

**State of Florida
Department of Business and Professional Regulation
Board of Accountancy
CPA Change of Status
Form # CPA 7**

IMPORTANT – Submit all items as indicated by the instructions below with your application to ensure faster processing

If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at 850.487.1395.

| APPLICATION FEES | |
|---|------------------------------------|
| Fees – Select Application Type: | |
| <input type="checkbox"/> Voluntary Relinquish License | No Fee Required |
| <input type="checkbox"/> Become Inactive (other than during renewal cycle) | \$50 |
| • (License status is Current Active) | |
| <input type="checkbox"/> Become Inactive (During renewal cycle) | Current Renewal Fee |
| • (License status is Current Active) | |
| <input type="checkbox"/> Become Inactive | Current Renewal Fee + \$75* |
| • License status is Delinquent Active) | |
| <input type="checkbox"/> Reactivation Application | \$250 |
| NOTE: Delinquent Reactivations must also pay the current renewal fee and delinquent fee (\$25). | |
| *\$25 Delinquent Fee + \$50 Change of Status Fee | |
| NOTE: If your license is Null & Void, use form # CPA 9 – Reinstatement of Null & Void License. | |

Please mail your completed application, application fee and required documentation to:

Department of Business and Professional Regulation
2601 Blair Stone Rd
Tallahassee, FL 32399

- 1) **Voluntary Relinquish Florida CPA License**
 - a. Select this option if you wish to relinquish your Florida CPA License.
- 2) **Become Inactive** (Current Active to Current Inactive outside of the 90-day renewal cycle)
 - a. Select this option if you wish to place your license on Inactive status and you are **NOT** within your renewal cycle. **Note:** A licensee can **only** submit the \$50.00 fee to change a current active license to current inactive prior to the beginning of their renewal cycle. The renewal cycle is defined as the 90 day period prior to the expiration of the current license.
- 3) **Become Inactive** (Current Active to Current Inactive within the 90-day renewal cycle)
 - a. Select this option if you wish to place your license on Inactive status and you **ARE** within your renewal cycle
- 4) **Become Inactive** (Delinquent Active to Current Inactive)
 - a. Select this option if your license is Delinquent Active and you wish to place it on Inactive status.
- 5) **Requirements for Reactivation**
 - a. Select this option if you wish to reactivate your license from Delinquent to Active.
 - b. Submit this application, application fee, 120 CPE hours to include 30 hours in accounting and auditing, eight (8) hours in board approved ethics and no more than 30 hours may be in behavioral subjects on the CPE Reporting Form # CPA 41, and certificates of completion for each course listed. **NOTE:** If reactivating a delinquent license, you must also pay the current license renewal fee and delinquent fee (\$25).
 - c. **Certificates of Completion for CPE must be provided to the Department in the same order in which they appear on Form DBPR CPA 41, CPE Reporting Form.** All certificates must be sent as a PDF document. All certificates must be legible, and not exceed 2 certificates per page. Failure to follow this requirement may result in a delay of processing of an application, and a deficiency letter notifying the applicant to resubmit their Certificates of CPE Completion in accordance with these instructions.

For more information regarding the requirements, please refer to Chapter 61H1, Florida Administrative Code and Chapter 473, Florida Statutes. Links are located on the board's website under [Statutes and Rules](#).

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| Select the Application type Requested | |
|--|---|
| <input type="checkbox"/> Become Inactive (0101/4020) | <input type="checkbox"/> Reactivate Inactive License (0101/1071) |
| <input type="checkbox"/> Voluntary Relinquish (0101/8046) | <input type="checkbox"/> Reactivate Delinquent License (0101/1070) |

| APPLICANT INFORMATION | | |
|---|-----------------------|------------------------|
| Fill out each section completely. Note: a social security number is required. | | |
| Social Security Number* | License Number | Date of Birth |
| FULL LEGAL NAME | | |
| Do not use any nicknames, aliases, or initials | | |
| Last Name | First | Middle |
| MAILING ADDRESS | | |
| Street Address or P.O. Box | | |
| City | State | Zip Code (+4 optional) |
| CONTACT INFORMATION | | |
| Residence Phone Number | Business Phone Number | |
| Email Address | | |

