

State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Application for CPA Licensure by Endorsement
Form # DBPR CPA 3

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

APPLICATION CHECKLIST

ALL License Applicants must submit:

- Fees:
 - \$300 (Make check payable to the Department of Business and Professional Regulation)
- Official college transcripts to verify education requirement. Do not submit copies of transcripts.
- Supporting legal documentation, if necessary. See Section IV of Instructions.
- Send the **Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1** (included in this application packet) to each state board of accountancy in which you previously sat for the Certified Public Accountant exam or to each state in which you hold or have held a license along with any processing fees they may require. This form is required even if no exam credit was earned in prior attempts.
- Certification of Work Experience Form # DBPR CPA 32** (included in this application packet).

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

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

The State of Florida offers four methods by which an individual who has passed the Certified Public Accountant examination in another State may obtain a Florida Certified Public Accountant license:

1. Transferring Examination Grades, Section 473.308(7) (a), F.S.
2. Endorsement – Licensed in Another State, Section 473.308(7) (b) 1, F.S.
3. Endorsement – Licensed in Another State, Section 473.308(7) (b) 2, F.S.
4. Endorsement – Licensed in Another State at least 10 years Section 473.308(7) (b) 3, F.S.
5. Endorsement – Licensed in Another State with at least five (5) years of work experience, Section 473.308(8), F.S.

Requirements for Transferring Examination Grades

- An individual must have passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
- Applicant is not licensed and has not been licensed in another state or territory.
- Applicant must have a bachelor's degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education with a concentration in accounting and business,.
- One year of work experience. is required; however, as provided in Section 473.308 (4)(b), F.S., an applicant who completed the requirements of subsection (3) on or before December 31, 2008, and who passed the licensure examination on or before June 30, 2010 is exempted from the requirements of this subsection. F.S.

Requirements for Endorsement

- Applicant holds a valid license to practice public accounting issued by another state or territory of the United States, where the criteria for issuance of such license is substantially equivalent to the licensure criteria that existed in this state at the time the license was issued;

OR

- Applicant holds a valid license to practice public accounting issued by another state or territory of the United States; and
 - Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
 - Applicant has a bachelor's degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education with a concentration in accounting and business.
 - One year of work experience is required; However, as provided in Section 473.308 (4)(b), F.S., an applicant who completed the requirements of subsection (3) on or before December 31, 2008, and who passed the licensure examination on or before June 30, 2010 is exempted from the requirements of this subsection.

- Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and
 - Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
 - Has been licensed in another state for at least 10 years as a certified public accountant.

- Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and
 - Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
 - Applicant has a bachelor's degree from an accredited college or university with a concentration in accounting and business.
 - Has at least five (5) years of public, industry, academia, or governmental accounting experience, **after licensure**, as a Certified Public Accountant or approved Chartered Accountant.

Accreditation

The Board accepts degrees from schools accredited by the following associations: Middle States Commission on Higher Education (MSCHE), 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 regulated by the Commission for Independent Education (CIE) and exempted from licensure by the CIE under the provisions of Section 246.085, F.S. and Canadian, Australian, Mexican, Irish, 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 one of the accreditations listed above, 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 for Certified Public Accountant licensure. The applicant must complete at least 15 semester or 22 quarter hours of graduate classes, of which nine (9) semester or 13 quarter hours must be accounting and include at least three (3) semester or four (4) quarter hours of taxation. The applicant must complete the graduate school courses to validate the non-accredited degree. The applicant must also meet all other educational requirements for Certified Public Accountant licensure. An evaluation of the unaccredited transcripts must be completed by an evaluation service, which has been approved by the Board (see Board Approval Evaluation Services attached).

