

**MICHIGAN REGISTERED ACCOUNTANT  
REGISTRATION LICENSING GUIDE**

**LICENSURE REQUIREMENTS CHECKLIST**

(Listed below are the minimum requirements needed to obtain a registered accountant registration)

**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](http://www.michigan.gov/miplus)
- ❑ 2 year license fee – (Must be paid by Visa, Mastercard, or Discover credit or debit card)
  - Accountancy Registration New Application – \$150.00
  - Reregistration Application – \$170.00
  - Renewal Fee – \$50.00

**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 A REGISTERED ACCOUNTANT  
REGISTRATION (Never Licensed or Registered)**

- 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).

**RE-REGISTRATION  
(REQUIREMENTS FOR A LAPSED MICHIGAN REGISTERED  
ACCOUNTANT or SWITCHING FROM LICENSED TO REGISTERED)**

- Accountancy Registration Application Fee – \$150 (Must be paid by Visa, Mastercard, or Discover credit or debitcard).
- Renewal Cycle – 2 years

**Application and Fee Only Required if currently active licensed accountant switching to registered status.**

- Accountancy Re-Registration Application Fee – \$170 (Must be paid by Visa, Mastercard, or Discover credit or debitcard).
- Renewal Cycle – 2 years.

**Application and Fee Only Required if previously registration lapsed and applying for re-registration.**

## RENEWAL REQUIREMENTS CHECKLIST

Online Application for a Registration Renewal – Can be completed by visiting [www.michigan.gov/miplus](http://www.michigan.gov/miplus).

- Accountancy Registration Renewal Application Fee – \$50\* (Must be paid by Visa, Mastercard, or Discover credit or debitcard).
  - Renewal Cycle – 2 years.
- \*A \$20.00 late fee applies for those who renew during the 60-day late renewal period following the expiration date of the license.

- Accept Renewal Attestation**

## 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](#)