

**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 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 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.
- **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 American Express, Visa, Mastercard, 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.
 - One of the two hours in professional ethics must satisfy the requirements under R 338.5215(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.**
- Out of State Residents Continuing Education Requirements-**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** - Proof of Peer review obtained within the 3 years immediately preceding the application.
- Accept Renewal Attestation**

Acceptable continuing education information, including requirements and limitations may be found in [R 338.5215](#).

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](#)