MINNESOTA
BOARD OF ACCOUNTANCY

STATUS CHANGE TO ACTIVE REQUEST FORM
For Exempt to Active Change and IMMEDIATE Inactive to Active Change

*Inactives seeking status change as of their next license renewal: Use the renewal form for that year, available when renewals open.

Return form with **$100 fee** (check or money order only) payable to MN Board of Accountancy at the address above.
Note: All licenses expire December 31, regardless of the date issued.

SECTION 1: APPLICANT INFORMATION

Military Only ▶ If you are active duty or within 6 months of discharge from active duty, check box: ☐

All Applicants ▶ What is your preferred "mail to" address? ☐ Home ☐ Business

▶ Check the appropriate box if you are: ☐ Not currently employed

▼ **Provide Home and Work Contact Information**
If you are employed/self-employed, you must include **both** your home **and** work information.

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 _____

I wish to change my status to:

☐ Active (from Inactive status)   **$100 fee**. See chart page 2 for CPE Reporting requirements.

☐ Active (from Exempt status)   **$100 fee**. See chart page 2 for CPE Reporting requirements.

Have you been convicted of a crime or any other discreditable act?   ☐ No   ☐ Yes*

*If **yes**, include a statement of explanation on a separate sheet.

Signature: I swear or affirm that I have read the foregoing application and the statements are true and complete.

_____   _____
Signature   Date

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 licensure. The data you furnish on the application will be used by the Board to assess your qualifications for licensure. The collection of your social security number by the Board is required by both federal and state laws. You are not legally required to provide this data; however, if you fail to do so, the Board may be unable to approve your application or issue your license.

Federal law (42 U.S.C. 666(a)(13)) requires each state to collect social security numbers at the time of application for a professional or occupational license in order to improve effectiveness of child support enforcement.

Additionally, 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, 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.

SECTION 2 – CPE DUE

See chart below to determine **how much** CPE must be earned and **within what time frame**, depending upon your status prior to reactivation. **Hours earned outside of the specified time frame will not be accepted.**

Type of Status Change	Continuing Professional Education Due
Inactive to Active	120 hours completed within the three years prior to the date the Board receives your application.
Exempt to Active	**NOTE:** If you were not in compliance with CPE requirements when you elected exempt status, you will need to report CPE hours for that period **in addition to** the requirements below: 50 hours per year of exemption, up to a maximum of 120 hours, completed within 12 months prior to the date the Board receives your application. If you need to submit less than 120 hours, the "requirements and limitations" in the third column of Section 3 do not apply.

SECTION 3 – CPE REQUIREMENTS

Please review these CPE Requirements (from MN Rules 1105.3000-3350) and consult the 2016 Statement on Standards for CPE and the NASBA Fields of Study.

Approved CPE Sponsors

IMPORTANT! NOTE: No self-study, nano learning or blended learning courses may be taken from any sponsor other than one approved for that particular method on the **NASBA Registry** (MN Rule 1105.3100 Subp.2).

- NASBA Registry of CPE Sponsors (https://www.nasbaregistry.org/sponsor-list)

  Not all sponsors on the Registry are approved for all methods (group live, self study, nano, etc) of CPE delivery. Check the detail for a particular sponsor on the registry list to confirm its approved delivery method(s).
- The Office of the Legislative Auditor or State Auditor.
- CPA firms who have had a system review level peer review completed in the last three years and an unmodified report was filed with the Board (contact the firm or the Board to verify)
- Colleges and Universities whose academic programs qualify an initial license applicant to sit for the CPA Exam
- CPE programs sponsored by professional organizations that are recognized by the Board as report acceptance bodies in MN Rule 1105.5300
- CPE programs sponsored by professional organizations that are recognized by another state's Board of Accountancy

Non-Approved CPE Sponsors

You can take courses from non-NASBA Registry/non-approved sponsors, if all the following are true:

- The courses contribute to your professional knowledge and competence
- You have a minimum of 72 hours in the three-year reporting cycle from **approved** sponsors
- The program meets the minimum standards in the version of the *Statement on Standards* in effect at the time the program was taken.
- None of the courses are self-study, nano learning, or blended learning. Non-NASBA Registry sponsors cannot be used for these means of earning CPE.

Documentation for non-Registry/non-approved sponsor programs must consist of the following:

- A certificate of attendance from the program sponsor containing the name and contact information of the sponsor, the program's title and description of the content, the date of the program, its location, and the number of CPE hours earned
- A copy of the detailed, timed agenda for the program
- A statement by the licensee describing how the program contributes to the licensee's professional knowledge and competence

CPE Course-Type Requirements and Limitations

- Minimum of 8 hours of ethics CPE, specifically in regulatory (technical) or behavioral (nontechnical) ethics.
- Minimum of 24 hours from group or blended learning programs
- Minimum of 60 hours from technical learning activities as defined in the NASBA Fields of Study (July 2016)
- Minimum of 72 hours presented by approved sponsors (see first column
- Maximum of 60 hours each for a) presenting or instructing qualifying courses or seminars, and b) authoring articles, books, or CPE courses for publication
- Partial-hour credits are allowed as specified in the 2016 Statement on Standards for CPE. These vary by delivery method. Consult Standard 16 for details.

Section 4 – CPE Reporting Form — for "Inactive" or "Exempt" Changing to "Active"

See Section 2 and 3 for required amount and type of CPE.
You must complete this form in its entirety. Do **NOT** use your own form. Copy this form for additional courses as needed.
List courses in **chronological** order. If a course qualifies for more than one CPE Type, separate the course/hours for the other type(s) on another row.

Course Title (abbreviate if necessary to fit)	Course Sponsor Name	Approved Sponsor (Y/N)	Delivery Method*	NASBA Registry / QAS ID# (if applicable)	Date Completed	# of Hours Earned	CPE Type**
Example: Accting Reporting Update for Tax Practitioners	Great CPE for CPAs	Y	QAS Self Study	111110	12/29/17	8	Technical

*Delivery Method Options	
Group (whether Live or Internet-based) (G)	Nano Learning (NL)
	Writing (W)
QAS Self Study (S)	Teaching (T)
Blended Learning (B)	Independent Study (IS)

**CPE Type Options
Technical
Non-technical
Regulatory Ethics
Behavioral Ethics

Grand Total Hours: _____ Min. 120 hrs

Total Group and Blended Learning Hours: _____ Min. 24 hrs

Total Technical Hours and Regulatory Ethics Hours: _____ Min. 60 hrs

Total Ethics Hours (Regulatory and Behavioral): _____ Min. 8 hrs

Total Approved Sponsor hours: _____ Min. 72 hrs