

2015 CPA Certificate Renewal Instructions
PLEASE READ CAREFULLY!

Individuals required to renew:

1. All CPAs whose last names begin with I-P
2. CPAs who were issued a NEW certificate in 2014
3. Anyone who renewed after January 1, 2014

Complete all required questions on the renewal form and postmark on or before December 31, 2014.

A \$50 delinquency fee is required for all renewals postmarked after the December 31, 2014 deadline.

Renewal of “Active” certificate remaining “Active”

- Complete questions 1-8 of the renewal application.
- Sole Proprietors see question 11 (page 6) of this application for additional instructions.

Renewal of “Inactive” certificate remaining “Inactive”

- Complete questions 1-7 and 9 of the renewal application.

Renewal of certificate - changing from “Active” to “Inactive”

- Complete questions 1-9 of the renewal application.
- You are required to report your CPE for the 3-year period ended June 30, 2014 **before** you can change to the inactive status.

Renewal of certificate - changing from “Inactive” to “Active”

- Complete questions 1-7 of the renewal application.
- Submit 120 hours of CPE completed within 3 years of the date the application is received in the Board office. (Use the “CPE Reporting Form for Status Change to Active” on the Board’s website)

Changing to “Exempt” Status

- Complete questions 1-8 and 10 of the renewal application.
- If you held an “Active” certificate in 2014, you are required to report your CPE for the 3-year period ended June 30, 2014 **before** you can change to the exempt status.

Change from “Exempt” to “Active” Status

- See Minnesota Rules 1105.3700.

Data Practices Act Warning

The data you furnish on this form will be used by the Board to process your application for licensure. You are not legally required to provide this data; however, if you fail to do so, the Board may be unable to issue your license. Until licensure is granted all application data, except name and designated address, are private data pursuant to Minnesota Statutes section 13.41, subdivision 2 (2014). All data, except social security number, telephone number and email address become public record when licensure is granted pursuant to Minnesota Statutes section 13.41, subdivision 5 (2014).

2015 Individual CPA Certificate Renewal Application
Be sure to complete all questions.

1. Personal Information

(You must include both your home and work information even if you are self-employed.)

Name: _____
 (First) (Last) (Suffix)

Employer Name: _____

Certificate #: _____

Work Address: _____

Home Phone #: _____

Work City, State _____

Home Address: _____

Work Zip: _____

City, State: _____

Work Phone #: _____

Zip: _____

Daytime Fax #: _____

E-mail: _____

Not currently employed Retired

Preferred Mailing Address: Home Work

2. Select Status (Place checkmark in the first column)

✓	Status for 2015	Renewal Fee (If renewal is postmarked prior to 1/1/15)	Renewal Fee (If renewal is postmarked on or after 1/1/15)
	Active	\$100	\$150
	Inactive	\$25	\$75
	Change from Active to Inactive	\$25	\$75
	Change from Inactive to Active	\$100	\$150
	Exempt	No fee	\$50 delinquency fee
	Surrender Certificate	Contact Board Office for instructions	

3. Do you work in public accounting as your primary occupation? Yes No
 If **yes**, indicate business type below. If **no**, go to question 4.

CPA Corporation

CPA Limited Liability Company

CPA Limited Liability Partnership

CPA Partnership

CPA Sole Proprietorship*

Governmental (list agency below)

*See instructions on page 5 for Sole Proprietor firm permit requirements.

Note: All firms engaged in providing attest or compilation services for a client having its headquarters in Minnesota or a firm with an office in Minnesota must obtain a CPA firm permit for 2015.

4. For those not working in public accounting:

4a. Indicate business type below:

- College or University Financial Services Company
 Law Firm Other private business
 Governmental (list agency): _____

4b. In addition to my primary occupation, **which is not public accounting**, I perform about _____ hours of public accounting work per month.

4c. I provide the following public accounting services as a **secondary** activity:

- Compilations of financial statements, audits or reviews (2015 firm permit required) Tax Returns (not including immediate family)
 Management Consulting Services Other – please specify below

4d. In my secondary occupation, I practice under the following name:

4e. Indicate type of business for secondary occupation:

- CPA Corporation CPA Limited Liability Company
 CPA Limited Liability Partnership CPA Partnership
 CPA Sole Proprietorship*

*If you are a Sole Proprietor and use the CPA designation (even if you are not performing compilations of financial statements, audits or reviews), you are required to obtain a Sole Proprietor firm permit. Sole Proprietors **not required to have a firm permit** must complete the Quality Review statement on page 5 and the Workers' Compensation Liability Certificate of Compliance on page 6.

