

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

LICENSURE REQUIREMENTS CHECKLIST

(Listed below are the minimum requirements needed to obtain a licensed accountant (certified public accountant) license)

APPLICATION AND FEES

- Online Application for Licensed Accountant (Certified Public Accountant) 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 American Express, Visa, Mastercard, or Discover credit or debit card)
 - CPA New Application: \$300.00
 - Relicensure Application: \$320.00
 - Renewal Fee: \$200.00

THE FOLLOWING REQUIREMENTS APPLY TO ALL APPLICANTS (EXCEPT RENEWAL)

- Good Moral Character Questions - 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 a SSN or you do not have a SSN, the SSN affidavit form will be required to be uploaded at the time the application is submitted.
- 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.

ADDITIONAL REQUIREMENTS FOR LICENSURE

- 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.

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- 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).

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

- **Lapsed for less than 3 years** after the expiration date of the license must submit the following:
 - Relicensure application and fee – \$320.00
 - Continuing Education: Submit proof to the department of the completion of 40 hours of continuing education within 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 carry over 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 can may be from self-study or instruction.

*Proof of Continuing Education include: copies of your course certificates of completion.

*If the continuing education hours submitted with your application are deficient, you have 1 year from the date of application to provide proof of completing the deficient hours.

- **Lapsed for 3 years or more** after the expiration date of the license must submit the following:
 - Relicensure application and fee. Relicensure Application - \$320.00
 - 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 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 carry over hours from your previous CPE reporting period:
 - Satisfy the requirements of R 338.5215
 - Eight of the 40 hours must be in auditing and accounting
 - Two of the 40 hours must be in professional ethics
 - One of the 2 hours in professional ethics must satisfy the requirements under R 338.5215(1)(h)

RENEWAL REQUIREMENTS CHECKLIST

- Online Application for A License Renewal - must be completed by visiting www.michigan.gov/miplus.
- Michigan Licensed Accountant (Certified Public Accountant) License Renewal Application Fee - \$200 (Must be paid by Visa, Mastercard, or Discover credit or debit card).
- Renewal Cycle - 2 years
- Continuing Education** - Completion of at least 40 hours of continuing education within the 12 months immediately preceding the date of filing the relicensure application that satisfy the following:
 - Satisfy the requirements of R 338.5215
 - Eight of the 40 hours must be in auditing and accounting
 - Two of the 40 hours must be in professional ethics
 - One of the 2 hours in professional ethics must satisfy the requirements under R 338.5215(1)(h)
- Continuing Education** - Satisfy the continuing education requirements of the state where your principal place of business is located.
- 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](#)