

State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Reinstatement of Null and Void License
Form # CPA 9

Instructions: Reinstatement of a Null and Void license involves three steps:

Step 1: Determination by the Florida Board of Accountancy that the licensee made a good faith effort to comply with the requirements for renewal or reactivation but failed to do so because of illness or unusual hardship. **This step requires submission of an application, a personal statement and fees.**

Steps 2 and 3 are subsequent to Board approval and require a total of 240 CPE hours.

Step 2: Reinstatement of a null & void license to delinquent. It requires proof of completion of 120 CPE hours

Step 3: Reactivate a Delinquent license to current active. It requires proof of completion of 120 CPE hours

Step 1: Submit Application, Personal Statement, Supporting Documents, Fees

- a) To apply, a licensee must submit Form *DBPR CPA 9: Reinstatement of Null & Void License*.
- b) Include a personal statement detailing your good faith effort to comply with the requirements for renewal or reactivation and the hardship or illness causing the null and void status.

Note 1: An explanation other than unusual hardship or illness is not applicable for consideration pursuant to Section 473.313(5), F.S. which provides... ***that the board may, at its discretion, reinstate the license of an individual whose license has become null and void if the individual has made a good faith effort to comply with this section but has failed to comply because of illness or unusual hardship***

You may request expiration dates and re-establishment periods at cpa.applications@myfloridalicense.com

Note 2: If your good faith effort involves completion of CPE during the re-establishment period prior to your license expiring or during the two years of delinquency prior to going null & void, document this by submitting a CPE Reporting Form DBPR CPA #41. On the CPE Reporting Form, list the courses completed in chronological order and attach certificates of completion in the same order.

- c) Attach any other supporting documentation of your good faith efforts or your hardship or illness. Any materials submitted are subject to Florida's Government-in-the-Sunshine Law.

Step 2: Submit the 120 CPE hours required for reinstatement.

Step 3: Submit the 120 CPE hours required for reactivation.

The CPE requirements for each step is 120 total CPE hours to include 30 hours in accounting and auditing and eight (8) hours in board approved ethics. No more than 30 hours may be in behavioral subjects.

- a) Individual certificates of completion or a provider transcript are considered acceptable proof of completion. Certificates or transcripts must be dated and signed by the provider.
- b) Proof of completion dated up to 24 months before the date of application is acceptable.
- c) Depending on the completion dates, the certificates used to show the applicant's good faith effort to comply, may be used to satisfy the requirements of Steps 2 or 3.
- d) An applicant is required to use the *CPE Reporting Form DBPR CPA 41* to list the courses completed.
- e) On the CPE Reporting Form, courses are to be listed in chronological order of completion and the proof of completion should be arranged in the same order.
- f) Courses used to satisfy Step 2, cannot be used again to satisfy Step 3.
- g) Between the two sets of CPE, an applicant will need to complete four (4) different Board approved ethics courses. A duplication of the same course is not accepted in these packages. The list of approved ethics courses includes very similar names. Despite the names, the Division considers a course from a different provider not to be a duplicate.

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APPLICATION CHECKLIST

Step 1:

Submit an application, a personal statement, supporting documents and fees as noted below:

- Application for Reinstatement of Null & Void License #CPA 9**
- A personal statement detailing your good faith efforts to comply with the requirements for renewal or reactivation and the hardship or illness causing the null and void status.**
- If your good faith effort involves completion of CPE, submit CPE Reporting Form DBPR CPA #41. List courses completed in chronological order and attach certificates of completion in the same order.
- Attach any other supporting documentation of your good faith effort to comply or for your hardship or illness.** Any materials submitted are subject to Florida's Government-in-the-Sunshine Law
- Fees (all apply)**
 - Null and Void Reinstatement Application Fee \$250
 - Delinquency Fee \$ 25
 - Renewal Licensure Fee \$105

Steps 2 & 3

SUBSEQUENT TO BOARD APPROVAL submit:

- Step 2: Reinstates a null and void license to delinquent**
 Submit a CPE Reporting Form #DBPRCPA41 and proof of completion for 120 CPE hours to include:
 - 30 hours in accounting and auditing
 - Eight (8) hours in board approved ethics
 - No more than 30 hours in behavioral subjects
- Step 3: Reactivates delinquent license to current active**
 Submit a CPE Reporting Form #DBPRCPA41 and proof of completion for 120 CPE hours to include:
 - 30 hours in accounting and auditing
 - Eight (8) hours in board approved ethics
 - No more than 30 hours in behavioral subjects

Note: CPE courses used for Step 1 cannot be used for Step 2.

If you have any questions or need assistance in completing this application, or if you need license expiration dates, null & void dates and the corresponding re-establishment period dates for your license, please email cpa.applications@myfloridalicense.com

Mail your completed application, personal statement, supporting documents and fees to:

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

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REINSTATEMENT REQUEST (0101/1036) (Check the appropriate boxes and include a written statement)		
<input type="checkbox"/> Good faith effort to comply with the renewal or reactivation requirements --AND--		
<input type="checkbox"/> Unusual hardship resulting in the null and void status Pursuant to 473.313(5), F.S. --AND/OR--		
<input type="checkbox"/> Illness resulting in the null and void status Pursuant to 473.313(5), F.S. Note: An explanation other than unusual hardship or illness is not applicable for consideration pursuant to Section 473.313(5), F.S.		
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.

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BACKGROUND QUESTIONS

If you answer yes to any of the following questions, you must complete the Explanation for Background questions sections (page 5). Make additional copies as needed.

If you answer "yes" to questions 1, 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.

If you answer "yes" to question 2, you must supply copies of the order(s) showing the disciplinary action taken against the license, or documentation showing the status of the pending action.

1.	<input type="checkbox"/> Yes (If yes, please complete Section IV (b))	<input type="checkbox"/> No	<p>Since applying for your Florida CPA license, have you 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?</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>
2.	<input type="checkbox"/> Yes (If yes, please complete Section IV (c))	<input type="checkbox"/> No	<p>Since applying for your Florida CPA license, has any license, registration, or permit to practice any regulated profession, occupation, vocation, or business been revoked, annulled, suspended, relinquished, surrendered, or otherwise disciplined in Florida or in any other jurisdiction, or is any such proceeding or investigation now pending?</p>

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EXPLANATION FOR BACKGROUND QUESTION 1	
Offense	
County	State
Penalty/Disposition	
Date of Offense (MM/DD/YYYY)	Have all sanctions been satisfied? <input type="checkbox"/> Yes <input type="checkbox"/> No
Description	

EXPLANATION FOR BACKGROUND QUESTION 2	
State/Jurisdiction:	Application Type/License Number:

APPLICANT SIGNATURE	
I understand that falsification of any material information on this application may result in criminal penalty or administrative action.	
Signature:	Date:
Print Name:	