

## CPA LICENSE, RELICENSURE, REGISTRATION, OR RE-REGISTRATION APPLICATION

**(This Form Should Not Be Used For License Renewal)**

Authority: 1980 PA 299, MCL 338.3434a

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

**What to apply for:**

- License (To apply for a CPA license) - For current Michigan Certificate Holders who hold a current or lapsed registration and wish to obtain a CPA license.
- Relicensure (To reactivate an expired CPA license) - For current Michigan Certificate Holders whose license has been lapsed for 61 days or more.
- Registration (To apply for a CPA registration) - For current Michigan Certificate Holders who hold a current or lapsed license and wish to obtain a CPA registration.
- Re-Registration (To reactivate a CPA registration) - For current Michigan Certificate Holders whose registration has been lapsed for 61 days or more.

CHECK THE LICENSE/REGISTRATION TYPE			FOR OFFICE USE ONLY	
			License Number	Issue Date
CPA License - If applying between April 4th of an odd year and April 3rd of an even year	\$300.00	1101-01=\$115.00 1101-16=\$185.00		
CPA License - If applying between April 4th of an even year and April 3rd of an odd year	\$200.00	1101-01=\$ 75.00 1101-16=\$125.00		
CPA License – Armed Forces Veteran (see required additional documents)	Fee Waived			
CPA Registration - If applying between April 4th of an odd year and April 3rd of an even year	\$150.00	1101-53=\$ 65.00 1101-16=\$ 85.00		
CPA Registration - If applying between April 4th of an even year and April 3rd of an odd year	\$125.00	1101-53=\$ 50.00 1101-16=\$ 75.00		
CPA Registration – Armed Forces Veteran (see required additional documents)	Fee Waived			
Relicensure - If applying between April 4th of an odd year and April 3rd of an even year	\$320.00	1101-06=\$135.00 1101-16=\$185.00		
Relicensure - If applying between April 4th of an even year and April 3rd of an odd year	\$220.00	1101-06=\$ 95.00 1101-16=\$125.00		
Reregistration - If applying between April 4th of an odd year and April 3rd of an even year	\$170.00	1101-53=\$ 85.00 1101-16=\$ 85.00		
Reregistration - If applying between April 4th of an even year and April 3rd of an odd year	\$145.00	1101-53=\$ 70.00 1101-16=\$ 75.00		
Make your check or money order in U.S. Currency payable to: <b style="text-align: center;">STATE OF MICHIGAN</b>				
FEES ARE AUTHORIZED BY THE STATE LICENSE FEE ACT, 1979 PA 152 AND ARE NOT REFUNDABLE.				

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

Since the issuance of your certificate, registration, or license, have you been convicted of a crime you have not previously reported to the Department, an element of which is dishonesty, fraud, or negligence, under the laws of this or another state or of the United States, including, but not limited to, the failure to file a personal federal, state, or local income tax return?

Yes                      No

Do you have any unsatisfied penalties and conditions imposed by disciplinary action in this state or any other jurisdiction?

Yes                      No

**Required Additional Documents**

- If applying for relicensure, attach proof of completing 40 hours of continuing education credit within 12 months immediately preceding the date of application. Eight of the 40 hours shall be in auditing or accounting, or both, and 2 of the 40 hours shall be in professional ethics. One of the 2 hours of professional ethics must cover Michigan statutes and administrative rules applicable to public accountancy. No more than 50% of the required continuing education may be from self-study or instruction.
- If requesting a fee waiver as an individual who served in the armed forces - form DD214, DD215, or any other form acceptable to the Department that demonstrates you were separated from service with an honorable character of service or under honorable conditions (general) character of service.

**Certification**

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