

**State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Application for CPA Non Resident Temporary Practice Permit
Form # DBPR CPA 6**

IMPORTANT – Submit all items as indicated by the instructions below with your application to ensure faster processing

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.

APPLICATION FEE

ALL Temporary Permit Applicants must submit:

- Fee:
- \$400 (payable to the Florida Department of Business and Professional Regulation)

Please mail your completed application, application fee and required documentation to:

Department of Business and Professional Regulation
2601 Blair Stone Rd
Tallahassee, FL 32399

Certified Public Accountants (CPAs) or Certified Public Accounting Firms licensed in another state or territory may be exempt from applying for a Temporary Permit. To determine if a CPA or CPA firm meets this exemption, review the [Mobility page](#) on the board's website.

Temporary licenses are required of out-of-state certified public accountants or firms in each instance in which such out-of-state certified public accountants or firms not authorized to practice public accounting pursuant to the practice privileges granted to Section 473.3141, F.S., send out-of-state personnel into the state to perform a specific engagement for a client within the State of Florida. Application for temporary licenses must be filed thirty (30) days prior to the engagement. A temporary license shall not be required of a person entering the State of Florida solely for the purpose of preparing federal tax returns or advising as to federal tax matters [F.S. 473.314(3)].

Applicant must hold a current active CPA license in another state in order to qualify for a CPA Non Resident Temporary Practice permit.

A temporary license is valid for 90 days after its issuance. A license shall cover one engagement. After the expiration of 90 days, a new license will be required. Licenses will not be issued retroactively.

If applicant desires to substitute personnel or bring additional personnel into the state to fulfill the specific engagement applied for, he or she shall notify the Department of the names of such substituted personnel or additional personnel as soon as practical.

Eligibility Questions	Answer
Are you 18 years of age or older?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you maintain a full-time office and staff in the state of Florida?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a Florida resident?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you hold a CPA license from another state that is in good standing?	<input type="checkbox"/> Yes <input type="checkbox"/> No

For more information regarding the requirements, please refer to Chapter 61H1, Florida Administrative Code and Chapter 473, Florida Statutes. Links are located on the board's website under [Statutes and Rules](#).

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Temporary Permit Type Select the Type of Temporary Permit Requesting
<input type="checkbox"/> Temporary Permit [0102/1021]

APPLICANT INFORMATION			
Applicants must provide their name as it appears on his or her Social Security card. Do not use any nicknames, aliases, or initials.			
Name of out-of-state CPA, CPA Partner or CPA Shareholder making application for Temporary Permit:			
Last Name	First	Middle	Suffix
Licensed as CPA Yes <input type="checkbox"/> No <input type="checkbox"/>	Active <input type="checkbox"/> Non-Active <input type="checkbox"/>	State of Licensure	License Number Social Security Number
Office Held			
CPA FIRM MAILING ADDRESS			
Provide the name of the certified public accounting firm performing accounting services for the specific engagement.			
CPA Firm Name	Firm License No	Fed ID No.	
Street Address or P.O. Box			
City	State	Zip Code (+4 Optional)	
BUSINESS CONTACT INFORMATION			
This should be an officer, partner, or member manager of the firm able to answer questions regarding this application.			
Contact Name			
Phone Number	Email Address		

SPECIFIC ENGAGEMENT		
Provide the name of the client for whom the specific engagement will be performed.		
Is this your first temporary permit for this calendar year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Client Name		
Street Address		
City	State	Zip Code (+4 Optional)
Nature of engagement:		
Date Engagement with begin:		



CPA FIRM EMPLOYEES PERFORMING ACCOUNTING SERVICES

Provide a listing of all employees of the CPA firm engaging in accounting services for the specific engagement

Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure
Name	License Number	State of Licensure

AFFIRMATION BY WRITTEN DECLARATION

The CPA, CPA Partner or CPA Shareholder making application for Temporary Permit must sign the affirmation by written declaration.

I certify that :

1. The work on this engagement qualifies for a temporary license.
2. Applicant is not maintaining a full time office and staff in the state for the full-time public accounting practice in the state through the use of temporary license.
3. Applicant is the holder of a CPA Certificate or License entered below issued by the authority given below which, at the time of this application, is in good standing.
4. Applicant has not had disciplinary action taken by the Board of Accountancy in any jurisdiction.
5. Are you a Florida Resident? Yes No
6. If CPA Firm, is there a licensed Branch in Florida? Yes No

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 of CPA, CPA Partner or CPA Shareholder making application for Temporary Permit:

Print Name:

Date:

License Number

Issued by