# State of Florida Department of Business and Professional Regulation Board of Accountancy CPA Licensure Application Form # DBPR CPA 2

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

| APPLICATION REQUIREMENTS                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ALL License Applicants must submit:                                                                                                                                                                                                     |
| <ul> <li>☐ Fees:</li> <li>◆ \$50</li> <li>• Make check payable to the Florida Department of Business and Professional Regulation.</li> </ul>                                                                                            |
| <ul> <li>☐ Official school transcripts to verify education requirement. Do not submit copies of transcripts.</li> <li>☐ Completed Certification of Work Experience Form # DBPR CPA 32 (included in this application packet).</li> </ul> |
| Note: Applicants who have passed the CPA examination in another state should apply using Application for Licensure by Endorsement/Transfer of Examination Grades Form # DBPR CPA 3.                                                     |

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

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

## **Requirements for Licensure**

NOTE: The educational requirements for licensure are greater (30 additional semester hours or 45 additional guarter hours of college education) than those required to sit for the CPA examination.

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.

Your examination approval letter from the Board of Accountancy will indicate if you need additional hours of education to be eligible for licensure.

Applicants for licensure must also pass all four parts of the CPA examination with at least a 75% within an 18 month rolling period, and have one year of work experience under the supervision of a licensed CPA documented on *Certification of Work Experience Form # DBPR CPA 32* (included in this application packet).

For more detailed information see Section 61H1- 27.002(2), Florida Administrative Code at: https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27.

DBPR CPA 2 CPA Eff. Date: August 2017 Incorporated by Rule: 61H1-27.0041 F.A.C.

# State of Florida Department of Business and Professional Regulation Board of Accountancy CPA Licensure Application Form # DBPR CPA 2

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 – Applicant Information**

| APPLICANT II                                                                                                                        | NFORMATION            |                        |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|--|--|
| Social Security Number*                                                                                                             |                       |                        |  |  |
| FULL LEG                                                                                                                            | :AL NAME              |                        |  |  |
|                                                                                                                                     |                       | N A' 1 11              |  |  |
| Last Name First                                                                                                                     |                       | Middle                 |  |  |
| MAILING ADDRESS                                                                                                                     |                       |                        |  |  |
| Street Address or P.O. Box                                                                                                          |                       |                        |  |  |
|                                                                                                                                     |                       |                        |  |  |
| City                                                                                                                                | State                 | Zip Code (+4 optional) |  |  |
| CONTACT INFORMATION                                                                                                                 |                       |                        |  |  |
| Residence Phone Number                                                                                                              | Business Phone Number |                        |  |  |
| Email Address                                                                                                                       |                       |                        |  |  |
| BACKGROUN                                                                                                                           | D QUESTION            |                        |  |  |
| Have you been convicted of a felony or misdemeanor, competent jurisdiction to have committed any fraud sir examination:    YES   NO |                       |                        |  |  |

DBPR CPA 2 CPA Eff. Date: August 2017 Incorporated by Rule: 61H1-27.0041 F.A.C.

<sup>\*</sup> 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 - Explanation(s) for Background Question

Date of Offense (MM/DD/YYYY)

Description

| EXPLANATION                    |                                               |  |  |
|--------------------------------|-----------------------------------------------|--|--|
| Offense                        |                                               |  |  |
| County                         | State                                         |  |  |
| Penalty/Disposition            |                                               |  |  |
| Date of Offense (MM/DD/YYYY) / | Have all sanctions been satisfied? ☐ Yes ☐ No |  |  |
| Description                    |                                               |  |  |
|                                |                                               |  |  |
|                                |                                               |  |  |
|                                |                                               |  |  |
| FYPI A                         | NATION                                        |  |  |
| Offense                        | MATION                                        |  |  |
| County                         | State                                         |  |  |
| Penalty/Disposition            |                                               |  |  |
| Date of Offense (MM/DD/YYYY)   | Have all sanctions been satisfied? ☐ Yes ☐ No |  |  |
| Description                    |                                               |  |  |
|                                |                                               |  |  |
|                                |                                               |  |  |
|                                |                                               |  |  |
| EXPLANATION                    |                                               |  |  |
| Offense                        |                                               |  |  |
| County                         | State                                         |  |  |
| Penalty/Disposition            | 1                                             |  |  |

Have all sanctions been satisfied?

☐ Yes ☐ No

# Section III - Affirmation by Written Declaration

# AFFIRMATION BY WRITTEN DECLARATION

I have read the questions in this application and have answered them completely and truthfully to the best of my knowledge.

I certified that I have the amount of experience required, if any, and have submitted the appropriate work experience form.

I have read the laws and rules that govern the practice of public accountancy in Florida and pledge to comply with applicable standards of practice upon licensure. (Chapters 455 and 473 Florida Statutes and Chapter 61H1 of the Florida Administrative Code)

I understand the types of misconduct for which disciplinary proceedings may be initiated.

