, including three semester or 4 quarter hours of graduate level tax courses. These courses cannot duplicate other courses that the applicant has taken. 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).

For more information regarding the educational requirements necessary to sit for the CPA licensure examination please refer to Chapter 61H1-27 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27>.

Board Approval Evaluation Services

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

Josef Silney & Associates, Inc
International Education Consultants
 7501 SW 102 Avenue
 Miami, FL 33173
 Phone: (305) 273-1616
www.jsilny.com

Global Services Associates, Inc.
 409 North Pacific Coast Highway, #393
 Redondo Beach, CA 90277
 Phone: (310) 828-5709
www.globaleval.org

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

International Academic Credential Evaluators, Inc.
(IACEI)
 Post Office Box 2465
 Denton, TX 76202-2465
 Phone: (940) 383-7498
 Fax: 940.382.4874
www.iacei.net

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

NASBA
 International Evaluation
 Services P.O. Box 198727
 Nashville, TN 37219
 Phone: (855) 465-5382
 Email: nies@nasba.org

Notes

If sending transcripts separately from application, please mail official transcripts to DBPR, 2601 Blair Stone Rd, 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.

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Department of Business and Professional Regulation
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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 – Examination Information

Select the Sections of Examination Requested	
<input type="checkbox"/> Auditing	<input type="checkbox"/> Business Environment & Concepts
<input type="checkbox"/> Financial Accounting & Reporting	<input type="checkbox"/> Regulation
Notification by NASBA for exam scheduling	
Once approved as a Florida candidate how would you like to receive your notice to schedule your examination from NASBA: <input type="checkbox"/> Email <input type="checkbox"/> Mail	

SPECIAL ACCOMODATIONS FOR TESTING
Americans with Disabilities Act (ADA) and Disability Accommodation. In accordance with Chapter 61-11.008, Florida Administrative Code, if you have a disability and you need special assistance with the examination process please call the Bureau of Education and Testing at (850)487-9755 immediately.

Section II – Applicant Information

APPLICANT INFORMATION		
Social Security Number*	Mother's Maiden Name	
FULL LEGAL NAME		
Last Name	First	Middle
Birth Date (MM/DD/YYYY) / /	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	
MAILING ADDRESS		
Street Address or P.O. Box		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
CONTACT INFORMATION		
Phone Number	Fax Number	
Email Address		

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

Section II – Applicant Information continued

CURRENT/PRIOR LICENSE INFORMATION				
If you currently hold or have previously held a business or professional license/registration in Florida or elsewhere, please list each one below (attach additional copies of this page as necessary):				
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		
PRIOR NAME INFORMATION				
Have you used, been known as, or are currently known by another name (example - maiden name, nickname) or alias other than the name signed to the application? <input type="checkbox"/> Yes <input type="checkbox"/> 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

Section III – Education Information

EDUCATION INFORMATION				
List the names and addresses of each college or university attended.				
1. Institution	Date (From) / /	Date (To) / /		
Address	Graduate Yes <input type="checkbox"/> No <input type="checkbox"/>	Degree		
City	State	Zip code		
2. Institution	Date (From) / /	Date (To) / /		
Address	Graduate Yes <input type="checkbox"/> No <input type="checkbox"/>	Degree		
City	State	Zip code		
3. Institution	Date (From) / /	Date (To) / /		
Address	Graduate Yes <input type="checkbox"/> No <input type="checkbox"/>	Degree		
City	State	Zip code		
4. Institution	Date (From) / /	Date (To) / /		
Address	Graduate Yes <input type="checkbox"/> No <input type="checkbox"/>	Degree		
City	State	Zip code		

