

## MICHIGAN REGISTERED ACCOUNTANT REGISTRATION GUIDE

### OVERVIEW:

The registered accountant license 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.*

### REGISTRATION REQUIREMENT 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](http://www.michigan.gov/miplus)

- ☐ 2 year license fee: (Must be paid by Visa, Mastercard, American Express, or Discover credit or debit card)  
Michigan Registered Accountant Registration New Application : \$150.00

#### THE FOLLOWING REQUIREMENTS APPLY TO ALL APPLICANTS

- ☐ 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 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.

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### ADDITIONAL REQUIREMENTS FOR REGISTRATION

(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 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](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 then select “**Reregistration.**”
- ☐ 2 year Accountancy Re-Registration Application and Fee: (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)  
Michigan Registered Accountant Reregistration: \$170.00

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

**Applicants for reregistration who previously held a registration and it lapsed, only need to submit the online application and fee.**

### RENEWAL REQUIREMENTS CHECKLIST

- ☐ Online Application for Michigan Registered Accountant Renewal – Must be completed by visiting [www.michigan.gov/miplus](http://www.michigan.gov/miplus).
- ☐ 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

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- ☐ Accept Renewal Attestation – By accepting the renewal attestation, you are certifying that you have met the requirements during the renewal period and all information provided on your renewal application is true and correct.

### 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](#)
- ☐ [NASBA](#)