

EXEMPT STATUS ELECTION* INSTRUCTIONS

Effective Date: Your status change becomes effective **the day the Board receives your election**. As of that date, you must comply with the terms of the exempt statements ([see form, item 4](#)). Exempt status requires no renewal.

Fee: There is no fee for electing exempt status, as long as your current license has not expired. **If expired, you must submit the late filing fee for each year you are out of compliance** by check or money order (payable to **Board of Accountancy**), along with this request form (see chart below). Note that practicing or holding out as a Minnesota CPA without a license may be grounds for enforcement action ([MN Statutes 326A.10](#)).

How to Submit: **If no late filing fee is required**, you may mail (see address above) or email this form. Email boa@state.mn.us. Put “Exempt Status Request” and your current license number in the subject line.

If you are required to submit late filing fee(s), you must send it and this form **together by mail** (see address above and “Fee” information above). **Fees and forms not submitted together will be returned.**

Verifying Your Status: To verify that your exempt status election was processed (or to view your existing license status and expiration date), use the Board’s licensee lookup website: boa.state.mn.us/FindCPA.html. **You will not otherwise receive notice of your exempt status change.**

Your exempt election request will be processed as soon as possible, but do allow up to 10 business days from the date the Board would have received your form before expecting the update to be posted to the website.

CPE Reporting: If you have met the CPE requirements for the most recent 3-year period, you may choose to report your CPE for the current fiscal year through Online Services **prior to submitting this exempt status election** (you will no longer have access to Online Services, once your status change is processed). Should you seek license reactivation, you would need to comply with [MN Rules 1105.3700](#), which requires you to be in CPE compliance for this period.

Firm Owners: You cannot be an owner of a Minnesota sole proprietorship or CPA firm if you do not hold an active license. Sole proprietors must notify the Board in writing of the dissolution of the firm; CPA firms must notify the Board (see [MN Rules 1105.4100](#)) of the ownership change.

EXEMPT DELINQUENCY FEE CHART

Applicable if form is postmarked (or emailed, if no fee required) by 12/31/2022.

| | | |
|--------------------------------|----------------------|--------------------------|
| License Expiration Date | 12/31/2022 | No Fee |
| | 12/31/2021 | \$50 |
| | 12/31/2020 and prior | Add \$50 per year |

* If you license is revoked, suspended or surrendered, you are ineligible to request exempt status.

FOR OTHER STATUS CHANGES, USE THESE FORMS:

EXEMPT changing to **ACTIVE:** boa.state.mn.us/forms/StatusChangeActiveRequestForm.pdf

Changing to **RETIRED:** <https://boa.state.mn.us/forms/RetiredRequestForm.pdf>

NOTICE OF COLLECTION OF PRIVATE DATA

In accordance with the Minnesota Government Data Practices Act (MN Statute §13.04, Subd. 2), the Board is required to inform you of your rights as they pertain to private data collected from you on this application for renewal. The data you furnish on the application will be used by the Board to assess your qualifications for renewal. Pursuant to Minnesota Statutes §270C.72, subdivision 4 (2020) the Board must provide the Commissioner of the Minnesota Department of Revenue a list of all applicants, including name, address and social security number or Individual Tax Identification Number (ITIN), each calendar year for the purpose of identifying individuals owing delinquent taxes. Pursuant to Minnesota Statutes §13.41, subdivision 2 (2020), all application data, except name and designated address, are private data until licensure is granted. When licensure is granted, all data, except social security number and non-designated address, become public record.

The Board will not share your private data with other persons or agencies unless you authorize its release or it is required by law or court order.

EXEMPT STATUS ELECTION FORM

Please review the instructions before completing. Include any applicable fees.

1. PERSONAL INFORMATION

If not currently employed, leave work information blank.

If employed, what is your preferred "mail to" address? Home Business

Legal Name _____
(First) (Middle) (Last) (Suffix)

Certificate # _____ Employer Name _____

Home Phone _____ Work Phone _____

Home Address _____ Work Address _____
(Provide street address) (Provide street address)

City _____ City _____

State _____ Zip _____ State _____ Zip _____

2. Since your last renewal, have you been convicted of a crime or any other discreditable act? *If yes, provide a statement of explanation on a separate sheet. No Yes*

3. Since your last renewal, have you had a CPA certificate, license or permit disciplined, denied, surrendered, suspended or revoked? No Yes*
*If yes, provide a statement of explanation on a separate sheet.

4. ELECTION TO BECOME EXEMPT FROM CERTIFICATE RENEWAL

Read all statements and sign below.

1. I am not required to have an active certificate in Minnesota;
2. I have not been engaged and will not engage in the practice of public accounting in Minnesota without holding/ obtaining an unexpired active certificate;
3. I will not use the CPA designation in any manner or hold out in any manner.

I declare that everything I have stated in this document is true and correct. If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.

Signature

Printed Name

Date