

**State of Florida
Department of Business and Professional Regulation
Board of Accountancy
CPA Change of Status Application
Form # DBPR CPA 7**

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

| APPLICATION REQUIREMENTS |
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| <p>ALL License Applicants must submit:</p> <p>Fees – Select Application Type:</p> <p><input type="checkbox"/> \$0 Voluntary Relinquish License – No Fee Required</p> <p><input type="checkbox"/> \$50 Become Inactive</p> <p style="padding-left: 20px;">• Place license on Inactive status (License status is Current Active)</p> <p><input type="checkbox"/> \$130 Become Inactive</p> <p style="padding-left: 20px;">• Place License on Inactive Status (License status is Delinquent Active)</p> <p><input type="checkbox"/> \$250 Inactive Reactivation Application</p> <p>NOTE: Delinquent Reactivations and Null and Void Reinstatements must also pay the renewal fee (\$105) and delinquency fee (\$25) for a total of: \$380</p> <p>Applicants applying for Reactivation/Reinstatement must also submit:</p> <p><input type="checkbox"/> Completed <i>CPE Reporting Form # DBPR CPA 41</i> and submit proofs of attendance</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

Voluntary Relinquish Florida CPA License

Submit this application along with required documents to relinquish your Florida CPA license

Become Inactive

Select the option and fee with the current status of your Florida CPA license

Requirements for Reactivation

- Continuing Professional Education (CPE): Submit your required CPE hours and certificates of completion on the CPE Reporting Form # DBPR CPA 41 . CPE requirements vary, depending on length of inactive or delinquent status. If you have been inactive or delinquent for:
 - One (1) reporting period following your most recent current/active license, you must complete 120 total hours; to include at least 20 hours in accounting/auditing, at least 4 in board approved ethics, and no more than 20 in behavioral subjects.
 - No more than two (2) reporting periods following your most recent current/active license, you must complete 200 total hours; to include at least 30 hours in accounting/auditing, at least 4 in board approved ethics, and no more than 20 in behavioral subjects.
 - Three (3) or more reporting periods following your most recent current/active license, you must complete 280 total hours; to include at least 40 hours in accounting/auditing, at least 4 in board approved ethics, and no more than 20 in behavioral subjects.

For more detailed information see Section 61H1- 33.006, Florida Administrative Code at

<https://www.flrules.org/gateway/RuleNo.asp?title=REESTABLISHMENT%20OF%20PROFESSIONAL%20KNOWLEDGE%20AND%20COMPETENCY&ID=61H1-33.006>.

**Department of Business and Professional Regulation
Board of Accountancy
CPA Change of Status Application
Form # DBPR CPA 7**

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 – Application Type

| Select the Action Requested | |
|--|--|
| <input type="checkbox"/> Become Inactive | <input type="checkbox"/> Reactivate License |
| <input type="checkbox"/> Voluntary Relinquishment | |

Section II – Applicant Information

| APPLICANT INFORMATION | | |
|--|-----------------------|------------------------|
| Social Security Number* | License Number | Date of Birth |
| FULL LEGAL NAME | | |
| 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 | | |
| BACKGROUND QUESTION | | |
| Have you been convicted of a felony or misdemeanor, regardless of adjudication, or declared by court of competent jurisdiction to have committed any fraud since the filing of original application: | | |
| <input type="checkbox"/> YES <input type="checkbox"/> NO | | |

* 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 IV – Statement of Voluntary Relinquishment

| VOLUNTARY RELINQUISHMENT OF CPA LICENSE | |
|---|--|
| <p>Since I have discontinued the practice of public accounting in Florida, I am voluntarily relinquishing my Florida CPA certificate and license and returning them to the Florida Board of Accountancy. I am expressly waiving all further procedural steps. I hereby certify that I am not currently under investigation or convicted, regardless of adjudication, for any crime which relates to my practice of public accounting or my ability to practice public accounting. Further, I am not currently under investigation or being disciplined for violations of the accountancy practice acts in Florida or any other jurisdiction. I agree that I will not violate Chapters 455 or 473, Florida Statutes, and the related rules. Specifically, I will not use or assume the title of certified public accountant from this day forward, nor will I perform reviews or audits of financial records. Further, I understand that to obtain a license as a Florida CPA I will have to meet the requirements in effect at the time I reapply and take the CPA examination again.</p> | |
| <p>I am voluntarily relinquishing my CPA license <input type="checkbox"/> YES <input type="checkbox"/> NO</p> | |

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 Reactivation

- i) Continuing Professional Education (CPE): Submit required CPE hours on the CPE Reporting Form # DBPR CPA 41 and submit certificates of completion. CPE requirements vary, depending on length of inactive or delinquent status (see Continuing Education Reporting Form instructions for details). If your license is in a Null & Void status you can not submit this application until after you receive approval from the Board of Accountancy.
- b) For more detailed information see Section 61H1- 33.006, Florida Administrative Code at <https://www.flrules.org/gateway/RuleNo.asp?title=REESTABLISHMENT%20OF%20PROFESSIONAL%20KNOWLEDGE%20AND%20COMPETENCY&ID=61H1-33.006>.

