

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

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><input type="checkbox"/> Fees:</p> <ul style="list-style-type: none"> • \$300 • Make check payable to the Florida Department of Business and Professional Regulation. <p><input type="checkbox"/> Official school transcripts to verify education requirement. Do not submit copies of transcripts.</p> <p><input type="checkbox"/> Supporting legal documentation, if necessary. See Section IV of Instructions.</p> <p><input type="checkbox"/> 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 CPA exam or held a license in another state along with any processing fees they may require. This form is required even if no exam credit was earned in prior attempts.</p> <p><input type="checkbox"/> Completed Certification of Work Experience Form # DBPR CPA 32 (included in this application packet).</p> <p>Any applicant who has passed the CPA Exam two years or more prior to application in Florida must submit:</p> <p><input type="checkbox"/> Completed CPE Reporting Form # DBPR CPA 41 (included in this application packet).</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

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

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

Requirements for Transferring Examination Grades

- Applicant is not licensed and has not been licensed in another state or territory.
- An individual must have passed all four parts of the A.I.C.P.A. Uniform CPA 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 must have a bachelor's degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education, unless one is using the provisions of the unaccredited institutions rule, as explained below, with a concentration in accounting and business.
- One year of work experience is required if application for licensure is made after December 31, 2008.
- If it has been two or more years since you passed the CPA Exam, then 80 hours of CPE with at least 20 hours in accounting/auditing subjects are required. No more than 20 hours are allowed in behavioral subject. The time period for these hours is the 24 months immediately prior to when the Board office receives the application.

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 A.I.C.P.A. Uniform CPA 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, unless one is using the provisions of the unaccredited institutions rule, as explained below, with a concentration in accounting and business.
 - Applicant has one year of work experience, if application for licensure is made after December 31, 2008.
- If it has been two or more years since you passed the CPA Exam, then 80 hours of CPE with at least 20 hours in accounting/auditing subjects are required. No more than 20 hours are allowed in the behavioral subjects. The time period for these hours is the 24 months immediately prior to when the Board office receives the application.
- If an applicant for endorsement has been licensed in another state at least 10 years as a certified public accountant, the Board of Accountancy will waive the educational requirements and work experience. For more information about this waiver please refer to Section 473.308(7) (c), Florida Statutes.
- If an applicant for endorsement has at least five (5) years of public, industry, academia, or governmental accounting experience, **after licensure**, as a CPA or approved Chartered Accountant, the Board of Accountancy will waive the educational requirements which are in excess of a baccalaureate degree. For more information about this waiver please refer to section 473.308(8), Florida Statutes.

Accreditation

The Board accepts degrees from schools accredited by the following associations: Middle States Association of Colleges and Secondary Schools, 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 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 the above mentioned means, 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 CPA 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 three (3) semester or four (4) quarter hours of tax. These courses cannot duplicate other courses, which the applicant has taken. The applicant must complete the graduate school courses to validate the non-accredited degree. The applicant must also meet all other educational requirements for CPA licensure applicants. 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 CPA licensure please refer to Chapter 61H1-27 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27>.

For more information regarding continuing professional education (CPE) requirements please refer to Chapter 61H1-33 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-33>.

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

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) 1. Transferring Examination Grades (Has never held a license in another state)	
<input type="checkbox"/> 473.308(7)(b)1.a. Valid License to Practice in Another State at least one year of experience	
<input type="checkbox"/> 473.308(7)(b)1.c. Valid License to Practice in Another State at least 10 years	
<input type="checkbox"/> 473.308(8) Valid License to Practice in Another State at least 5 years of experience	

Section II – Applicant Information

APPLICANT INFORMATION		
Social Security Number*		
FULL LEGAL NAME		
Last Name	First	Middle
Birth Date (MM/DD/YYYY) / /	Gender D Male D 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 CPA 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 (b) – Explanation(s) for Background Question 1 – continued

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	

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

EXPLANATION	
State/Jurisdiction:	Application Type/License Number:

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 A.I.C.P.A. Uniform CPA 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, unless one is using the provisions of the unaccredited institutions rule, as explained below, with a concentration in accounting and business.
- d) One year of work experience is required if application for licensure is made after December 31, 2008.
- e) If it has been two or more years since you passed the CPA Exam, then 80 hours of CPE with at least 20 hours in accounting/auditing subjects, and no more than 20 hours in the behavioral category is also required. The time period for these hours is the 24 months immediately prior to when the Board office receives the application.

