

MICHIGAN REGISTERED ACCOUNTANT REGISTRATION GUIDE

OVERVIEW:

The registered accountant registration allows an individual to only use the title and shall not engage in the practice of public accountancy.

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.

TABLE OF CONTENTS

LICENSURE REQUIREMENTS CHECKLIST.....1

 APPLICATION AND FEES 1

 THE FOLLOWING REQUIREMENTS APPLY TO ALL APPLICANTS 1

 ADDITIONAL REQUIREMENTS FOR LICENSURE BY EXAMINATION 2

 ADDITIONAL REQUIREMENTS FOR LICENSURE BY RECIPROCITY..... 2

 ADDITIONAL REQUIREMENTS FOR FOREIGN TRAINED APPLICANTS 3

 ADDITIONAL REQUIREMENTS FOR THOSE APPLYING FOR RELICENSURE 3

RENEWAL REQUIREMENTS CHECKLIST4

HELPFUL RESOURCES AND FORMS.....4

FREQUENTLY ASKED QUESTIONS.....4

LICENSURE REQUIREMENTS CHECKLIST

APPLICATION AND FEES

- Online Application for a Registered Accountant Registration - 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, American Express, or Discover credit or debit card)

Michigan Registered Accountant Registration: \$150.00

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

MICHIGAN REGISTERED ACCOUNTANT REGISTRATION GUIDE

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 2,000 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 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.
- 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 \(NASBA\)](#).

MICHIGAN REGISTERED ACCOUNTANT REGISTRATION GUIDE

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 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 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 RE-REGISTRATION (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 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 Registered Accountant Re-Registration Application and Fee: \$170.00 (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)

Applicants for re-registration who currently have an active licensed accountant license and are switching back to a registered status only need to submit the online application and fee.

Applicants for re-registration whose registration has expired, only need to submit the online application and fee.

MICHIGAN REGISTERED ACCOUNTANT REGISTRATION GUIDE

RENEWAL REQUIREMENTS CHECKLIST

- Online Application for Michigan Registered Accountant Renewal – Must be completed by visiting www.michigan.gov/miplus no sooner than 90 days prior to the expiration date of current license.
- Michigan Registered Accountant Renewal Application Fee: \$50.00 (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)
- Renewal Cycle: 2 years
- Accept Renewal Attestation – By accepting the renewal attestation, you as the licensee are certifying that all information provided on your renewal application is true and complete.

HELPFUL RESOURCES AND FORMS

- By visiting www.michigan.gov/occupationallicense and clicking on the accountancy link you can access the following helpful resources:

Resources:

- [Michigan Occupational Code](#)
- [Administrative Rules for Accountancy](#)

FREQUENTLY ASKED QUESTIONS

1. How long is the registration issued for?

An initial registration is valid until the next license expiration date of the profession unless the registration 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 and registrations 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.

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.

MICHIGAN REGISTERED ACCOUNTANT REGISTRATION GUIDE

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 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 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. 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.

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

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. 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?

MICHIGAN REGISTERED ACCOUNTANT REGISTRATION GUIDE

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.