



**APPLICATION FOR CPA CERTIFICATE AND LICENSE/REGISTRATION BY RECIPROCITY
 U.S. JURISDICTIONS ONLY
 (This Form Should NOT Be Used For License Renewal)**

AUTHORITY: 1980 P.A. 299, MCL 338.3434a

Legal Name (First, Middle, Last)		Date of Birth	U.S. Social Security Number	
Address		City	State	ZIP Code
Telephone Number		E-mail address		

I have the ability and will serve the public in a fair, honest and open manner. If I have had a judgment of guilt in a criminal proceeding or a civil action against me, I am rehabilitated or the substance of my former offense is not reasonably related to the occupation or profession for which I am seeking a license.

Yes No

CERTIFICATE INFORMATION

I hold a valid and unrevoked certificate as a certified public accountant.

AND

My original certificate as a certified public accountant was secured on the basis of requirements equivalent to the standards required for qualification in Michigan at the time my original certificate was issued including passing the Uniform CPA or IQEX exam. (See page 2 of equivalent standards)

OR

I have four (4) years of qualifying experience of the type described in MCL 339.725(4) after having passed the examination upon which my certificate was based, within 10 years immediately preceding the date of filing this application.

CHECK THE LICENSE/REGISTRATION TYPE			FOR OFFICE USE ONLY	
Certificate and License	\$300.00	1101-09=\$115.00 1101-16=\$185.00	License Number	Issue Date
Certificate and License - Veteran (see required additional documents)	Fee Waived			
Certificate and Registration	\$150.00	1101-53=\$ 65.00 1101-16=\$ 85.00		
Certificate and Registration - Veteran (see required additional documents)	Fee Waived			
Make your check or money order in U.S. Currency payable to: STATE OF MICHIGAN				
FEES ARE AUTHORIZED BY THE STATE LICENSE FEE ACT, 1979 PA 152, AND ARE NOT REFUNDABLE.				

LARA/BPL-CPARECIP (Rev. 10/19)

The Department of Licensing and Regulatory Affairs will not discriminate against any individual or group because of race, sex, religion, age, national origin, color, marital status, disability, or political beliefs. If you need assistance with reading, writing, hearing, etc., under the Americans with Disabilities Act, you may make your needs known to this agency.

**Qualifying Experience and
Certificate Equivalent Standards**

I am applying on the basis of having four (4) years of qualifying experience from _____ to _____ of the type described in MCL 339.725(4) after having passed the examination upon which my certificate was based, within 10 years immediately preceding the date of filing this application.

I am applying on the basis of requirements equivalent to the standards required for qualification in Michigan at the time my original certificate was issued, I certify that:

I originally secured my certificate prior to **May 16, 1997**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 120 semester hours and have two years of public accounting or governmental experience in a responsible audit position under the direction and supervision of a CPA.

I originally secured my certificate on or after **May 16, 1997** and prior to **July 2, 2003**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 120 semester hours and have two years of public accounting under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have two years of public accounting audit experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.

I originally secured my certificate on or after **July 2, 2003** and prior to **December 19, 2005**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have one year of public accounting audit experience under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have one year of public accounting audit experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.

I originally secured my certificate on or after **December 19, 2005** and prior to **March 1, 2007**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have 2 years of public accounting audit experience and 1 year of public accounting audit experience under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have 2 years of public accounting audit experience with a governmental agency and 1 year of public accounting experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.

I originally secured my certificate on or after **March 1, 2007** and prior to **November 23, 2010**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have 1 year of public accounting audit experience under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have 1 year of public accounting experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.

I originally secured my certificate on or after **November 23, 2010**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have one year of qualifying experience verifiable by a CPA, pursuant to the requirements set forth in MCL 339.725(4), see page 3.

Required Additional Documents

- Copy of valid and unrevoked certificate as a certified public accountant.
- Attach official certification of passing the Uniform CPA or IQEX exam.
- If applying by certificate equivalent standards, attach copies of official transcripts.

I certify that the statements in this document are true and complete. I understand that any omitted statement, misrepresentation, or fraud may be cause for denial of my application, disciplinary action, or may be punishable by law. I agree the Department is required by law to obtain my social security number pursuant to MCL 338.3434a.

Signature

Date

- Qualifying Experience under MCL 339.725(4):** Qualified experience is experience gained through employment in government, industry, academia, or public practice in 1 or more of the following areas:
- (a) Audits of financial statements in accordance with the applicable standards at the time of engagement.
 - (b) Reviews of financial statements in accordance with the applicable standards at the time of engagement.
 - (c) Compilations of financial statements with complete disclosure in accordance with the applicable standards at the time of engagement.
 - (d) Attestation engagements in accordance with the applicable standards at the time of engagement.
 - (e) Other auditing in accordance with applicable standards at the time of engagement that leads to an expression of a written opinion including any of the following:
 - (i) Reviews regarding internal control.
 - (ii) Operational audits.
 - (iii) Compliance audits.
 - (iv) Expressions of an opinion on financial forecasts and projections.
 - (f) Performance of an independent internal audit function.
 - (g) Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
 - (h) Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.
 - (i) Preparation of income and nonprofit tax returns for any taxing jurisdiction.
 - (j) Properly documented tax research.
 - (k) Representation of a client before a government agency on a tax matter.
 - (l) Financial forecasts, analyses, and projections.
 - (m) Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.
 - (n) Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
 - (o) Professional accounting-related work in a public accounting firm.
 - (p) Other work generally associated with the profession of public accounting.