*The disclosure of your social security number is mandatory on all professional and occupational license applications, is solicited by the authority granted by 42 U.S.C. §§ 653 and 654, and will be used by the Department of Business and Professional Regulation pursuant to §§ 409.2577, 409.2598, 455.203(9), and 559.79(3), Florida Statutes, for the efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. It is also required by § 559.79(1), Florida Statutes, for determining eligibility for licensure and mandated by the authority granted by 42 U.S.C. § 405(c)(2)(C)(i), to be used by the Department of Business and Professional Regulation to identify licensees for tax administration purposes.

| BACKGROUND QUESTION |
|--|
| <p>If you answer yes to the following question, you must complete the Explanation for Background questions sections (page 4). Make additional copies as needed. You must provide a copy of the arrest report, copies of the disposition or final order(s), and documentation proving all sanctions have been served and satisfied for each occurrence. If you are unable to supply this documentation, a certified statement from the clerk of court for the relevant jurisdiction stating the status of records is required. If you are still on probation, you must supply a letter from your probation officer, on official letterhead, stating the status of your probation.</p> |
| <p>Since the filing of the initial licensure application or endorsement application, have you ever been convicted or found guilty of, or entered a plea of nolo contendere or guilty, regardless of adjudication, to a crime in any jurisdiction, or are you currently under criminal investigation? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> |
| <p><i>This question applies to any criminal violation of the laws of any municipality, county, state or nation, including felony, misdemeanor and traffic offenses (but not parking, speeding, inspection, or traffic signal violations), without regard to whether you were placed on probation, had adjudication withheld, were paroled, or pardoned. If you intend to answer "NO" because you believe those records have been expunged or sealed by court order pursuant to Section 943.0585 or 943.059, Florida Statutes, or applicable law of another state, you are responsible for verifying the expungement or sealing prior to answering "NO." YOUR ANSWER TO THIS QUESTION MAY BE CHECKED AGAINST LOCAL, STATE AND FEDERAL RECORDS. FAILURE TO ANSWER THIS QUESTION ACCURATELY MAY RESULT IN THE DENIAL OR REVOCATION OF YOUR LICENSE. IF YOU DO NOT FULLY UNDERSTAND THIS QUESTION, CONSULT WITH AN ATTORNEY OR CONTACT THE DEPARTMENT.</i></p> |



| EXPLANATION FOR BACKGROUND QUESTION | |
|-------------------------------------|--|
| Offense | |
| County | State |
| Penalty/Disposition | |
| Date of Offense (MM/DD/YYYY) | Have all sanctions been satisfied? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | |
| | |
| | |

| EXPLANATION FOR BACKGROUND QUESTION | |
|-------------------------------------|--|
| Offense | |
| County | State |
| Penalty/Disposition | |
| Date of Offense (MM/DD/YYYY) | Have all sanctions been satisfied? <input type="checkbox"/> Yes <input type="checkbox"/> No |
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| EXPLANATION FOR BACKGROUND QUESTION | |
|-------------------------------------|----------------------------------|
| State/Jurisdiction: | Application Type/License Number: |
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VOLUNTARY RELINQUISHMENT OF CPA LICENSE

Check yes if you wish to relinquish your Florida CPA license.

Since I have discontinued the practice of public accounting in Florida, I am voluntarily relinquishing my Florida CPA license. I am expressly waiving all further procedural steps. I hereby certify that I am not currently under investigation or convicted, regardless of adjudication, for any crime which relates to my practice of public accounting or my ability to practice public accounting. Further, I am not currently under investigation or being disciplined for violations of the accountancy practice acts in Florida or any other jurisdiction. I agree that I will not violate Chapters 455 or 473, Florida Statutes, and the related rules. Specifically, I will not use or assume the title of certified public accountant from this day forward, nor will I perform reviews or audits of financial records. Further, I understand that to obtain a license as a Florida CPA I will have to meet the requirements in effect at the time I reapply and take the CPA examination again.

I am voluntarily relinquishing my CPA license YES NO

AFFIRMATION BY WRITTEN DECLARATION

Must be signed by applicant

I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. **I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.**

Signature:

Date:

Print Name: