

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
<p>ALL License Applicants must submit:</p> <p>Fees – Select Application Type:</p> <ul style="list-style-type: none"> <input type="checkbox"/> \$0 Voluntary Relinquish License – No Fee Required <input type="checkbox"/> \$50 Become Inactive (other than during renewal period) <ul style="list-style-type: none"> • Place license on Inactive status (License status is Current Active) <input type="checkbox"/> \$130 Become Inactive <ul style="list-style-type: none"> • Place License on Inactive Status (License status is Delinquent Active) <input type="checkbox"/> \$250 Reactivation Application <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. 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 period. The renewal period is defined as the 90 day period prior to the expiration of the current license.</p> <p>Applicants applying for Reactivation must also submit:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Completed CPE Reporting Form # DBPR CPA 41 and submit proofs of attendance

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. 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 period. The renewal period is defined as the 90 day period prior to the expiration of the current 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 (0101/4020)	<input type="checkbox"/> Reactivate Inactive License (0101/1071)
<input type="checkbox"/> Reactivate Delinquent License (0101/1070)	<input type="checkbox"/> Reactivate Null & Void License (0101/1070)
<input type="checkbox"/> Individual Voluntary Relinquishment (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

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. 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 cannot 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 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.

INSTRUCTIONS FOR COMPLETING THIS FORM

1. Courses must be listed in chronological order directly on the form to make it complete. 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 CPE AUDIT PLEASE INCLUDE THE ETHICS COURSE NUMBER AND DATE COMPLETED IN THE ETHICS HIGHLIGHT BOX.
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 hour reported that is less than one half-hour will be removed. Total all columns and indicate the total of all hours from all categories in the box at bottom.
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 (OAS) program. OAS approved providers and courses can be found on NASBA's website at <https://www.nasba.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. Continued Professional Education Hours required for:
 - a. Renewals: Pursuant to Rule 61H1-33.003(1)(a), F.A.G. 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 20 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 4 hours shall be in Florida Board-approved ethics. Rule 61H1-33.003(1)(b), F.A.C. Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the Florida certified public accountant completes an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 31st provided the Florida certified public accountant completes an additional 16 hours in Accounting and Auditing subjects.
 - b. Endorsement Applicants: Pursuant to Rule 61H1-29.003(1), F.A.C. any applicant seeking licensure by endorsement under Section 473.308(7)(a), F.S., and having not been licensed in another state, shall have completed continuing education meeting the requirements of Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application. 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 Rule 61H1-33.006(2), F.A.C each such application shall demonstrate successful completion of the required number of continuing professional education hours. (a) Licensees who have been inactive or delinquent for one reporting period following their most recent current/active license, shall satisfy the requirements of their most recent biennium while active plus 40 additional CPE hours in the following manner: 120 total hours to include at least 20 hours in accounting/auditing subjects, 4 hours in board approved ethics, and no more than 20 hours in behavioral subjects. (b) Licensees who have been inactive for no more than two reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 120 additional CPE hours in the following manner: 200 total hours to include at least 30 hours in accounting/auditing subjects, 4 hours in board approved ethics, and no more than 20 hours in behavioral subjects. (c) Licensees who have been inactive for three or more reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 200 additional CPE hours in the following manner: 280 total hours to include at least 40 hours in accounting/auditing subjects, 4 hours in board approved ethics, and no more than 20 hours in behavioral subjects. Rule 61H1-33.006(3), F.A.C., Florida certified public accountants who have been inactive for two or more reporting periods since maintaining a current/active license must complete at least 60% of the necessary hours in the 24 months immediately preceding the date of the application for reactivation and the remaining 40% may have been completed no more than 48 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/FloridaBoardofAccountancyApprovalList20195.pdf>. Contact 850.921.8582 with questions regarding approved courses.