

**INSTRUCTIONS FOR COMPLETING
APPLICATION FOR LICENSURE BY ENDORSEMENT/
TRANSFERRING EXAMINATION GRADES
DBPR CPA 5002-1**

Applications begin on page 4

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.

In filing an application, be certain that the application is completely filled out, that all questions are answered truthfully and that all information requested is furnished. **Please type or print in ink.** Applicants are cautioned to read questions thoroughly.

The State of Florida offers two methods by which an individual who has passed the CPA examination in another State may obtain a Florida CPA license. If an individual has passed all four parts of the A.I.C.P.A. Uniform CPA Examination, in accordance with Florida's sitting rules, a transfer of credit to Florida may be applied for provided that a CPA license has not been applied for in another state. If an individual has applied for licensure in another state, or has a license from another state, that individual must use a procedure known as endorsement. Approved Chartered Accountants who have passed the IQEX examination may also apply for endorsement. All candidates must pass the Florida Law and Rules examination, which will be provided by the board office and also meet Florida's educational requirements (see educational requirements). Any applicant who has passed the CPA Exam two years or more prior to application in Florida, must complete the Continuing Professional Education (CPE) form showing 80 total hours with 20 hours in accounting and auditing subjects and not more than 20 hours in behavioral courses. Any self study courses must be QAS approved. A list of approved courses can be found at www.nasba.org. Non-QAS approved self-study may be counted as behavioral not to exceed a total of 20 behavioral hours. The time period for these hours is the 24 months immediately prior to when the Board office receives the application. Applicants must have passed the AICPA 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.)

New Rule Educational Requirements

The new rule requires a bachelor's degree from an accredited college or university, unless one is using the provisions of the unaccredited institutions rule, as explained below, plus 30 semester hours in excess of the bachelor's degree to include a total education program with concentration in accounting and business. The accounting education program consists of 36 semester hours of upper division accounting courses including coverage of tax, auditing, financial, and cost accounting. The business education program consists of 39 semester hours of upper division general business courses with some exceptions. One microeconomics, one macroeconomics, one statistics, one business law, and one introduction to computers course may be lower division. As part of the general business hours, applicants are required to have a total of six semester hours of business law courses, which must cover contracts, torts, and the Uniform Commercial Code. Excess upper division accounting courses may be used to meet the general business requirement. **Elementary accounting classes are never acceptable for credit. Courses for non-accounting majors and any MBA courses that are equivalent to elementary accounting are not accepted for this requirement.**

Old Rule Educational Requirements

Applicants who were accepted to sit for (not necessarily passed) the AICPA Uniform CPA Examination in 1983 or earlier may use the "old rule" educational requirements. Applicants who use the "old rule" requirements will need to demonstrate one year of public or governmental accounting experience under the supervision of a licensed CPA. The "old rule" requires a bachelor's degree from an accredited college or university, unless one is using the provisions of the unaccredited institutions rule as explained below. The education program must include 18 semester hours of accounting courses, which are above the elementary level and 27 semester hours of business courses. **Elementary accounting courses are never acceptable for credit toward the requirements. Courses for non-accounting majors and any MBA courses that are equivalent to elementary accounting are also not accepted for this requirement.**

Five-Year Work Experience Rule

Pursuant to F.S. 473.308(4) and F.A.C. 61H1-29.003, an applicant must demonstrate at least five years of public or governmental accounting, **after licensure**, as a CPA or approved Chartered Accountant under the supervision of an active CPA or approved Chartered Accountant. Applicants qualifying under the five-year work experience may use the old rule even though they sat for the examination after 1983.

Accreditation

The Board accepts degrees from schools accredited by the following associations: Middle States Association, New England Association, North Central Association, Northwest Association, Southern Association of Colleges and Schools, Western Association of Schools and Colleges, Association of Independent Schools and Colleges who have been approved by the Florida State Board of Independent Colleges and Universities, and Canadian, Australian, and Mexican schools who have been approved by their 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 F.A.C. 61H1-27.001 (5) (see below).

