

MICHIGAN ACCOUNTANCY (CPA) FIRM LICENSING GUIDE

OVERVIEW:

The accountancy (CPA) firm license allows a firm to engage in the unrestricted practice of public accounting.

NOTE: The content contained below is a general overview of licensing requirements. Links to access the Occupational Code and Administrative Rules for this profession can be found at the end of this guide.

LICENSURE REQUIREMENTS CHECKLIST

APPLICATION AND FEES

- Online Application for An Accountancy (CPA) Firm License - Complete all fields, answer all questions, and upload any supporting documentation.
- Online applications can be completed by visiting www.michigan.gov/miplus

- 2 year license fee: (Must be paid by Visa, Mastercard, American Express, or Discover credit or debit card)
Accountancy (CPA) Firm New Application : \$300.00

THE FOLLOWING REQUIREMENTS APPLY TO ALL APPLICANTS

- Good Standing Question – Pursuant to MCL 339.728(2)(a), are at least a simple majority of the equity and voting rights of the firm held directly or beneficially by individuals who are licensed in good standing as certified public accountants of this state or the equivalent in another licensing jurisdiction.
- Attest and Compilation Question – Pursuant to MCL 339.728(2)(b), are all attest and compilation services provided by the firm in this state performed under the supervision of an individual who is licensed and in good standing as a certified public accountant in this state or the equivalent in another licensing jurisdiction acceptable to the board.

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ADDITIONAL REQUIREMENTS FOR THOSE APPLYING FOR RELICENSURE (These are in addition to the requirements stated above that apply to All Applicants)

- Online application can be completed by visiting www.michigan.gov/miplus and selecting **MiPLUS Login**. Once logged in, click on the “**Licenses**” tab, select “**Modification**” next to your license number and then select “**Relicensure.**”
- 2 year Relicensure Application and Fee: (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)
Michigan Accountancy (CPA) Firm Relicensure: \$320.00

RENEWAL REQUIREMENTS CHECKLIST

- Online Application for Michigan Accountancy (CPA) Firm Renewal – Must be completed by visiting www.michigan.gov/miplus.
- Michigan Accountancy (CPA) Firm Renewal Application Fee: \$200.00 (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)
- Renewal Cycle: 2 years
- Peer Review – A licensed firm that performs audits, reviews and/or compilations shall provide proof of peer review obtained within the 3 years immediately preceding the application. The firm will not need to provide proof until the **second** renewal following initial licensure or the performance of services requiring a peer review.
- Accept Renewal Attestation – By accepting the renewal attestation, you as the licensee are certifying that you have met the continuing education requirements during the renewal period and all information provided on your renewal application is true and correct.

HELPFUL RESOURCES AND FORMS

- By visiting www.michigan.gov/occupationallicense and clicking on the accountancy link you can access the following helpful resources and forms:

Resources:
 - [Michigan Occupational Code](#)
 - [Administrative Rules for Accountancy](#)