



IDFPR

Illinois Department of
Financial and Professional Regulation

Division of Professional Regulation

License qualifications for:

Certified Public Accountant Firm (066)

Effective: 6/2018
Revised: 1/2026

READ ME FIRST

The Division of Professional Regulation hopes that you will find the below useful in successfully applying for registration in the State of Illinois. Carefully review this information as it will assist you in applying for your certification and eliminate any processing delays.

Important:

- An application is active for three years from the date of receipt by the Department.
- Before contacting the Department, please review our FAQs for answers to most questions.
<http://www.idfpr.illinois.gov/About/FAQ.html>)
- If your question is not addressed in our FAQ's, please contact the department at 1-800-560-6420 or email us at FPR.PSSUnit@Illinois.gov

QUALIFICATIONS

- The following are the available entity types to register as a CPA firm.
 - **Business Corporation (Foreign or Domestic)**
 - **Professional Limited Liability Company (Foreign or Domestic)**
 - **Limited Liability Partnership or Limited Partnership (Foreign or Domestic)**
 - **Professional Services Corporation (Foreign or Domestic)**
 - **General Partnership**
 - **Sole Proprietor**
- A majority of the firm's ownership must be licensed in Illinois or a substantially equivalent state. Ownership means in terms of financial interests and voting rights of all partners, officers, shareholders or members.
- Unless applying as a general partnership or sole proprietor, the firm's legal business name entered on the application must match the legal business name as filed with the **Illinois** Secretary of State.

ASSUMED NAME:

- The Illinois Assumed Name Act requires sole proprietorships and general partnerships to register with their local county clerk's office if the firm name is different from the owner(s) full legal name(s).
- Corporations, PLLCs, and LLPs may register an assumed name as part of their required business filings with the Illinois Secretary of State.

REQUIRED SUPPORTING DOCUMENTS

ARTICLES OF INCORPORATION/AUTHORITY TO TRANSACT BUSINESS:

- Domestic firms:
 - A PDF copy of your articles of incorporation from the Illinois Secretary of State.
- Foreign firms:
 - A filed (accepted) PDF copy of your articles of incorporation from your jurisdiction of incorporation.
 - A filed (accepted) PDF copy of the authority to transact business in Illinois as filed with the Illinois Secretary of State.

ASSUMED NAME:

- If applicable - A filed (accepted) PDF copy of the assumed name form filed with the Illinois Secretary of State or the local county clerk's office (for general partnership and sole proprietor).

BOARD RESOLUTION:

- The organization, through official Board Resolution of the organization's Board of Directors/Members/Partners, must appoint a **Managing CPA** who is a full-time employee of the business organization applying for licensure, licensed in Illinois or a jurisdiction with substantially equivalent requirements as a CPA and who will be responsible for the proper licensure of the CPA firm in Illinois.
- A Firm may appoint more than one Managing CPA if desired.
IDFPR recommends appointing at least two Managing CPAs if possible. In the event one fails to renew his/her CPA license, as long as the other one renewed on time, the firm license will remain ACTIVE. Otherwise, the firm license status will change to INOPERABLE until an active Managing CPA license is added.
- An individual can only be named Managing CPA for one firm at a given time.
- A CPA-BR Board Resolution form must be submitted for each Managing CPA that is being appointed.
- The Board Resolution form is here:
<https://idfpr.illinois.gov/content/dam/soi/en/web/idfpr/forms/dpr/designated-managing-cpa-form.pdf>

IMPORTANT INFORMATION ONCE LICENSED

- Upon satisfying the applicable requirements, your application will be approved, and you will receive an email notification that your license has been issued and will include a link to download your license.
- All CPA firm licenses expire every three years on November 30th, regardless of issuance date.
- It is your responsibility to update your contact information including email address with the Department to ensure that you receive all courtesy renewal email reminders and other notifications.