2) Application Instructions by section

a) Section I- Application Type

- i) Select Become Inactive if you wish to change from active status to inactive status. The fee is determined by the current status of your CPA license when requesting to become inactive. Note that you may not practice public accounting with an inactive license.
- ii) Select Reactivate License if you wish to change from an inactive status to active status or delinquent status to active status. Note that you must complete Continuing Professional Education (CPE) requirements to reactivate your license.
- iii) Select Voluntary Relinquishment if you wish to voluntarily relinquish your license to practice public accounting. Note that relinquishment of your license will require you to reapply and take the CPA examination again should you wish to practice public accounting.

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) Provide your CPA license number.
- iii) In the Name section, applicants must use your legal name. Do not use any nicknames, aliases, or initials.
- iv) Provide your mailing address. This will be used for sending correspondence regarding your application and license.
- v) 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.
- vi) Background Question – submit legal court documents.

c) Section III – Explanation for Background Questions

- i) 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.
- 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 IV – Statement of Voluntary Relinquishment

- i) If you are voluntarily relinquishing your license please select the “Yes” box to affirm your decision to relinquish your CPA license.

d) Section V – Affirmation by Written Declaration

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

INSTRUCTIONS FOR COMPLETING DBPR CPA 41: CPE REPORTING FORM

1. This form must be printed and submitted with your application package. All information requested on the form must be completed. **Courses must be listed directly on the form to make it complete.** Incomplete forms cannot be evaluated and will be returned. (Licensees should retain a copy for their files). Photo copies are acceptable. However, original signatures are required.

2. Continuing Professional Education (CPE) Requirements:

- a. Reactivation:** Each Florida certified public accountant who has requested inactive status or has become delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida shall complete the required hours of CPE.
- b. CPE Hours Requirements:** 60% of hours can be completed within 48 months and 40% can be completed within 24 months preceding the date of the application.
- 61H1-33.006(2)(a), F.A.C. Florida certified public accountants who have been inactive or delinquent for one reporting period following their most recent current/active license, shall satisfy the requirement of their most recent biennium while active plus 40 additional CPE hours in the following manner: Accounting/Auditing - At least 20 hours; Ethics – At least 4 hours; Behavioral – No more than 20 hours; Total Hours – 120 Hours.
 - 61H1-33.006(2)(b), F.A.C. Florida certified public accountants who have been inactive for no more than two reporting periods since maintaining a current/active license, shall satisfy the requirement of their most recent biennium plus 120 additional CPE hours in the following manner: Accounting/Auditing - At least 30 hours; Ethics – At least 4 hours; Behavioral – No more than 20 hours, Total Hours – 200 Hours.
 - 61H1-33.006(2)(c), F.A.C. Florida certified public accountants who have been inactive for three or more reporting periods since maintaining a current/active license, shall satisfy the requirement of their most recent biennium plus 200 additional CPE hours in the following manner: Accounting/Auditing - At least 40 hours; Ethics – At least 4 hours; Behavioral – No more than 20 hours, Total Hours – 280 Hours

c. Certificates of completion: Each certificate must contain all of the following information to be accepted: Provider's Name,

Provider's Signature, Course Name/Title, Number of Hours Received, Licensee's Name, and Date of Completion.

- d. Endorsement:** The minimum requirements in a two year period immediately preceding the date of the application to include completion of at least 80 total CPE hours, of which at least 20 hours must be in accounting/auditing subjects, and no more than 20 hours may be in behavioral subjects. (Do not submit certificates of completion with endorsement application.)
3. The accounting/auditing category includes courses on financial reporting, financial auditing, the related pronouncements, and accounting for specialized industries. The Technical Business Subjects category includes courses on taxation, MAS, and general business subjects. The Behavioral category includes courses on oral and written communication, practice administration, management, and marketing. **CPE Guidelines Link:** <http://www.myfloridalicense.com/dbpr/cpa/CPE.html>
- Board Approved Ethics Providers: click link **Approved Ethics Providers**
4. Please indicate self-study or correspondence course(s) by writing the providers name and marking the box beside the sponsor's name. Please note all self-study continuing education courses qualifying for accounting/auditing and technical business subjects credit must be taken from sponsors approved by NASBA's Quality Assurance Service (QAS) program. Sponsors that are approved QAS providers can be found on NASBA's website at www.nasba.org or by contacting NASBA at 615.880.4200.
5. Credit can be claimed for two types of activity:
- Hours earned as a participant and
 - Hours earned as an instructor or lecturer.

If you are reporting hours of instruction, you may claim double credit for the first presentation of the course, single credit for the second presentation of the same course, and no credit thereafter except for new content (See Rule 61H1-33.003 (4)(b)(3), F.A.C.).

6. List the hours claimed in the appropriate column. You may only report whole hours and half-hour increments. Fractional hours must be rounded down to the nearest half hour. Any fractional hours reported that are less than a half hour will be removed. Total all columns and indicate the total of all hours from all categories in the box at bottom.

7. The form must be signed and dated.

8. You are required to notify the Board office in writing of address changes (Rule 61H126.005, F.A.C.). A change of address on this reporting form will not constitute official notification and will not result in an address change.

If there are any questions regarding the use of this form, please contact us at Call.Center@DBPR.State.FL.US or via telephone at 850.487.1395.