

MICHIGAN ACCOUNTANCY (CPA) FIRM LICENSING GUIDE

LICENSURE REQUIREMENTS CHECKLIST

(Listed below are the minimum requirements needed to obtain an accountancy (cpa) firm license)

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
- ❑ Application Fee + 2-year license fee – (Must be paid by Visa, Mastercard, or Discover credit or debit card)
 - Accountancy Firm New Application: \$300.00
 - Relicensure Application: \$320.00
 - Renewal Application: \$200.00 plus an additional \$100.00 if your firm requires peer review

THE FOLLOWING REQUIREMENTS APPLY TO ALL APPLICANTS (EXCEPT RENEWAL)

- ❑ 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.

RELICENSURE (REQUIREMENTS FOR A LAPSED MICHIGAN ACCOUNTANCY (CPA) FIRM LICENSE)

- ❑ Relicensure application and fee – \$320.00

RENEWAL REQUIREMENTS CHECKLIST

Online Application for a Accountancy (CPA) Firm Renewal – must be completed by visiting www.michigan.gov/miplus.

- Accountancy (CPA) Firm Renewal Application Fee – \$200.00 (Must be paid by Visa, Mastercard, or Discover credit or debitcard).
 - Renewal Cycle – 2 years
- *A \$20.00 late fee applies for those who renew during the 60-day late renewal period following the expiration date of the license.
- Peer Review** – Proof of Peer review obtained within the 3 years immediately preceding the application.
 - Accept Renewal Attestation**

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](#)