

**MICHIGAN ACCOUNTANT TEMPORARY PRACTICE PERMIT GUIDE**

**OVERVIEW:**

The temporary practice permit allows a licensed accountant in a different state to practice public accounting in this state. This permit cannot be held for more than one year.

*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.*

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**LICENSURE REQUIREMENTS CHECKLIST**

**APPLICATION AND FEES**

- Online Application for an Accountant Temporary Practice Permit - Complete all fields, answer all questions, and upload any supporting documentation.
- Online applications can be completed by visiting [www.michigan.gov/miplus](http://www.michigan.gov/miplus)
- Application Fee + 1 year license fee: (Must be paid by Visa, Mastercard, American Express, or Discover credit or debit card)

Accountant Temporary Practice Permit: \$100.00

**THE FOLLOWING REQUIREMENTS APPLY TO ALL APPLICANTS**

- Good Moral Character Question – I have the ability and will serve the public in a fair, honest, and open manner. If I have had a judgement 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.
- Social Security Number (SSN) – An individual applying for licensure is required to provide his or her social security number at the time of application. If exempt under law from obtaining an SSN or you do not have an SSN, the SSN affidavit form will be required to be uploaded at the time the application is submitted.

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- Provide the name and address of the individual practitioner, partnership or professional corporation.
- Provide the names of the equity owners, their CPA license numbers and the state where their certificate is up to date.
- Provide the person(s) responsible for the supervision of the engagement in Michigan and their license number(s).
- Provide the name and address of the Michigan client.
- Provide the nature of the engagement to be performed in Michigan.
- Provide the effective date that work is expected to commence, and the date expected to terminate.

## HELPFUL RESOURCES AND FORMS

- By visiting [www.michigan.gov/occupationallicense](http://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](#)

## FREQUENTLY ASKED QUESTIONS

### 1. How long is a license issued for?

The term for an accountancy permit for temporary practice, if approved by the department, begins on the date approved and expires 1 year from the date of issuance.

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

You may request a duplicate license online at [www.michigan.gov/MiPlus](http://www.michigan.gov/MiPlus). In order to request a hard copy of your license you will need to log in to your MiPlus account and pay a \$10.00 fee.

### 3. 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 found on the Bureau of Professional Licensing's website at [www.michigan.gov/bpl](http://www.michigan.gov/bpl).