Section IV(a) – Background Questions

BACKGROUND QUESTIONS			
1.	<input type="checkbox"/> Yes (If yes, please complete Section IV (b))	<input type="checkbox"/> No	Have you ever been convicted or found guilty of, or entered a plea of nolo contendere or guilty to, regardless of adjudication, a crime in any jurisdiction, or are you currently under criminal investigation? This question applies to any criminal 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 943.0585 or 943.059, 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 MAY 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.	<input type="checkbox"/> Yes (If yes, please complete Section IV (c))	<input type="checkbox"/> No	Has any judgment or decree of a court been entered against you in this or any other state, province, district, territory, possession or nation, related to the practice or profession for which you are applying, or is there any such case or investigation pending?
3.	<input type="checkbox"/> Yes (If yes, please complete Section IV (c))	<input type="checkbox"/> No	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.	<input type="checkbox"/> Yes (If yes, please complete Section IV (c))	<input type="checkbox"/> No	Has any license, registration, or permit to practice any regulated profession, occupation, vocation, or business been revoked, annulled, suspended, relinquished, surrendered, or otherwise disciplined in Florida or in any other jurisdiction, or is any such proceeding or investigation now pending?
5.	<input type="checkbox"/> Yes (If yes, please complete Section IV (c))	<input type="checkbox"/> No	Have you ever been denied the right to sit for the CPA examination?

If you answered "YES" to any question in questions 1 – 5 above, please refer to Section IV of Instructions for detailed instructions on providing complete explanations, including requirements for submitting supporting legal documents. Please complete Section IV (b) for your response to question 1, and complete Section IV (c) for your response to questions 2, 3, 4, and 5. If you have more offenses to document in Section IV (b), attach additional pages as necessary.

Section IV (b) – Explanation(s) for Background Question 1

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

Section IV (b) – Explanation(s) for Background Question 1 – continued

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

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

Section IV (c) – Explanation(s) for Background Questions 2, 3, 4 and 5

EXPLANATION	
State/Jurisdiction:	Application Type/License Number:

Section IV (c) – Explanation(s) for Background Questions 2, 3, 4 and 5– continued

EXPLANATION	
State/Jurisdiction:	Application Type/License Number:

Section V – Previous CPA Examinations

PREVIOUS CPA EXAMINATIONS			
List all states and dates where you have previously sat for the CPA examination. Please send an Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1 to each state in which you have previously sat for the CPA examination. See Section VII of this application and the instructions for more information.			
State	Date	State	Date
	/ /		/ /
State	Date	State	Date
	/ /		/ /
State	Date	State	Date
	/ /		/ /

Section VI – Affirmation by Written Declaration

AFFIRMATION BY WRITTEN DECLARATION	
<p>I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.</p>	
Signature:	Date:
Print Name:	

State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Authorization for Interstate Exchange of Examination and Licensure Information
Form # DBPR CPA 5012-1

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				
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 forward it to the state in which you previously sat or became licensed. 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.				
TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):				
Last Name	First	Middle	Title	Suffix
Address		Certificate Number (if applicable)		
City	State	Zip Code		
Phone	Date of Birth	Social Security Number*		

*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.

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.	
_____ 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.
4. This license/permit expires on _____.
5. Yes No The applicant is currently licensed to engage in the practice of public accounting.
6. Yes No Has there ever been any disciplinary action instituted against the applicant? If yes, please explain in Section D.
7. 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.	
<p>OFFICIAL BOARD SEAL</p>	<p>_____</p> <p style="text-align: right;">Board/Agency</p> <p>_____</p> <p style="text-align: right;">Official Signature</p> <p>_____</p> <p style="text-align: right;">Title Date</p>

Please mail the completed form to:

State of Florida
Department of Business and Professional Regulation
Board of Accountancy
2601 Blair Stone Rd
Tallahassee, FL 32399

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 Examination

- a) An applicant is entitled to take the licensure examination to practice in this state as a certified public accountant if the applicant has completed 120 semester hours or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by board rule. See Rule 61H1- 27.002(3), Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27>.
- b) 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. See Rule 61H1-27.002(1), Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27>.
- c) For more information regarding the educational requirements necessary to sit for the CPA licensure examination please refer to Chapter 61H1-27, Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27>.

