

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

OVERVIEW:

The licensed accountant license allows a licensee to engage in the unrestricted practice of public accounting.

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.*

LICENSURE REQUIREMENTS CHECKLIST

APPLICATION AND FEES

- Online Application for a Licensed Accountant License - Complete all fields, answer all questions, and upload any supporting documentation.
 - Online applications can be completed by visiting www.michigan.gov/miplus
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- 2 year license fee: (Must be paid by Visa, Mastercard, American Express, or Discover credit or debit card)
CPA New and Reciprocal Application: \$300.00

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 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 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 LICENSURE BY RECIPROCITY (These are in addition to the requirements stated above that apply to All Applicants)

- Verification of licensure must be submitted directly to our office by the licensing agency of any 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 \(NASBA\)](#).

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ADDITIONAL REQUIREMENTS FOR THOSE APPLYING FOR RELICENSURE (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 then select “**Relicensure.**”

- 2 year Relicensure Application and Fee: (Must be paid by Visa, Mastercard, American Express or Discover credit or debit card)
Michigan Licensed Accountant Relicensure: \$320.00

Applicants for relicensure whose license has lapsed for less than 3 years after the expiration date of the last license must submit the following:

- 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.

Applicants for relicensure whose license has lapsed for 3 years or more after the expiration date of the last license must submit the following:

- 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 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.

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RENEWAL REQUIREMENTS CHECKLIST

- Online Application for Michigan Licensed Accountant Renewal – Must be completed by visiting www.michigan.gov/miplus.
- Michigan Licensed Accountant (CPA) License Renewal Application Fee: \$200.00 (Must be paid by Visa, Mastercard, American Express 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 2 hours in professional ethics must satisfy the requirements under R338.5215(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.**
- Continuing Education Requirements for Out of State Residents:** 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 – A sole practitioner that performs audits, reviews and/or compilations shall provide proof of peer review obtained within the 3 years immediately preceding the application. The sole practitioner will not need to provide proof until the **second** renewal following initial licensure or the performance of services requiring a peer review.
- Accept Renewal Attestation – By accepting the renewal attestation, you as the licensee are certifying that you have met the continuing education 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 and clicking on the accountancy link you can access the following helpful resources and forms:

Resources:
 - [Michigan Occupational Code](#)

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- [Administrative Rules for Accountancy](#)
- [NASBA](#)

- Track continuing education using the MICPA tracker – The Bureau of Professional Licensing (BPL) has partnered with MICPA to help licensed professionals keep track of their continuing education (CE) credits.