

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

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

**APPLICATION FEES**

**ALL Applicants must submit:**

**Fees – Select Application Type:**

- |  |                                    |
|--|------------------------------------|
| <input type="checkbox"/> <b>Voluntary Relinquish License</b>                       | <b>No Fee Required</b>             |
| <input type="checkbox"/> <b>Become Inactive</b> (other than during renewal period) | <b>\$50</b>                        |
| • (License status is Current Active)   |                                    |
| <input type="checkbox"/> <b>Become Inactive</b> (During renewal period)            | <b>Current Renewal Fee</b>         |
| • (License status is Current Active)   |                                    |
| <input type="checkbox"/> <b>Become Inactive</b>                                    | <b>Current Renewal Fee + \$75*</b> |
| • (License status is Delinquent Active)  |                                    |
| <input type="checkbox"/> <b>Reactivation Application</b>                           | <b>\$250</b>                       |

**NOTE:** Delinquent Reactivations and Null and Void Reinstatements must also pay the current renewal fee and delinquent fee (\$25).

\*\$25 Delinquent Fee + \$50 Change of Status Fee

**Please mail your completed application, application fee and required documentation 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 based on the current status of your Florida CPA license. Note: A licensee can **only** submit the \$50.00 fee to change a current active license to current inactive prior to the beginning of their renewal cycle. The renewal cycle is defined as the 90 day period prior to the expiration of the current license.

**Requirements for Reactivation**

- Submit 120 CPE hours to include 30 hours in accounting and auditing, eight (8) hours in board approved ethics and no more than 30 hours may be in behavioral subjects on the CPE Reporting Form # DBPR CPA 41, and certificates of completion for each course listed.

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"/> <b>Become Inactive</b> (0101/4020)	<input type="checkbox"/> <b>Reactivate Inactive License</b> (0101/1071)
<input type="checkbox"/> <b>Reactivate Delinquent License</b> (0101/1070)	<input type="checkbox"/> <b>Reactivate Null &amp; Void License</b> (0101/1070)
<input type="checkbox"/> <b>Individual Voluntary Relinquishment</b> (0101/8046)	

**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 III – Explanation(s) for Background Questions**

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	

**Explanation(s) for Background Questions**

EXPLANATION	
State/Jurisdiction:	Application Type/License Number:

**Section IV – Statement of Voluntary Relinquishment****VOLUNTARY RELINQUISHMENT OF CPA LICENSE**

Since I have discontinued the practice of public accounting in Florida, I am voluntarily relinquishing my Florida CPA license and returning it 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.

I am voluntarily relinquishing my CPA license     YES     NO

**Section V – Affirmation by Written Declaration****AFFIRMATION BY WRITTEN DECLARATION**

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.**

Signature:

Date:

Print Name:

# Instructions

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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.

## 1) Requirements for Reactivation

- a) Continuing Professional Education (CPE): Submit required CPE hours on the CPE Reporting Form # DBPR CPA 41 and submit certificates of completion. If your license is in a Null & Void status you cannot submit this application until after you receive approval from the Board of Accountancy.
  - i) CPE requirements: 120 total CPE hours to include 30 hours in accounting and auditing and eight (8) hours in board approved ethics. No more than 30 hours may be in behavioral subjects.
- b) For more detailed information see Section [61H1- 33.006](#), Florida Administrative Code.

## 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 the background question, you must complete Section III [*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.

### d) 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.

### e) Section V – Affirmation by Written Declaration

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

## FLORIDA BOARD OF ACCOUNTANCY CONTINUING PROFESSIONAL EDUCATION REPORTING FORM

NAME: \_\_\_\_\_

LICENSE NUMBER: \_\_\_\_\_

Credit Hours Claimed  
(Half-hour increments allowed)

Name of Provider (Check box is Self-Study)	Completion Date (MM/DD/YYYY)	Name of Course or Program	Participant				Instructor				Total			
			AA	TB	Ethics	Beh.	AA	TB	Ethics	Beh.	AA	TB	Ethics	Beh.
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
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<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—
<input type="checkbox"/> _____	_____	_____	—	—	—	—	—	—	—	—	—	—	—	—

<b>TOTAL OF ALL HOURS:</b>	
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I certify that the above information is true and correct and that the reported courses directly relate to enhancing my professional knowledge and competence. I have properly identified all sponsored courses with the correct provider name. I understand that any or all credit is subject to review.

\_\_\_\_\_   
SIGNATURE

\_\_\_\_\_   
DATE

<b>FLORIDA ETHICS COURSE</b>	
_____ COURSE NAME	_____ DATE OF COMPLETION
_____ COURSE NAME	_____ DATE OF COMPLETION

## INSTRUCTIONS FOR COMPLETING THIS FORM

1. Courses must be listed in chronological order directly on the form to make it complete. An original signature and date is required. Licensees should retain documentation evidencing course completion for at least two years in the event they are selected for the CPE audit. **NOTE: IF COMPLETING THIS FORM IN RESPONSE TO THE CPE AUDIT PLEASE INCLUDE THE ETHICS COURSE NAME AND DATE COMPLETED IN THE BOX AT THE BOTTOM OF THE FORM.**
2. List the hours claimed in the appropriate column. Half-hour increments are allowed. Fractional hours must be rounded down to the nearest half-hour. All fractional hours reported that are less than one half-hour will be removed. Total each column and indicate the total of all hours combined from each category in the Total of All Hours box.
3. Please indicate self-study or correspondence course(s) by writing the provider's name and marking the box beside the provider's name. **Please also note all self-study continuing professional education courses qualifying for accounting and/or auditing and technical business credit must be taken from providers approved by NASBA's Quality Assurance Service (QAS) program.** QAS approved providers and courses can be verified on NASBA's National Registry of CPE Sponsors website at <https://www.nasbaregistry.org/> or by telephone at 615.880.4200.
4. Credit can be claimed for two types of activity: (1) hours earned as a participant and (2) 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.
5. Continuing Professional Education Hours required for:
  - a. **Renewals:** In any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 8 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics.
  - b. **Endorsement Applicants:** Pursuant to Rule 61H1-29.003(2), F.A.C., any applicant seeking licensure by endorsement under s. 473.308(7) (b), F.S., and having been licensed in another state, shall have completed whatever continuing professional education is required by that state to maintain an active license to practice public accounting in that state, so long as such requirements are equivalent to those required by Rule 61H1-33.003, FAC., for the two (2) years immediately preceding the filing of the application.
  - c. **Reactivation Applicants:** Pursuant to Section 473.313(2), F.S., licensees who are inactive or delinquent shall satisfy the requirements in the following manner: 120 total hours of CPE to include at least 30 hours in accounting/auditing subjects, eight (8) hours in board approved ethics, and no more than 30 hours in behavioral subjects. All continuing professional education courses must be completed no more than twenty-four (24) months immediately preceding the date of the application for reactivation
6. **CPE Guidelines:** The accounting and auditing category include courses on financial reporting, financial auditing, the related pronouncements, and accounting for specialized industries. The technical business category includes courses on taxation, practice administration, management, and marketing, MAS, and general business subjects. The behavioral category includes courses on oral and written communication, and social environment of business. The ethics courses are approved by the Florida Board of Accountancy. For a list of approved ethics courses go to <http://www.myfloridalicense.com/dbpr/cpa/documents/FloridaBoardofAccountancyEthicsApprovalList.pdf>. Contact 850.921.8582 with questions regarding approved courses.