Applicants Who Have Graduated from Non-Accredited Schools (61H1-27.001 (5))

Applicants who have graduated from a non-accredited school may still qualify for CPA licensure. The applicant must complete at least 15 semester hours of graduate classes, of which nine semester hours must be accounting, including three semester hours of graduate level tax courses. **THESE HOURS MUST BE TAKEN AFTER ADMISSION TO GRADUATE SCHOOL.** If the courses are taken before admission to a graduate program, the classes will not be accepted, even if the school includes them as part of the graduate program. These courses cannot duplicate other courses, which the applicant has taken and they cannot be used to accredit the non-accredited degree and satisfy the educational requirements. 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 unaccredited transcripts must be completed by an evaluation service, which has been approved by the Board (see Board Approval Evaluation Services).

Board Approval Evaluation Services

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

Josef Silny & Associates, Inc.
P.O. Box 248233
Coral Gables FL 33124
Phone: (305) 273-1616

Foreign Academic Credential Evaluators, Inc.
P.O. Box 400
Glen Carbon IL 62034
Phone: (618) 656-5291

Educational Credential Evaluators, Inc.
P.O. Box 514070
Milwaukee WI 53203-3470
Phone: (414) 289-3400

Academic Credentials Evaluation Institute, Inc.
P.O. Box 6908
Beverly Hills CA 90212
Phone: (310) 275-3530

Global Services Associates
2554 Lincoln Boulevard #445
Marina del Rey, CA 90291
Phone: (310) 828-5709

Notes

To use old rule, endorsement applicant must have an active license to practice in another state and submit required work experience.

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.

TRANSACTION	APPLICATION REQUIREMENTS
Accountancy Endorsement	<ul style="list-style-type: none"> ❑ Pay \$300.00 <u>non-refundable application fee</u> (make check payable to the Department of Business and Professional Regulation) ❑ Complete DBPR 0010-2 – Master Individual Application ❑ Complete DBPR 0050-1 – Explanatory Information for Background Questions ❑ Complete DBPR 0060-1 – General Explanatory Description ❑ Complete DBPR CPA 5002-1 – Application for Licensure by Endorsement ❑ Complete DBPR CPA 5012-1 – Authorization for Interstate Exchange of Information ❑ Submit Official Transcripts (no photocopies) ❑ Work Experience Form (if using old rule educational requirements) Download at the Forms Center ❑ Endorsement CPE Reporting Form (if passed exam two or more years prior to Florida application) Download at the Forms Center

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

Department of Business and Professional Regulation
1940 North Monroe Street
Tallahassee, FL 32399 - 0783

www.MyFlorida.com

DBPR 0010-2 – Master Individual Application

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION**

PERSONAL INFORMATION				
Social Security Number*				
Last Name	First	Middle	Title	Suffix
Birth Date (MM/DD/YYYY) / /		Gender Male <input type="checkbox"/> Female <input type="checkbox"/>		
Race/Ethnicity (check only one):				
<input type="checkbox"/> Black or African American	<input type="checkbox"/> Asian or Pacific Islander	<input type="checkbox"/> Native American or Alaskan Native		
<input type="checkbox"/> White or Caucasian	<input type="checkbox"/> Spanish, Hispanic or Latino	<input type="checkbox"/> Other		
MAILING ADDRESS				
Street Address or P.O. Box				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		
CONTACT INFORMATION				
Primary Phone Number		Primary E-Mail Address		
RESIDENCE ADDRESS (IF DIFFERENT THAN MAILING ADDRESS)				
Street Address				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		
BUSINESS LOCATION ADDRESS				
Business/Firm Name				
Street Address				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		

ADDITIONAL CONTACT INFORMATION (OPTIONAL)	
Alternate Phone Number	Fax Number
Alternate E-Mail Address	

*Under the Federal Privacy Act, disclosure of Social Security numbers is voluntary unless specifically required by Federal statute. In this instance, Social Security numbers are mandatory pursuant to Title 42 United States Code, Sections 653 and 654; and Sections 455.203(9), 409.2577, and 409.2598, Florida Statutes. Social Security numbers are used to allow efficient screening of applicants and 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 and occupational license applications and 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.

