

**State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Application for CPA Examination
Form # DBPR CPA 1**

IMPORTANT – Submit all items on the checklist 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 CHECKLIST |
|---|
| <p>ALL License Applicants must submit:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Fees: <ul style="list-style-type: none"> • \$50 (Make check payable to the Department of Business and Professional Regulation) <input type="checkbox"/> Official school transcripts to verify education requirement. Do not submit copies of transcripts. <input type="checkbox"/> Supporting legal documentation, if necessary. See Section IV of Instructions. <p>Note: <i>If sending transcripts separately from application, please mail official transcripts to DBPR, 2601 Blair Stone Rd, Tallahassee, Florida 32399.</i></p> <p>ALL Out of State Applicants must also:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Authorization for Interstate Exchange of Examination and Licensure Information Form # CPA 5012-1 – complete this form if you have been approved to sit for the examination in another state. |

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

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

Eligibility Questions

Answer

| | |
|---|--|
| Do you have at least 120 semester hours or 180 quarter hours of education from an accredited institution to include specific accounting and business courses? See Rule 61H1-27.002(3) , F.A.C., for more detailed information. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Do you have 24 semester or 36 quarter hours in upper-division accounting (above the principal introductory level) with coverage in auditing and cost accounting and 3 semester or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester or 4 quart hours of taxation based upon United States federal and state laws? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Do you have 24 semester or 36 quarter hours in general business with at least 3 semester or 4 quarter hours in business law based upon United States federal and state laws? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Do you have a United States social security number? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Are you 18 years of age or older? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

1) Requirements for CPA Examination

- a) Applicants who were approved to sit for the AICPA Uniform CPA Examination in 1983 or earlier may use the "old rule" educational requirements. See [Rule 61H1-27.002\(1\)](#), Florida Administrative Code.

2) Additional Education Information

- a) **Applicants Who Have Graduated from Non-Accredited Schools (Rule [61H1-27.001\(5\)](#), F.A.C.)** - may still qualify to sit for the CPA examination. 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, including three (3) semester or four (4) quarter hours of graduate level tax courses. These courses cannot duplicate other courses that 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 exam applicants. An evaluation of the unaccredited transcripts must be completed by an evaluation service, which has been approved by the Board (see list below).

Board Approval Evaluation Services

Josef Silney & Associates, Inc
International Education Consultants
7101 SW 102nd Avenue
Miami, FL 33173
Phone: (305) 273-1616
www.jsilny.com

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

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 Service, Inc.
105 West Vandalia Street, Suite 120
Edwardsville, IL 62025
Phone: (618) 656-5291
www.facsusa.com

NASBA
International Evaluation Services
P.O. Box 198727
Nashville, TN 37219
Phone: (855) 465-5382
Local: (615) 324-1268
Email: nies@nasba.org

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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SPECIAL ACCOMMODATIONS FOR TESTING

Americans with Disabilities Act (ADA) and Disability Accommodation. In accordance with Chapter 61- 11.008, Florida Administrative Code, if you have a disability and you need special assistance with the examination process, please call the Bureau of Education and Testing at (850) 487-9755 immediately.

APPLICANT INFORMATION

Fill out each section completely. Note: a social security number is required.

| | | | |
|---|---|------------------------|--|
| Social Security Number* | Mother's Maiden Name | | |
| FULL LEGAL NAME | | | |
| Do not use any nicknames, aliases, or initials. | | | |
| Last Name | First | Middle | |
| Birth Date (MM/DD/YYYY) | Gender | | |
| | <input type="checkbox"/> Male <input type="checkbox"/> 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 | | | |

*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.

PRIOR NAME INFORMATION

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.

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? Yes No

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

| Last Name | First | Middle | Title | Suffix |
|-----------|-------|--------|-------|--------|
| | | | | |
| | | | | |
| | | | | |



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 | |

EDUCATION INFORMATION

List the names and addresses of each college or university attended. Include if a degree was conferred upon graduation.

| | | |
|----------------|--|-----------|
| 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 |

Exam Selection

(Select all sections you want to sit for)

- Auditing
 Business Environment & Concepts
 Financial Accounting & Reporting
 Regulation

Contact Preference

Once approved as a Florida candidate how would you like to receive your notice to schedule your examination from NASBA? Email Mail

BACKGROUND QUESTIONS

If you answer yes to any of the following questions, you must complete the Explanation for Background questions sections (pages 7 & 8). Make additional copies as needed.

If you answer "yes" to questions 1 and/or 2, you must 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 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. If you are still on probation, you must supply a letter from your probation officer, on official letterhead, stating the status of your probation.

If you answer "yes" to question 3 and/or 5, you must supply copies of documentation explaining the denial or pending action.

If you answer "yes" to question 4, you must supply copies of the order(s) showing the disciplinary action taken against the license, or documentation showing the status of the pending action.

| | | | |
|----|--|-----------------------------|---|
| 1. | <input type="checkbox"/> Yes (If yes, please complete Section IV (b)) | <input type="checkbox"/> No | <p>Have you ever been convicted or found guilty of, or entered a plea of nolo contendere or guilty, regardless of adjudication, to a crime in any jurisdiction, or are you currently under criminal investigation?</p> <p>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.</p> |
| 2. | <input type="checkbox"/> Yes (If yes, please complete Section IV (c)) | <input type="checkbox"/> No | <p>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?</p> |
| 3. | <input type="checkbox"/> Yes (If yes, please complete Section IV (c)) | <input type="checkbox"/> No | <p>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?</p> |
| 4. | <input type="checkbox"/> Yes (If yes, please complete Section IV (c)) | <input type="checkbox"/> No | <p>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?</p> |
| 5. | <input type="checkbox"/> Yes (If yes, please complete Section IV (c)) | <input type="checkbox"/> No | <p>Have you ever been denied the right to sit for the CPA examination?</p> |

| EXPLANATION FOR BACKGROUND QUESTION 1 | |
|---------------------------------------|--|
| 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 FOR BACKGROUND QUESTION 1 | |
|---------------------------------------|--|
| 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 | |
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| | |

| EXPLANATION FOR BACKGROUND QUESTION 1 | |
|---------------------------------------|--|
| 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 | |
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| | |

PREVIOUS CPA EXAMINATIONS

List all states and dates where you have previously sat for the CPA examination. You will need to send the **Authorization for Interstate Exchange of Examination and Licensure Information Form # CPA 5012-1** to each state in which you have previously sat for the CPA examination. This form can be found on the board's website under Forms and Publications.

| | | | |
|-------|------|-------|------|
| State | Date | State | Date |
| State | Date | State | Date |
| State | Date | State | Date |

AFFIRMATION BY WRITTEN DECLARATION

Must be signed by applicant

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: