

CPA FIRM LICENSE APPLICATION INSTRUCTIONS

Applicants who have never held a Michigan CPA Firm License

Required forms are available by contacting the Department or can be downloaded from www.michigan.gov/accountancy under the Forms & Publications Section.

1. If a general partnership, you must include a copy of the filed Certificate of Co-Partnership with your application.
2. If a Corporation or Professional Corporation, you must attach a copy of the Articles of Incorporation that has been filed with and approved by the State of Michigan, Department of Licensing and Regulatory Affairs, Corporation Division. If the corporation has not been formed, please contact the Corporation Division at 517-241-6470 or visit the website at www.michigan.gov/corporations before completing the license application.
3. If a Limited Liability Company/P.L.L.C, you must attach a copy of the applicant's approved Articles of Organization from the LARA's Corporation Division.
4. If a Limited Liability Partnership, you must include a copy of the filed Application to Register a LLP along with your application.
5. If the firm will be conducting business under an assumed name, a copy of the Certificate of Assumed Name must be submitted along with your application.

Note: Contact the Corporation Division at 517-241-6470 or visit the website at www.michigan.gov/corporations for more information. If you are a **sole proprietorship** doing business in a name other than your own, a copy of the Certificate of Assumed Name may be obtained from your local County Clerk's office.

6. The person with administrative responsibility for the firm must be a Michigan licensed certified public accountant.
7. At least a simple majority of the equity and voting rights of the firm must be held directly or beneficially by individuals who are licensed in good standing as certified public accountants of this or another state or the equivalent in another licensing jurisdiction acceptable to the board.
8. Foreign companies must attach a copy of the company's Certificate of Authority to Transact Business in Michigan.

Note: Contact the Corporation Division at 517-241-6470 or visit the website at www.michigan.gov/corporations for more information.

9. Original signatures of all partners, stockholders, members/owners, and person with administrative responsibility must be provided.

Michigan Department of Licensing and Regulatory Affairs
 Bureau of Commercial Services
 Licensing Division
 BOARD OF ACCOUNTANCY
 P.O. Box 30018, Lansing, MI 48909
 517-241-8205
 www.michigan.gov/accountancy

CPA FIRM LICENSE APPLICATION

AUTHORITY: P.A. 299 of 1980, as amended
 COMPLETION: Mandatory
 PENALTY: Failure to complete may result in denial of your application

Firm Name		Federal ID Number	
d/b/a name, if applicable			
Address (Number and Street)		City	
State	Zip Code	Telephone Number	

Enter Type of Entity Below:

- Sole Proprietorship** - if you are doing business in a name other than your own, a copy of the Certificate of Assumed Name, which may be obtained from your local County Clerk's office, must be submitted with your application.
- General Partnership** - include copy of the filed Certificate of Co-Partnership.
- Corporation/Professional Corporation/Limited Liability Company/P.L.L.C.** - a copy of the filed Articles of Incorporation/Organization and Certificate of Assumed Name, if you are doing business under a name different from the Corporation/PC/LLC/PLLC, must be submitted along with your application.
- Limited Liability Partnership** - a copy of the filed Application to Register an LLP must be submitted along with your application.

Enter Partner, Stockholder, and Member Information Below:

Name	CPA Yes/No	CPA License Number If Applicable	State of Licensure	Percentage of Stock Held
				%
				%
				%

Name of Person having Administrative Responsibility in Michigan	Michigan License Number 1101
Signature of Person having Administrative Responsibility in Michigan	Date of Signature

FEE PAYMENT INFORMATION	FOR OFFICE USE ONLY - VALIDATION
<input type="checkbox"/> Application for a 2-year Firm License \$300.00 1102-01=\$115.00 (If Applying 9-3-ODD YEAR to 9-2-EVEN YEAR) 1102-16=\$185.00 <input type="checkbox"/> Application for a 1-year Firm License \$200.00 1102-01=\$ 75.00 (If Applying 9-3-EVEN YEAR to 9-2-ODD YEAR) 1102-16=\$125.00	
Make your check or money order in U.S. Currency payable to: STATE OF MICHIGAN	
FEES ARE NOT REFUNDED EXCEPT UNDER AUTHORITY P.A. 152 OF 1979, AS AMENDED AND R338.943 AND R338.944.	