

**MICHIGAN LICENSED ACCOUNTANT LICENSING GUIDE  
(Certified Public Accountant (CPA))**

**OVERVIEW:**

The licensed accountant license allows a licensee 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.*

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**LICENSURE REQUIREMENTS CHECKLIST**

**APPLICATION AND FEES**

- Online Application for a Licensed Accountant License - 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 + 2 year license fee: (Must be paid by Visa, Mastercard, American Express, or Discover credit or debit card)

CPA by Exam or Reciprocity: \$300.00

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## 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.

## ADDITIONAL REQUIREMENTS FOR LICENSURE BY EXAMINATION (These are in addition to the requirements stated above that apply to ALL applicants)

- Verification of completion of 150 semester hours at a higher education institution approved under R 338.5115(3) or considered substantially equivalent under R 338.5115(4), including a bachelor's degree or higher with a concentration in accounting at an educational institution approved by the board.
- Proof of completion of not less than 2000 hours of qualifying experience within a period of not less than 1 calendar year and no more than 5 calendar years pursuant to MCL 339.725(4) that is verified by a certified public accountant.
- Official certification of passing the Uniform CPA or IQEX examination provided by the administering jurisdiction or the [National Association of State Boards of Accountancy \(NASBA\)](#).

## ADDITIONAL REQUIREMENTS FOR LICENSURE BY RECIPROCITY (These are in addition to the requirements stated above that apply to All applicants)

- Verification of licensure must be sent directly to our office by the licensing agency of each state of the United States or province of Canada in which you hold or ever held a license. The verification must show that disciplinary proceedings are not pending against the applicant and sanctions are not in force at the time of application. Verifications can be emailed to [bpldata@michigan.gov](mailto:bpldata@michigan.gov) or mailed to the Bureau of Professional Licensing, PO Box 30670, Lansing, MI 48909.
  - Qualifying Experience & Certificate Equivalent Standards – Provide proof verifying ONE of the following:
    - Official copies of transcripts verifying that the education requirements were equivalent to the standards required in this state for the time frame in which your certificate was granted.
- OR**
- Completion of the Qualifying Experience Form verifying 4 years of qualifying experience of the type described in MCL 339.725(4) after having passed the examination upon which the applicant's certificate was based, within 10 years immediately preceding the date of application.

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- If you did not pass the Uniform CPA exam as a Michigan exam candidate, please submit official certification of passing the Uniform CPA or IQEX examination provided by the administering jurisdiction or the [National Association of State Boards of Accountancy \(NASBA\)](#).

### ADDITIONAL REQUIREMENTS FOR FOREIGN EDUCATED OR TRAINED APPLICANTS WHO RECEIVED EDUCATION OR TRAINING OUTSIDE THE UNITED STATES (These are in addition to the requirements stated above that apply to All applicants)

- Verification of completion of 150 semester hours at a higher education institution approved under R 338.5115(3) or considered substantially equivalent under R 338.5115(4), including a bachelor's degree or higher with a concentration in accounting at an educational institution approved by the board.
  - Applicants who attended or graduated from a foreign school must obtain a course-by-course evaluation of their foreign transcripts by a member of the National Association of Credential Evaluation Services (NACES) or by the National Association of State Boards of Accountancy (NASBA). You may select a NACES member at [www.naces.org](http://www.naces.org) or you may contact NASBA at 1-800-272-3926. Official evaluations must be sent directly to the Department via email to [bpldata@michigan.gov](mailto:bpldata@michigan.gov) from the evaluation service.
  - Applicants must complete not less than 24 semester hours in accounting courses in all of the following content areas:
    - ✓ Accounting information systems
    - ✓ Auditing and attestation services
    - ✓ Cost or managerial accounting
    - ✓ Financial accounting and reporting
    - ✓ Governmental or fund accounting
    - ✓ Taxation, AND
  - ✓ 24 semester hours of general business courses, other than accounting.
  - It is important to have all of your educational records evaluated, not just your accounting program, since the Department will consider a range of courses to meet CPA educational requirements. If you have also studied in the United States, these transcripts should also be forwarded to the Department.

### 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](http://www.michigan.gov/miplus) and selecting MiPLUS Login. Once logged in, click on the “**Licenses**” tab, select “**Modification**” next to your license number and this will start the relicensure process.
- 2 year CPA Relicensure Application and Fee: \$320.00 (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)

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**Applicants for relicensure whose license has lapsed for less than 3 years after the expiration date of the last license must submit the following:**

- Continuing Education: Submit proof to the department of the completion of 40 hours of continuing education within the 12 months immediately preceding the date of filing the relicensure application. Any continuing education hours completed MORE than 12 months prior to the date of filing your relicensure application **will not be accepted**, including any carryover hours from your previous CPE reporting period.
  - Satisfy the requirements of R 338.5215, which outlines acceptable CPA continuing education.
  - Eight of the 40 hours are in auditing and accounting.
  - Two of the 40 hours are in professional ethics.
  - One of the 2 hours is in professional ethics that satisfies the requirements under R338.5215(1)(h).
  - No more than 50% of the required continuing education may be from self-study or instruction.