PRIOR LICENSE INFORMATION			
If you currently or previously have held a business or professional license/registration in Florida or elsewhere, please list them below:			
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	

BACKGROUND INFORMATION			
1.	Yes <input type="checkbox"/> (If yes, please complete form 0050-1)	No <input type="checkbox"/>	Have you ever been convicted of a crime, found guilty, or entered a plea of guilty or nolo contendere (no contest) to, even if you received a withhold of adjudication? This question applies to any 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 943.058, 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 WILL 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.	Yes <input type="checkbox"/> (If yes, please complete form 0050-1)	No <input type="checkbox"/>	Has any judgment or decree of a court been entered against you in this or any other state, province, district, territory, possession or nation, in which you were charged in the petition, complaint, declaration, answer, counterclaim, or other pleading with any fraudulent or dishonest dealing, or is there any such case or investigation pending?
3.	Yes <input type="checkbox"/> (If yes, please complete form 0060-1)	No <input type="checkbox"/>	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.	Yes <input type="checkbox"/> (If yes, please complete form 0060-1)	No <input type="checkbox"/>	Has any license, registration or permit to practice any regulated profession, occupation, vocation, or business been revoked, annulled, suspended, relinquished, surrendered, or withdrawn in Florida or in any other jurisdiction, or is any such proceeding or investigation now pending?

If you answered "YES" to questions 1 – 4 above, please provide the full details of any criminal conviction, lawsuit or judgment, or administrative action including the nature of any charges, dates, outcomes, sentences, and/or conditions imposed; the dates, name and location of the court and/or jurisdiction in which any proceedings were held or are pending; and the designation and/or license number for any actions against a license or licensure application. Please utilize form 0050-1 for your responses to questions 1 and 2, and form 0060-1 for your responses to questions 3 and 4. If you have more than seven offenses to document on form 0050-1, attach additional copies of form 0050-1 as necessary.

PRIOR NAME INFORMATION

Have you used, been known as, or called by another name (example - maiden name, pseudonym, nickname) or alias other than the name signed to the application? Yes No

If your answer is yes, state name or names used below:

Last Name	First	Middle	Title	Suffix
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Last Name	First	Middle	Title	Suffix
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Last Name	First	Middle	Title	Suffix
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DBPR 0050-1 – Explanatory Information for Background Questions

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION
NOTE – This form must be submitted as part of an
application packet

PERSONAL INFORMATION				
Last Name	First	Middle	Title	Suffix
Identify question number on form 0010-1 this explanation pertains to:				

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

EXPLANATION	
Offense	
Penalty/Disposition	
Date of Offense (MM/DD/YYYY) / /	Have all sanctions been satisfied? Yes <input type="checkbox"/> No <input type="checkbox"/>
Description	

Attach additional sheets as necessary

DBPR CPA 5012-1 – AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS
AND PROFESSIONAL REGULATION
240 NW 76th Drive, Suite A
Gainesville, FL 32607**

NOTE – This form must be submitted as part of an application packet

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				
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 license . 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.				
TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):				
Last Name	First	Middle	Title	Suffix
Address		Certificate Number (if applicable)		
City	State	Zip Code		
Phone	Date of Birth	Social Security Number*		

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.

*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

Applicant Signature

_____/_____/_____
Date Signed

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 and expires on _____.
4. Yes No The applicant is currently licensed to engage in the practice of public accounting.
5. Yes No Has there ever been any disciplinary action instituted against the applicant? If yes, please explain in Section D.
6. 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	<div style="text-align: right; margin-bottom: 10px;">_____</div> <div style="text-align: right; margin-bottom: 10px;">Board/Agency</div> <div style="text-align: right; margin-bottom: 10px;">_____</div> <div style="text-align: right; margin-bottom: 10px;">Official Signature</div> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%; text-align: center;">_____</div> <div style="width: 40%; text-align: center;">_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%; text-align: center;">Title</div> <div style="width: 40%; text-align: center;">Date</div> </div>