2) General Information and Application Instructions by section

a) Section I- Examination Information

- i) Select the examination sections you are requesting to take.
- ii) Select the method of notification you wish NASBA to use to notify you of examination scheduling.
- iii) **NOTE:** If you have a disability and require special accommodations in taking this examination, please contact the Bureau of Education and Testing at 850.487.9755. You must submit a "Request for Special Accommodations" application along with your application. If accommodations are not requested in advance, we cannot guarantee the availability of accommodations.

b) Section II- Applicant Information

- i) Fill out each section completely. A Social Security number is required in order to apply for any individual license within the Department of Business and Professional Regulation.
- ii) In the Full Legal Name section, applicants must provide their full legal name. Do not use any nicknames, aliases, or initials.
- iii) Provide your mailing address. This will be used for sending correspondence regarding your application and license.
- iv) Provide a valid phone number and email address. 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.
- v) Applicants must provide information on current or prior licenses held in Florida or any other state, territory, or jurisdiction of the United States or in any foreign national jurisdiction.
- vi) Applicants must provide information on any prior names or aliases used by applicant. If the name on supporting documentation does not match the applicant's legal name, the alias used in the supporting documentation must be provided in this section. Failure to do so will result in a deficient application.

c) Section III- Education Information

- i) Provide the name and address of each college or university that you have attended.
- ii) Provide the dates of attendance and whether or not you graduated from that college or university.
- iii) If you graduated from that college or university, provide the degree that was conferred upon graduation.

d) **Section IV (a), (b), and (c) - Background Questions.**

i) Question 1:

- (1) If you answer “yes” to this question, you must complete Section IV (b) [*make additional copies as necessary*] of the application and provide a copy of the arrest report, copies of the disposition or final order(s), and documentation proving all sanctions have been served and satisfied. **You must supply this documentation for each occurrence.** If you are unable to supply this documentation, a certified statement from the clerk of court for the relevant jurisdiction stating the status of records is required.
- (2) If you are still on probation, you must supply a letter from your probation officer, on official letterhead, stating the status of your probation.

ii) Question 2:

- (1) If you answer “yes” to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application and provide a copy of the judgment or decree. You must also supply documentation proving all sanctions have been served and satisfied, or if not, stating the current status of any proceedings.

iii) Question 3:

- (1) If you answer “yes” to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application and supply copies of documentation explaining the denial or pending action.

iv) Question 4:

- (1) If you answer “yes” to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application and supply copies of the order(s) showing the disciplinary action taken against the license, or documentation showing the status of the pending action.

v) Question 5:

- (1) If you answer “yes” to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application and supply copies of documentation explaining the denial or pending action.

e) **Section V- Previous CPA Examinations**

- i) List all states and dates where you have previously sat for the CPA examination.
- ii) Please send an ***Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1*** to each state in which you have previously sat for the CPA examination. See section 3 of instructions below.

f) **Section VI- Affirmation by Written Declaration**

- i) The applicant must sign the affirmation by written declaration.

3) ***Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1***

- a) **This form is to be used by any applicant who has previously taken the CPA examination in another state.**
- b) 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.
- c) **Please complete the initial portion of this form and then forward it to the state in which you previously sat or became licensed.**
- d) The State Board will complete the remaining sections of the form and return it to the Florida Department of Business and Professional Regulation.
- e) You are advised to check with each State’s Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released

4) Requirements for Licensure

- a) Educational requirements:
 - i) **NOTE: The educational requirements for licensure are greater (30 additional semester hours or 45 additional quarter hours of college education) than those required to sit for the CPA examination.**
 - ii) An applicant for licensure must have completed at least **150 semester hours or 225 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.
 - iii) For more detailed information see Rule 61H1- 27.002(2), Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27>.
- b) Pass all four parts of the CPA examination with at least a 75% within an 18 month rolling period.
- c) One year of work experience under the supervision of a licensed CPA.