**Applicants for relicensure whose license has lapsed for 3 years or more after the expiration date of the last license must submit the following:**

- Establish you hold a valid and unrevoked certificate as a certified public accountant that was issued under section 725 or 726 of the act, MCL 339.725 and 339.726.
- Continuing Education: Submit proof to the department of the completion of 40 hours of continuing education within the 12 months immediately preceding the date of filing the relicensure application. Any continuing education hours completed MORE than 12 months prior to the date of filing your relicensure application **will not be accepted**, including any carryover hours from your previous CPE reporting period.
  - Satisfy the requirements of R 338.5215, which outlines acceptable CPA continuing education.
  - Eight of the 40 hours are in auditing and accounting.
  - Two of the 40 hours are in professional ethics.
  - One of the 2 hours is in professional ethics that satisfies the requirements under R338.5215(1)(h).
  - No more than 50% of the required continuing education may be from self-study or instruction.

### RENEWAL REQUIREMENTS CHECKLIST

- Online Application for Michigan Licensed Accountant Renewal – Must be completed by visiting [www.michigan.gov/miplus](http://www.michigan.gov/miplus) no sooner than 90 days prior to the expiration date of current license.
- CPA Renewal Application Fee: \$200.00 (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)
- Renewal Cycle: 2 years
- **Continuing Education Requirements for Michigan Residents:** Completion of at least 40 hours of continuing education for each year of the license cycle that complies with the following:
  - Eight of the 40 hours of continuing education for each year of a license cycle must be in auditing and accounting.
  - Two of the 40 hours of continuing education for each year of the license cycle must be in professional ethics.

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➤ One of the 2 hours in professional ethics must satisfy the requirements under R338.5215(1)(h).

**\*A licensee is not required to meet the continuing education requirements for a period of 12 months, beginning on the date of his or her original license.**

- **Continuing Education Requirements for Out of State Residents:** Satisfy the continuing education requirements of the state where your principal place of business is located. If the state in which your principal place of business is located does not have continuing education requirements, then you must comply with the continuing education requirements for Michigan Residents, as specified in MCL 339.729 and R 338.5215.
- Peer Review – A sole practitioner that performs audits, reviews and/or compilations shall provide proof of peer review obtained within the 3 years immediately preceding the application. The sole practitioner 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 complete.

## 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](#)
- Track continuing education using the [MICPA](#) tracker – The Bureau of Professional Licensing (BPL) has partnered with MICPA to help licensed professionals keep track of their continuing education (CE) credits.

## FREQUENTLY ASKED QUESTIONS

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

An initial license is valid until the next license expiration date of the profession unless the license is issued less than 120 days prior to the renewal due date of the current license cycle, then it will carry to the following expiration date. The expiration date for all accountancy licenses is 07/31.

### 2. I recently passed the CPA exam, when will you receive my exam scores from NASBA?

Exam files are received from NASBA quarterly, typically during the 3rd week of the months of January, April, July and October for the candidates who have passed all four sections.

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## 3. Do my exam scores expire?

Once a Michigan candidate has passed all sections of the exam within a rolling 30-month period beginning on the date that the score is released for the first section passed, the exam scores do not expire. If all sections are not passed within the rolling 30-month period, then credit for any section passed outside the 30-month period expires and the section must be retaken.

Due to the launch of the new CPA Examination in January 2024, under R 338.5110a(c), the Department of Licensing and Regulatory Affairs (LARA)/Bureau of Professional Licensing (BPL) has adopted the recommendation of the National Association of State Boards of Accountancy (NASBA) that any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.

## 4. What is the difference between a CPA license and a CPA registration?

If an individual only seeks to use the CPA title, the individual shall apply for a registration.

If an individual seeks to use the CPA title and engage in the practice of public accounting, the individual shall apply for a license.

## 5. Can I use the CPA designation while in registered status?

If an individual only seeks to use the CPA title, the individual shall apply for a registration.

## 6. How do I change my status from licensed to registered? Can I do this online?

You must submit a completed application for CPA license, relicensure, registration, or reregistration, along with the appropriate fee at [www.michigan.gov/MiPlus](http://www.michigan.gov/MiPlus). An application for a CPA registration is for current Michigan CPA certificate holders who have never held a CPA registration in Michigan, who hold a current or lapsed license and who wish to obtain a CPA registration. An application for a CPA reregistration is for current Michigan certificate holders whose CPA registration has been lapsed for 61 days or more and who wish to reactivate their expired CPA registration.

## 7. How do I get a certification of my license sent to another state?

Certified license verification requests must be obtained from the Michigan Board of Accountancy. You must submit your request via the MiPLUS system. There is a \$15.00 fee for certification processing for each address you list. Please note, if you submit both a USPS mailing address and an email address for the same recipient, you will be charged \$30.00 since you have requested your certification to go to two different addresses. Normal processing time for verifications being sent by email is the same day, verifications being mailed are sent the next business day.

Please note, verification requests for exams only cannot be submitted via MiPLUS. If verification of exams only are needed, complete and mail the Occupational Code License Verification Request form to the address listed on the form along with the appropriate fee. This form can be found at [www.michigan.gov/accountancy](http://www.michigan.gov/accountancy).

Licenses may also be verified online on the Bureau's License Verification website free of charge.

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### **8. 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.

### **9. 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).