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 A.I.C.P.A. Uniform CPA 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, unless one is using the provisions of the unaccredited institutions rule, as explained below, with a concentration in accounting and business.
 - iii) Applicant has one year of work experience, if application for licensure is made after December 31, 2008.
- c) If it has been two or more years since you passed the CPA Exam, then 80 hours of CPE with at least 20 hours in accounting/auditing subjects, and no more than 20 hours in the behavioral category is also required. The time period for these hours is the 24 months immediately prior to when the Board office receives the application.
- d) If an applicant for endorsement has been licensed at least 10 years in another state as a certified public accountant the Board of Accountancy will waive the educational requirements and work experience. For more information about this waiver please refer to Section 473.308(7) (c), Florida Statute.
- e) If an applicant for endorsement has at least five (5) years of public, industry, academia, or governmental accounting experience, after licensure, as a CPA or approved Chartered Accountant under the supervision of an active CPA or approved Chartered Accountant, the Board of Accountancy will waive the educational requirements which are in excess of a baccalaureate degree. For more information about this waiver please refer to Section 473.308(8), Florida Statutes.

3) Additional Information

- a) For more information regarding the educational requirements necessary for CPA licensure please refer to Chapter 61H1-27 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-27>.
- b) For more information regarding continuing professional education (CPE) requirements please refer to Chapter 61H1-33 of the Florida Administrative Code at <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-33>.

4) 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 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.
 - 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.
 - vi) Applicants must provide information on any prior names or aliases used by applicant. If the name on supporting documentation does not match the applicant's legal name, the alias used in the supporting documentation must be provided in this section. Failure to do so will result in a deficient application.
- c) **Section III- Education Information**
- i) Provide the name and address of each college or university that you have attended.
 - ii) Provide the dates of attendance and whether or not you graduated from that college or university.
 - iii) If you graduated from that college or university, provide the degree that was conferred upon graduation.
- d) **Section IV (a), (b), and (c) - Background Questions.**
- i) Question 1:
 - (1) 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.
 - (2) If you are still on probation, you must supply a letter from your probation officer, on official letterhead, stating the status of your probation.
 - ii) Question 2:
 - (1) If you answer "yes" to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application and provide a copy of the judgment or decree. You must also supply documentation proving all sanctions have been served and satisfied, or if not, stating the current status of any proceedings.
 - iii) Question 3:
 - (1) If you answer "yes" to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application and supply copies of documentation explaining the denial or pending action.
 - iv) Question 4:
 - (1) If you answer "yes" to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application and supply copies of the order(s) showing the disciplinary action taken against the license, or documentation showing the status of the pending action.
 - v) Question 5:
 - (1) If you answer "yes" to this question, you must complete Section IV (c) [*make additional copies as necessary*] of the application to provide an explanation why you held yourself out or practiced as a CPA within the State of Florida.
- e) **Section V- Affirmation by Written Declaration**
- i) The applicant must sign the affirmation by written declaration.

5) Authorization for Interstate Exchange of Examination and Licensure Information

- a) **This form is to be used by any applicant who has previously taken the CPA examination or held a license in another state.**
- b) 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.

- c) **Please complete the initial portion of this form and then forward it to the state in which you previously sat or became licensed.**
- d) The State Board will complete the remaining sections of the form and return it to the Florida Department of Business and Professional Regulation.
- e) You are advised to check with each State's Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.

Jonathan Zachem, Secretary

Rick Scott, Governor

MEMORANDUM

TO: Applicants with degrees from non-accredited institutions
FROM: Florida Board of Accountancy
RE: Foreign Evaluation Service

Transcripts from foreign institutions must be evaluated by one of the evaluation services listed below:

**Josef Silny & Associates, Inc.
International Education Consultants**

7101 SW 102 Avenue
Miami, FL 33173
Phone: (305) 273-1616
www.jsilny.com

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 Evaluators, Inc.

P.O. Box 400
Glen Carbon, IL 62034 Phone: (618) 656-5291
www.facsusa.com

Global Services Associates, Inc.

409 North Pacific Coast Highway, #393 Redondo Beach, CA 90277
Phone: (310) 828-5709
www.globaleval.org

NASBA

International Evaluation Services

P.O. Box 198727 Nashville, TN 37219
Toll free: 1-855-465-5382
Local: 1-615-324-1268
Email: nies@nasba.org

**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

3. FULL-TIME EMPLOYMENT: Date From: ____/____/____ To: ____/____/____

Number weeks employed _____ Applicant still employed: YES NO

Average hours per week employed _____

Total hours employed _____

4. PART-TIME EMPLOYMENT (Give complete details below. Attach additional statement if necessary.)

Date From: ____/____/____ To: ____/____/____

Number weeks employed _____

Average number 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."

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. **Any 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 (QAS) program. QAS approved providers and courses can be found on NASBA's website at <http://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.C. 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 F.A.C., for the two (2) years immediately preceding the filing of the application.
 - c. **Reactivation Applicants:** Pursuant to Rule 61H1-33.006(2) 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. 61H1-33.006(3) 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, MAS, and general business subjects. The behavioral category includes courses on oral and written communication, social environment of business, practice administration, management, and marketing. 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/CPE.html>. Contact 850.921.8582 with questions regarding approved courses.

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 is must be filled out by all states in which you previously sat or became licensed.</p> <p>TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):</p>				
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>_____ Applicant Signature</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:

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.

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

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
_____	Date

Please mail the completed form to:

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