

**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><b>ALL License Applicants must submit:</b></p> <p><input type="checkbox"/> Fees:</p> <ul style="list-style-type: none"> <li>• \$50</li> <li>• Make check payable to the Florida Department of Business and Professional Regulation.</li> </ul> <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><b>ALL Out of State Applicants must also:</b></p> <p><input type="checkbox"/> Send the <b><i>Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1</i></b> (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 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 three semester hours or four 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. 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 requirements.

## Accreditation

The Board accepts degrees from schools accredited by the following associations: Middle States Association, New England Association, North Central Association (HLC), 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 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 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 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](http://www.jsilny.com)

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

**Educational Credential Evaluators, Inc.**  
 P.O. Box 514070  
 Milwaukee, WI 53203-3470  
 Phone: (414) 289-3400  
[www.ece.org](http://www.ece.org)

**Josef Silny & Associates, Inc.**  
 7101 SW 102 Avenue  
 Miami, FL 33173  
 Phone: (305) 273-1616  
[www.jsilny.com](http://www.jsilny.com)

## NASBA

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

**State of Florida**  
**Department of Business and Professional Regulation**  
**Board of Accountancy**  
**Application for CPA Examination**  
**Form # DBPR CPA 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**.  
**For additional information see the Instructions at the end of this application.**

**Section I – Examination Information**

<b>Select the Sections of Examination Requested</b>	
<input type="checkbox"/> <b>Auditing</b>	<input type="checkbox"/> <b>Business Environment &amp; Concepts</b>
<input type="checkbox"/> <b>Financial Accounting &amp; Reporting</b>	<input type="checkbox"/> <b>Regulation</b>
<b>Notification by NASBA for exam scheduling</b>	
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	

<b>SPECIAL ACCOMODATIONS FOR TESTING</b>
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**

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

<b>CURRENT/PRIOR LICENSE INFORMATION</b>				
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		
<b>PRIOR NAME INFORMATION</b>				
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**

<b>EDUCATION INFORMATION</b>				
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**

<b>BACKGROUND QUESTIONS</b>			
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**

<b>EXPLANATION</b>	
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:



**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.*

<b>APPLICANT INFORMATION</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. Please complete the initial portion of this form and then <b>forward it to the state in which you previously sat or became licensed.</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.				
<b>TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):</b>				
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



## 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 160 quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by board rule. See Section 61H1- 27.002(3), Florida Administrative Code at <https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-27.002>.
- 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 Section 61H1-27.002(1), Florida Administrative Code at <https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-27.002>.
- c) 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>.

### 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. For more information go to <http://www.myfloridalicense.com/dbpr/servop/testing/ADA.html>

#### 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 40 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 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.
  - iii) For more detailed information see Section 61H1- 27.002(2), Florida Administrative Code at <https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENC E%20REQUIREMENTS&ID=61H1-27.002>.
- 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.