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

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Application for CPA Licensure by Endorsement
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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 – Method of Qualification [0101/1031]

METHOD OF QUALIFICATION	
Check the provision under which you are applying:	
<input type="checkbox"/> 473.308(7) (a), F.S. – Transferring Examination Grades (Has never held a license in another state)	
<input type="checkbox"/> 473.308(7)(b)1 & 2, F.S. – Valid License to Practice in Another State with at least one year of experience	
<input type="checkbox"/> 473.308(7)(b)3, F.S. – Valid License to Practice in Another State for at least 10 years	
<input type="checkbox"/> 473.308(8), F.S. – Valid License to Practice in Another State with at least 5 years of experience after licensure	

Section II – Applicant Information

APPLICANT INFORMATION		
Social Security Number*		
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		
DOMICILE AND EXAM INFORMATION		
Date domiciled in Florida		
/ /		
Date passed Uniform CERTIFIED PUBLIC ACCOUNTANT Examination		
/ /		

* 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 held yourself out or practiced as a Certified Public Accountant in the geographical boundaries of the State of Florida?

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

EXPLANATION	
State/Jurisdiction:	Application Type/License Number:

Section V – 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:	

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 Transferring Examination Grades

- a) Applicant is not licensed and has not been licensed in another state or territory.
- b) An individual must have passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
- c) Applicant must have a bachelor's degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education with a concentration in accounting and business, unless one is using the provisions of the unaccredited institutions rule as explained below.
- d) One year of work experience is required; however, as provided in Section 473.308 (4)(b), F.S., an applicant who completed the requirements of subsection (3) on or before December 31, 2008, and who passed the licensure examination on or before June 30, 2010 is exempted from the requirements of this subsection.

2) Requirements for Endorsement

- a) Applicant holds a valid license to practice public accounting issued by another state or territory of the United States, where the criteria for issuance of such license is substantially equivalent to the licensure criteria that existed in this state at the time the license was issued;

OR

- b) Applicant holds a valid license to practice public accounting issued by another state or territory of the United States; and
 - i) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
 - ii) Applicant has a bachelor's degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education with a concentration in accounting and business.
 - iii) One year of work experience is required; However, as provided in Section 473.308 (4)(b), F.S., an applicant who completed the requirements of subsection (3) on or before December 31, 2008, and who passed the licensure examination on or before June 30, 2010 is exempted from the requirements of this subsection. F.S.
- c) Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and
 - i) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
 - ii) Has been licensed in another state for at least 10 years as a certified public accountant.
- d) Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and
 - i) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
 - ii) Applicant has a bachelor's degree from an accredited college or university with a concentration in accounting and business.
 - iii) Has at least five (5) years of public, industry, academia, or governmental accounting experience, **after licensure**, as a Certified Public Accountant or approved Chartered Accountant.

3) Application Instructions by section

- a) **Section I – Method of Qualification**
 - i) Select the method of qualification under which you qualify for licensure.
- b) **Section II – Applicant Personal 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 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 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.

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 Service, Inc. (FACS)
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.

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				
<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 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 must be filled out by all states in which you previously sat or became licensed.</p>				
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.

<p>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.</p>	
<p>_____</p> <p>Applicant Signature</p>	<p>_____/_____/_____</p> <p>Date Signed</p>

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:

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

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.
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.

OFFICIAL BOARD SEAL	_____	Board/Agency	
	_____	Official Signature	
	_____	Title	_____

Please mail the completed form to:

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

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 INFORMATION
Name of employer _____
Location of office in which applicant was employed _____

VERIFICATION PERIOD			
(Give complete details below. Attach additional statement if necessary.)			
FULL-TIME EMPLOYMENT:			
Date From:	/ /	To:	/ /
Number weeks employed	Applicant still employed: <input type="checkbox"/> YES <input type="checkbox"/> NO		
Average hours per week employed	Total hours employed		
PART-TIME EMPLOYMENT:			
Date From:	/ /	To:	/ /
Number weeks employed	Applicant still employed: <input type="checkbox"/> YES <input type="checkbox"/> NO		
Average hours per 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."