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.

| may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license. |       |  |  |  |
|---------------------------------------------------------------------------------------------------------------------|-------|--|--|--|
| Signature:                                                                                                          | Date: |  |  |  |
| Print Name:                                                                                                         |       |  |  |  |
|                                                                                                                     |       |  |  |  |

### 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 Licensure as a CPA

- a) 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.
- b) 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.
- c) Your examination approval letter from the Board of Accountancy will indicate if you need additional hours of education to be eligible for licensure.
- d) Applicants for licensure must also pass all four parts of the CPA examination with at least a 75% within an 18 month rolling period, and have one year of work experience verified by a licensed CPA documented on *Certification of Work Experience Form # DBPR CPA 32* (included in this application packet).
- e) For more detailed information see Section 61H1- 27.002(2), Florida Administrative Code at https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27.

# 2) Application Instructions by section

# a) Section I- 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 Name section, applicants must use the name as it appears on his or her Social Security card. 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) Background Question

# b) Section II - Explanation of Background Question

- i) If you answer "yes" to the background question, you must complete Section II [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.
- ii) If you are still on probation, you must supply a letter from your probation officer, on official letterhead, stating the status of your probation.

# c) Section III - Affirmation by Written Declaration

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

# State of Florida Department of Business and Professional Regulation Board of Accountancy Verification of Work Experience Form # DBPR CPA 32

# **VERIFICATION OF WORK EXPERIENCE**

INSTRUCTIONS: Please complete and sign the "Applicant Information" section and forward to your verifying CPA for completion and return to the Department of Business and Professional Regulation.

I hereby authorize my employers (past and present) to release to the Florida Board of Accountancy any information, files and/or records as it may deem necessary in the processing of this verification of work experience.

| APPLICANT INFORMATION                              |                          |                     |                                   |  |  |
|----------------------------------------------------|--------------------------|---------------------|-----------------------------------|--|--|
| Last Name                                          | First                    | Middle              |                                   |  |  |
| Street Address or P.O. Box                         |                          |                     |                                   |  |  |
|                                                    |                          |                     |                                   |  |  |
| City                                               |                          | State               | Zip Code (+4 optional)            |  |  |
| Date                                               | Applicant's Signature    |                     |                                   |  |  |
|                                                    |                          |                     |                                   |  |  |
|                                                    | EMPLOYER IN              | FORMATION           |                                   |  |  |
| Name of employer                                   |                          |                     |                                   |  |  |
| Location of office in which applicant was employed |                          |                     |                                   |  |  |
|                                                    |                          |                     |                                   |  |  |
| VERIFICATION PERIOD                                |                          |                     |                                   |  |  |
| 3. FULL-TIME EMPLOYMEN                             | NT: Date From:           | <u> </u>            | To:/                              |  |  |
| Number weeks employed                              |                          | Applicant still e   | mployed: 🗆 YES 🚨 NO               |  |  |
| Average hours per week e                           | employed                 |                     |                                   |  |  |
| Total hours employed                               |                          |                     |                                   |  |  |
| 4. PART-TIME EMPLOYME                              | NT (Give complete detail | s below. Attach add | ditional statement if necessary.) |  |  |
| Date From:/                                        | / To:                    |                     |                                   |  |  |
| Number weeks employed                              | · <del></del>            |                     |                                   |  |  |
| Average number hours pe                            | er week employed         |                     | _                                 |  |  |
| Total hours employed                               |                          |                     | _                                 |  |  |

INSTRUCTIONS TO VERIFYING CPA: Please complete and forward this Verification of Work Experience form to the Department of Business and Professional Regulation, 2601 Blair Stone Rd, Tallahassee, Florida 32399.

| I, the undersigned, state that the applicant named on this certification:                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ☐ has had one year of work experience which included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant's duties.                                                                                                                               |
| ☐ has had at least five years of work experience, after licensure as a CPA or Canadian, Mexican, Irish, Australian, New Zealand, or Hong Kong Chartered Accountant, which included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant's duties. |
| I state that these statements are true and correct and recognize that providing false information may result in disciplinary action against my license or criminal penalties pursuant to sections 455.2275 and 837.06, Florida Statutes.                                                                                                                                                                                                                                                                               |
| Verifying CPA's Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| CPA License Number Date Original License to Practice Issued                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| State in which certified Expiration Date of License                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| DATE SIGNATURE OF VERIFYING CPA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Is there any additional information concerning the good moral character or technical fitness of the employee relative to his/her practice of public accounting that you feel the Board should be informed of? Yes No                                                                                                                                                                                                                                                                                                   |
| (If "Yes", please attach written explanation.) Good moral character means a "personal history of honesty, fairness, and respect for the rights of others and the laws of this state and nation."                                                                                                                                                                                                                                                                                                                       |