

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

**IMPORTANT – Submit all applicable 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**

- Fees:  
\$300 (Includes \$250 application fee and \$50 initial licensure fee). (Make check payable to the Department of Business and Professional Regulation)
- Official college transcripts to verify education requirement. Do **not** submit copies of transcripts.
- Supporting legal documentation, if applicable.
- Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1** to each state board of accountancy in which you previously sat for the Certified Public Accountant exam or to each state in which you hold or have held a license along with any processing fees they may require. This form is required even if no exam credit was earned in prior attempts.
- Certification of Work Experience Form # DBPR CPA 32**

**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 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
Have you passed all four part of the CPA examination in another state?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**1) Requirements for Transferring Examination Grades** (473.308(7)(a), F.S. – 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 AICPA Uniform Certified Public Accountant Examination, with a score of at least 75 on all four parts (or passed the IQEX with a score 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 with a concentration in accounting and business. For more detailed information see Section [61H1-27.002\(2\)](#), Florida Administrative Code.
- d) Applicants who have graduated from Non-Accredited Schools may still qualify for licensure. For more detailed information, see Rule [61H1-27.001\(5\)](#), F.A.C.
- e) One year of work experience verified by a licensed CPA documented on **Verification of Work Experience Form # CPA 32**.

**2) Requirements for Endorsement**

- a) (473.308(7)(b)1, F.S. – Valid License to Practice in Another State with at least one year of experience) 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) (473.308(7)2, F.S. – Valid License to Practice in Another State with at least one year of experience.) 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 AICPA Uniform Certified Public Accountant Examination, with a score of at least 75 on all four parts (or passed the IQEX with a score of 75 or better for approved Chartered Accountants.)
  - ii) Applicant must have a bachelor's degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education with a concentration in accounting and business. For more detailed information see Section [61H1-27.002\(2\)](#), Florida Administrative Code.
  - iii) Applicants who have graduated from Non-Accredited Schools may still qualify licensure. For more detailed information, see Rule [61H1-27.001\(5\)](#), F.A.C.
  - iv) One year of work experience verified by a licensed CPA documented on **Verification of Work Experience Form # CPA 32**.
- 3) Requirements for Endorsement** (473.308(7)(b)3, F.S. – Valid License to Practice in Another State for at least 10 years)
- a) Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and
  - b) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a score of at least 75 on all four parts (or passed the IQEX with a score of 75 or better for approved Chartered Accountants.)
  - c) Has been licensed in another state for at least 10 years as a certified public accountant.
- 4) Requirements for Endorsement** (473.308(8), F.S. – Valid License to Practice in Another State with at least 5 years of experience after licensure)
- a) Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and.
  - b) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a score of at least 75 on all four parts (or passed the IQEX with a score of 75 or better for approved Chartered Accountants)
  - c) Applicant has a bachelor's degree from an accredited college or university with a concentration in accounting and business.
  - d) Applicants who have graduated from Non-Accredited Schools may still qualify for licensure. For more detailed information, see Rule [61H1-27.001\(5\)](#), F.A.C.
  - e) Has at least five (5) years of public, industry, academia, or governmental accounting experience, **after licensure**, as a Certified Public Accountant or approved Chartered Accountant.

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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**METHOD OF QUALIFICATION [0101/1031]**

**Check the provision under which you are applying:**

- 473.308(7)(a), F.S. – Transferring Examination Grades (Has never held a license in another state)  
 473.308(7)(b)1 & 2, F.S. – Valid License to Practice in Another State with at least one year of experience  
 473.308(7)(b)3, F.S. – Valid License to Practice in Another State for at least 10 years  
 473.308(8), F.S. – Valid License to Practice in Another State with at least 5 years of experience after licensure

**APPLICANT INFORMATION**

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

Social Security Number\*

**FULL LEGAL NAME**

Do not use any nicknames, aliases, or initials.

Last Name

First

Middle

Birth Date (MM/DD/YYYY)

Gender

Male  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 Certified Public Accountant 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.



**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
Last Name	First	Middle	Title	Suffix
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

### BACKGROUND QUESTIONS

If you answer yes to any of the following questions, you must complete the Explanation for Background questions sections (pages 6 & 7). 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, 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.

If you answer "yes" to question 5, you must provide an explanation why you held yourself out or practiced as a CPA within the State of Florida.

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><i>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.</i></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 held yourself out or practiced as a Certified Public Accountant in the geographical boundaries of the State of Florida?</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	

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	

