

## Bureau of Professional Licensing Accountancy FAQ

### 1. When can I renew my license? How do I renew my license?

Licensees can begin to renew their licenses approximately 90 days prior to the renewal due date of their current license.

Licensees will be mailed a renewal notification to their address on record approximately 90 days prior to the renewal due date of the license. Remember to notify the Department in writing of any address change. It's a licensee's responsibility to renew his or her license on time. Failure to receive the renewal notification, or to notify the Department of an address change, does not exempt a licensee from renewing their license on time.

Licensees are required to renew their license(s) by using the online renewal system at [www.michigan.gov/elicense](http://www.michigan.gov/elicense) using a debit or credit card containing a MasterCard, Visa or Discover logo or by electronic check.

### 2. Am I required to submit proof of my continuing education in order to renew my license?

You will be required to provide your MICPA CPE Tracker code or provide course information regarding your continuing education as part of the renewal process. To set-up an account with the MICPA Tracker program, please go to: <https://www.micpa.org/login>.

### 3. What are my continuing education requirements?

A licensed CPA is required to earn 40 hours annually within the continuing education period including a minimum of 8 hours in auditing and accounting and 2 hours in ethics. The content of 1 hour of the 4 hours of ethics required in a 2-year license cycle must cover the laws and rules of this state. A licensee is not required to meet the CE requirements for the 12-month period beginning on the date of his or her original license.

Nonresident licensees are considered to have met this state's CE requirements if the state where his or her business is located also has CE requirements for renewal of a license. A licensee must meet the CE requirements of the other state *before or at the time* of applying for the Michigan renewal.

CE requirements for relicensure applicants are prorated from the month following the date of licensure for the continuing education period in which the license is granted. Once a relicensure application has been approved, the Department notifies the licensee of their CE requirements for the next renewal by mail.

"Continuing education period" means all or part of a year beginning July 1 and ending June 30.

**4. What are the requirements for licensure?**

- I. Be at least 18 years of age
- II. Be of good moral character
- III. Have completed not less than 1 year, and not less than 2,000 hours, of qualifying experience, all of which is verified by a certified public accountant of this state, any other state, or any jurisdiction of the United States
- IV. Have passed an examination in accounting, auditing, and other related subjects, acceptable to the department and the board, that is given reciprocal status in the plurality of states as compared to other examinations
- V. Have completed at least 150 semester hours of college education, including a baccalaureate degree or higher degree with a concentration in accounting, at an educational institution approved by the board

**5. How do I apply for a license?**

An applicant for an initial CPA certificate and license/registration may submit an online application at [www.michigan.gov/elicense](http://www.michigan.gov/elicense) or download the Application for CPA Certificate and License/Registration from [www.michigan.gov/accountancy](http://www.michigan.gov/accountancy).

An applicant for a CPA firm license must submit the CPA Firm License Application from LARA that can be downloaded from [www.michigan.gov/accountancy](http://www.michigan.gov/accountancy).

**6. What do I submit with my application for an initial CPA certificate and license/registration?**

**EDUCATION:** A copy of official transcripts confirming completion of 150 semester hours of college education, including a baccalaureate degree or higher degree with a concentration in accounting, at an educational institution approved by the board.

Applicants who attended or graduated from foreign schools must obtain a course by course evaluation of their foreign transcripts by a member of the National Association

of Credential Evaluation Services (NACES) or by the National Association of State Boards of Accountancy (NASBA). You may select a member of NACES at [www.naces.org](http://www.naces.org) or you may contact NASBA at 1-800-272-3926. Official evaluations must be mailed to the Department directly from the evaluation service.

**EXPERIENCE:** Submit a completed Experience Information form confirming the completion of not less than 1 year, and not less than 2,000 hours, of qualifying experience, all of which is verified by a certified public accountant of this state, any other state, or any jurisdiction of the United States.