5. Have you been convicted of a felony in the past year? Yes No

If you answered "yes", include felony type, date, count, sentence, and any other relevant information on a separate sheet of paper.

6. Since your last renewal, have you had a license disciplined, denied, surrendered, suspended or revoked? Yes No *(If yes, provide a statement of explanation)*

7. Read, sign and date the following affidavit:

I certify that the information on this form is accurate and understand that any misrepresentation could result in revocation of my certificate.		
Printed Name		Signature
Certificate Number	Date	Daytime Phone Number

8. Continuing Professional Education

Refer to Minnesota Rules 1105.3000 – 1105.3200 for CPE requirements and limitations.

Non-Compliance Fees for Obtaining and/or Reporting CPE Late:

CPE hours must have been completed *prior to* June 30, 2014 and must have been reported by December 31, 2014. If hours used to satisfy the CPE requirement were earned after June 30, 2014, and/or hours are reported after December 31, 2014 CPE non-compliance fees apply.

*CPE non-compliance fees are based on the month in which the hours are reported and certificates of completion are submitted to the Board. If all of your CPE hours were earned prior to July 1, 2014, your CPE non-compliance fee is listed in column 2. If you are using CPE hours obtained after June 30, 2014, your non-compliance fee is listed in column 3.

Month Hours Reported	CPE non-compliance fee for reporting late (hours must have been earned prior to July 1, 2014)	CPE non-compliance fee for using hours earned after June 30, 2014 (Include certificates of completion with renewal)
July 2014	N/A	\$50
August 2014	N/A	\$75
September 2014	N/A	\$100
October 2014	N/A	\$125
November 2014	N/A	\$150
December 2014	N/A	\$175
January 2015	\$50	\$200
February 2015	\$75	\$225
March 2015	\$100	\$250
April 2015	\$125	\$275
May 2015	\$150	\$300
June 2015	\$175	\$325

CPE Non-Compliance Fee*: _____

***Use the amount in either column 2 or column 3 – NOT both.**

Continuing Professional Education (Complete tables on pages 3 & 4)

Refer to Minnesota Rules 1105.3000 – 1105.3200 for CPE requirements and limitations.

Non-Resident Certificate Holders: If you hold an active certificate in your state of principal place of business you do not need to comply with specific Minnesota CPE hour requirements or complete the form on page 3 if you comply with the CPE requirements of the state you indicated and that state has CPE requirements for renewal of a certificate or license. **(Not applicable for Wisconsin residents.)**

Indicate Principal State: _____

Continuing Professional Education Report

Fiscal Year 2012 (Hours completed July 1, 2011 to June 30, 2012)				
Type of Credits	Course hours from approved sponsors - not including self-study	Self-study course hours from a NASBA Quality Assurance Service sponsor	Course hours from non-approved sponsors - not including self-study	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2012				
Fiscal Year 2013 (Hours completed July 1, 2012 to June 30, 2013)				
Type of Credits	Course hours from approved sponsors - not including self-study	Self-study course hours from a NASBA Quality Assurance Service sponsor	Course hours from non-approved sponsors - not including self-study	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2013				
Fiscal Year 2014 (Hours completed July 1, 2013 to June 30, 2014)				
Type of Credits	Course hours from approved sponsors - not including self-study	Self-study course hours from a NASBA Quality Assurance Service sponsor	Course hours from non-approved sponsors - not including self-study	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2014				
Total hours earned after June 30, 2014 needed to satisfy minimum requirement (carryback hours). Include certificates of completion and CPE Non-Compliance Fees if you have not already done so.				

Total for Three Years
(Must equal at least 120 hours)

9. 2015 Designation Affidavit for Inactive Renewals

Read all statements and sign the affidavit below.

1. I am not required to have an active certificate in Minnesota;
2. I will not use the CPA designation in a way that may lead a person to believe that I hold an active certificate in Minnesota;
3. I will place the word "inactive" adjacent to my CPA title;
4. I am not engaged in the practice of public accounting in Minnesota; and
5. I will not engage in the practice of public accounting in Minnesota without obtaining an active certificate.

