

State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Application for CPA Non Resident Temporary Practice Permit
Form # DBPR CPA 6

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

APPLICATION REQUIREMENTS
<p>ALL Temporary Permit Applicants must submit:</p> <p><input type="checkbox"/> Fees:</p> <ul style="list-style-type: none"> • \$400 • Make check payable to the Florida Department of Business and Professional Regulation

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

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

Temporary licenses are required of all out-of-state CPAs and some CPA firms (see instructions) in each instance in which such out-of-state CPAs or CPA firms utilizes out-of-state personnel to perform a specific engagement for a client within the State of Florida. Application for temporary licenses must be filed at least 30 days prior to the commencement of the engagement. A temporary license shall not be required of a person entering the State of Florida solely for the purpose of preparing federal tax returns or advising as to federal tax matters [F.S. 473.314(3)].

A temporary permit is to be used when out-of-state personnel will be located within the State of Florida to perform the specific engagement. A temporary permit- electronic practice is to be used when out-of-state personnel will be located outside the State of Florida but will utilize electronic means to perform the specific engagement.

No temporary license shall be valid for more than 90 days after its issuance. No license shall cover more than one engagement. After the expiration of 90 days, a new license will be required. Licenses will not be issued retroactively.

If applicant desires to substitute personnel or bring additional personnel into the state to fulfill the specific engagement applied for, he or she shall notify the Department of the names of such substituted personnel or additional personnel as soon as practical.

For more information regarding the requirements necessary for CPA Non Resident Temporary Practice Permit please refer to Chapter 61H1-29 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-29>

CPA Non Resident Temporary Practice Permit Requirements:

- **Licensure:** Applicant must hold a current active CPA license in another state in order to qualify for a CPA Non Resident Temporary Practice permit.
- **Specific engagement:** “Engagement” shall be deemed and construed to mean the association between a client and a certified public accountant or firm relative to the performance of public accounting services by the certified public accountant or firm for the client.

Permit Application: Application for temporary licenses must be filed prior to commencement of the engagement. The fee for a temporary permit is \$400 per engagement. The fee for a temporary permit – electronic practice is \$400 per engagement. A separate application and fee is required for each engagement. The fee will **NOT** be refunded.

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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 – Temporary Permit Type

Select the Type of Temporary Permit Requested
<input type="checkbox"/> Temporary Permit [0102/1021]
<input type="checkbox"/> Temporary Permit – Electronic Practice [0102/1022]

Section II – Applicant Information

APPLICANT INFORMATION			
Name of out-of-state CPA, CPA Partner, or CPA Shareholder making application for Temporary Permit:			
Last Name	First	Middle	Suffix
Licensed as CPA : Yes <input type="checkbox"/> No <input type="checkbox"/>	Active <input type="checkbox"/> Non-Active <input type="checkbox"/>	State of Licensure	License Number AND Social Security Number
Office Held			
CPA FIRM MAILING ADDRESS			
CPA Firm Name		Firm License No. & Fed ID No.	
Street Address or P.O. Box			
City	State	Zip Code (+4 optional)	
BUSINESS CONTACT INFORMATION			
Contact Name			
Phone Number	Email Address		

Section III – Specific Engagement Information

SPECIFIC ENGAGEMENT (Client within the State of Florida)		
Client Name		
Street Address		
City	State	Zip Code (+4 optional)
Nature of Engagement:		
Date Engagement will begin: / /		

Section IV – CPA Firm Employees Performing Accounting Services

CPA FIRM EMPLOYEES PERFORMING ACCOUNTING SERVICES		
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
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Name	License Number	State of Licensure

Section V – Affirmation by Written Declaration

AFFIRMATION BY WRITTEN DECLARATION	
<p>I certify that :</p> <ol style="list-style-type: none"> 1. The work on this engagement qualifies for a temporary license. 2. The professional engagement, if said professional engagement is intended to result in an expression of opinion, complies with Rule 61H1-24.003. 3. Applicant CPA/CPA firm is not maintaining a full time office and staff in the state for the full-time public accounting practice in the state through the use of temporary license. 4. Applicant CPA/CPA firm is the holder of a CPA Certificate or License which, at the time of this application, is in good standing. 5. Applicant CPA/CPA firm has not had disciplinary action taken by the Board of Accountancy in any jurisdiction. <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>	
<p>Signature of CPA, CPA Partner, or CPA Shareholder making application for Temporary Permit:</p>	
<p>Print Name:</p>	<p>Date:</p>

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) The following must hold a license issued under this section:

- a) Any firm that does not have an office in this state but performs the services described in s. 473.3141(4), F.S., for a client having its home office in this state, unless it:
 - i) Complies with the qualifications described in s. 473.309, F.S.
 - ii) Is enrolled in a peer review program pursuant to s. 473.3125(4), F.S.
 - iii) Performs services through an individual with practice privileges under s.473.3125(4), F.S.
 - iv) Lawfully performs services in a state where an individual with practice privileges granted under s. 473.3141 has his or her principal place of business (see s. 473.3103, F.S.)

2) Application Instructions by Section

a) Section I – Temporary Permit Type

- i) Select the permit type for which you are applying.
 - (1) A **temporary permit** is to be used when out-of-state personnel will be located within the State of Florida to perform the specific engagement.
 - (2) A **temporary permit- electronic practice** is to be used when out-of-state personnel will be located outside the State of Florida but will utilize electronic means to perform the specific engagement.

b) Section II- Applicant Information

- i) Fill out each section completely.
- ii) Provide the name of the out-of-state CPA, CPA Partner, or CPA Shareholder making application for Temporary Permit. Applicants must provide their name as it appears on his or her Social Security card. Do not use any nicknames, aliases, or initials.
- iii) Indicate whether you are licensed as a CPA.
 - (1) If you are not licensed as a CPA, disregard the questions about CPA licensure.
 - (2) If you are licensed as a CPA, please indicate whether your license is active or inactive and provide the state in which you are licensed and your license number.
- iv) Provide the office that you are holding in the certified public accounting firm.
- v) Provide the name of the certified public accounting firm performing accounting services for the specific engagement.
- vi) Enter the mailing address of the certified public accounting firm. This may be a post office box.
- vii) 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.
 - (1) Enter the name of the contact person for the firm. This should be an officer, partner, or member manager of the firm able to answer questions regarding this application.
 - (2) Provide a valid phone number and email address so that the Department may contact you regarding your application or permit.

c) Section III – Specific Engagement Information

- i) Provide the name of the client for whom the specific engagement will be performed.
- ii) Provide the physical address of the client for whom the specific engagement will be performed. This may not be a P.O. Box address.
- iii) Describe the nature of the work to be completed for the specific engagement.
- iv) Provide the date the specific engagement will begin.

d) Section IV – CPA Firm Employees Performing Accounting Services

- i) Provide a listing of all employees of the CPA firm engaging in accounting services for the specific engagement. This would include any personnel providing electronic services not within the State of Florida.
- ii) If the employee providing accounting services is not licensed as a certified public accountant please indicate under license number that the individual is not a certified public accountant.

e) Section III – Affirmation by Written Declaration

- i) The CPA, CPA Partner, or CPA Shareholder making application for Temporary Permit must sign the affirmation by written declaration.