**EXAMINATION:** If you passed the Uniform CPA Exam or IQEX Exam as a Michigan candidate, NASBA will provide your exam information to the Department. If you did not pass the Uniform CPA Exam or IQEX Exam as a Michigan candidate, you must submit an official certification of passing the exam from the administering entity or NASBA.

**7. How long is a license issued for?**

An initial license is valid until the next license expiration date of the profession unless the license is issued less than 120 days prior to the renewal due date and then it will carry to the following expiration date.

**8. How do I order a decorative wall certificate?**

You may contact the MICPA at (888) 877-4273.

**9. I recently passed the CPA exam, when will you receive my exam scores from NASBA?**

Exam files are received from NASBA quarterly, typically during the 3rd week of the months of January, April, July and October for the candidates who have passed all four sections.

**10. Do my exam scores expire?**

Once a Michigan candidate has passed all sections of the exam within the exam windows that fall within a rolling 18-month period beginning on the date that the first section is passed, the exam scores do not expire.

**11. What is the difference between a CPA license and a CPA registration?**

If an individual only seeks to use the CPA title, the individual shall apply for a registration.

If an individual seeks to use the CPA title and engage in the practice of public accounting, the individual shall apply for a license.

**12. Can I use the CPA designation while in registered status?**

If an individual only seeks to use the CPA title, the individual shall apply for a registration.

**13. How do I change my status from licensed to registered? Can I do this online?**

You must submit a completed Application for CPA License, Relicensure, Registration, or Reregistration, along with the appropriate fee, to the Department. The Application for CPA License, Relicensure, Registration, or Reregistration can be downloaded from [www.michigan.gov/accountancy](http://www.michigan.gov/accountancy).

An application for a CPA registration is for current Michigan CPA certificate holders who have never held a CPA registration in Michigan, who hold a current or lapsed license and who wishes to obtain a CPA registration.

An application for a CPA reregistration is for current Michigan certificate holders whose CPA registration has been lapsed for 61 days or more and who wishes to reactivate their expired CPA registration.

The Application for CPA License, Relicensure, Registration, or Reregistration cannot be submitted online at this time.

**14. My license is expired. How do I become relicensed?**

You must submit a completed Application for CPA License, Relicensure, Registration, or Reregistration, along with the appropriate fee and proof of having completed 40 hours of continuing education within the 12 months immediately preceding the date of application, to the Department, including 8 hours of accounting/auditing and 2 hours of professional ethics, of which 1 hour must cover Michigan statutes and administrative rules applicable to public accountancy. The Application for CPA License, Relicensure, Registration, or Reregistration can be downloaded from [www.michigan.gov/accountancy](http://www.michigan.gov/accountancy).

**15. Where can I find a copy of the administrative rules pertaining to Accountancy?**

You may view the current [Administrative Rules](#) and proposed revisions, if applicable, on the website [www.michigan.gov/bpl](http://www.michigan.gov/bpl).

**16. Where can I view the Occupational Code and/or Article 7?**

You may view the [Occupational Code](#) and [Article 7](#) on the website [www.michigan.gov/bpl](http://www.michigan.gov/bpl).

**17. How do I get a certification of my license sent to another state?**

You must submit a completed [Detailed License Verification Request](#) form, along with the \$15.00 processing fee for each verification requested, to the Department. The detailed license verification is a signed document which includes the state seal along with a detailed history of your license.

**18. My license was lost/stolen/destroyed, how do I get a new one?**

You may request a duplicate license online at [www.michigan.gov/mylicense](http://www.michigan.gov/mylicense) or you may submit a completed [Request for Duplicate License](#) form, along with the \$10.00 processing fee for each duplicate license requested, to the Department.

**19. How do I file a complaint against an occupational professional?**

Information on how to [File a Complaint with the Bureau of Professional Licensing](#) can be located on the Bureau of Professional Licensing's website at [www.michigan.gov/bpl](http://www.michigan.gov/bpl).