I certify that these statements are accurate and understand that any misrepresentation could result in revocation of my certificate.		
Printed Name		Signature
Certificate Number	Date	Daytime Phone Number

10. 2015 Notification of Election to Become Exempt from Certificate Renewal

Read all statements and sign the affidavit below.

1. I am not required to have an active certificate in Minnesota;
2. I am not engaged in the practice of public accounting in Minnesota;
3. I will not engage in the practice of public accounting in Minnesota without obtaining an active certificate.
4. I will not use the CPA designation in any manner or hold out in any manner (in accordance with the provisions of Minnesota Rules 1105.3700 (2011));
5. I certify that I have complied with all of the CPE requirements applicable to me; and
6. I understand the requirements in Minnesota Rules 1105.3700 (2011) relating to this election.

I certify that these statements are accurate and understand that any misrepresentation could result in revocation of my certificate.		
Printed Name		Signature
Certificate Number	Date	Daytime Phone Number

11. 2015 Sole Proprietor Quality Review Statement

Existing Sole Proprietorships: Do NOT complete this form or the Workers' Compensation Form on page 6. You need to print and complete the 2015 Sole Proprietorship Renewal Form or renew your Sole Proprietor Firm Permit online.

New Sole Proprietorship: Complete the CPA Sole Proprietor Firm Permit application found on the Board's website at www.boa.state.mn.us.

Sole Proprietors NOT required to obtain a firm permit: Complete pages 5 & 6.

A firm is exempt from the Quality Review requirement specified in Minnesota Rule 1105.4000 if it annually represents to the Board that it has not issued attest or compilation reports, that it does not intend to engage in such practices during the following year, and that it shall immediately notify the Board in writing if it engages in such practice.

Did or will your Sole Proprietorship do one or more of the following?

	2014		2015	
Audits of Financial Statements	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Reviews of Financial Statements	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Compilations of Financial Statements	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Examinations of Prospective Financial Information	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

- A. If you answered "yes" to any part of the question above, you are required to obtain a Sole Proprietor firm permit. Visit the "forms" page at www.boa.state.mn.us and submit the *CPA Sole Proprietor Firm Permit* application.
- B. If you answered "no" to ALL parts of the question above, you are required to complete the following affidavit:

Under oath, I do solemnly swear that during the past year my Sole Proprietorship did not perform attest or compilation services or perform any other services as specified in Minnesota Rules 1105.4900 (2011). I do not plan to perform attest or compilation services in the coming year, and if I do engage in such practice, I will immediately notify the Board. I, therefore, request exemption under Minnesota Rule 1105.4900 from the practice monitoring requirements of the Minnesota State Board of Accountancy Rules. I further certify that this information is correct and understand that any deliberate misrepresentation may result in the suspension and/or revocation of my certificate.

Printed Name of Sole Proprietor: _____

Signature: _____

Date: _____

Workers' Compensation Liability Certificate of Compliance

This information is required by law. Licenses and permits to operate a business may not be issued or renewed if the information is not provided and/or falsely reported. If this information is not provided or is falsely stated, it may result in a \$1,000.00 penalty assessed against the applicant by the Commissioner of the Department of Labor and Industry. *This information will be collected by the licensing agency and retained in their files.*

1. Insurance Company Name: _____
(NOT the insurance agent)
2. Policy Number: _____
3. Dates of Coverage: _____

OR

4. I am not required to have Workers' Compensation liability coverage because:
 - I have no employees
 - I am self-insured (include permit to self-insure)
 - I have no employees who are covered by the workers' compensation law (these include: spouse, parents, children and certain farm employees)

Name: _____

Doing Business As: _____
(Business name if different than your name – Must be a firm name approved by the Board)

Business Address: _____

I certify that the information provided above is accurate and that a valid workers' compensation policy will be kept in effect at all times as required by law.

Signature (REQUIRED)

Date

Note: You are required to sign the Workers' Compensation certificate of compliance even if you are not required to have Workers' Compensation liability coverage.

Minnesota Statute, Section 176.182 requires every state and local agency to withhold the issuance or renewal of a license or permit to operate a business or engage in an activity in Minnesota until the applicant presents acceptable evidence of compliance with workers' compensation insurance coverage of Minnesota Statute 176.