

CPE Reporting Form 7/31/2011

Fiscal Year ending June 30	Course Hours from Approved Sponsors (not including Self-Study) (1) (3)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor (3)	Course Hours from Non-Approved Sponsors (not including Self-Study)	Total (2)
2009				
2010				
2011				
Deduct carryback hours included above which were used to satisfy hour requirements relating to the years ended June 30, 2008 and prior.				
Add carryback hours earned after June 30, 2011 needed to satisfy requirements for the three years ended June 30, 2011. (6) If you have not yet notified the Board, you must include the CPE late fees and documentation of the carry back hours with this reporting form. See box below. **				
Total for Three Years (4) (Must equal at least 120 hours)				

**** A licensee not in compliance on June 30th of each year shall be assessed a late processing fee of \$50 for the first month, or partial month, of noncompliance and \$25 per month, or partial month, of noncompliance thereafter **until the date the licensee is in compliance with this part and provides documentation of compliance in writing to the Board.** Important - If you are not in compliance with the CPE requirements by June 30th and you need to use "carryback" hours from the subsequent fiscal year, the CPE non-compliance fees continue to accrue until the date you notify the Board in writing, *not* the date you complete the coursework. (You are required to submit certificates of completion for carryback hours along with payment of the CPE non-compliance fees.)**

If you are a NON-RESIDENT certificate holder and you hold an active certificate in your state of principal place of business, indicate such state here: _____. (Not applicable for Wisconsin residents.) You do not need to comply with specific Minnesota CPE hour requirements if you comply with the CPE requirements of the state you indicated and such state has CPE requirements for renewal of a certificate or license.

Please give a breakdown of your CPE hours for each fiscal year in the following tables:

Fiscal Year 2009 (July 1, 2008 to June 30, 2009)

Type of credits	Course Hours from Approved Sponsors (not including Self-Study) (1) (3)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor (3) (7)	Course Hours from Non-Approved Sponsors (not including Self-Study)	Totals
General *				
Ethics (5)				
Personal Development (7)				
Teaching (7)		NA		
Writing (7)				

*General Credits = Hours that do not fit into one of the other four categories - ethics, PD, teaching, writing

Total for fiscal year ending June 30, 2009

Fiscal Year 2010 (July 1, 2009 to June 30, 2010)

Type of credits	Course Hours from Approved Sponsors (not including Self-Study) (1) (3)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor (3) (7)	Course Hours from Non-Approved Sponsors (not including Self-Study)	Totals
General *				
Ethics (5)				
Personal Development (7)				
Teaching (7)		NA		
Writing (7)				

*General Credits = Hours that do not fit into one of the other four categories - ethics, PD, teaching, writing

Total for fiscal year ending June 30, 2010

Fiscal Year 2011 (July 1, 2010 to June 30, 2011)

Type of credits	Course Hours from Approved Sponsors (not including Self-Study) (1) (3)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor (3) (7)	Course Hours from Non-Approved Sponsors (not including Self-Study)	Totals
General *				
Ethics (5)				
Personal Development (7)				
Teaching (7)		NA		
Writing (7)				

*General Credits = Hours that do not fit into one of the other four categories - ethics, PD, teaching, writing

Total for fiscal year ending June 30, 2011

(1) The following are approved Sponsors:

- NASBA CPE Registry Sponsors for live credits only; all self-study coursework must be from a NASBA QAS provider.
- The Office of the Legislative Auditor or State Auditor provided a quality review has been conducted on those offices and an unmodified report was received and filed with the Board.
- CPA firms who have had a system review level quality review completed in the last three years and an unmodified report received.
- Colleges and Universities whose academic programs qualify for an applicant to sit for the CPA examination.
- CPE programs sponsored by the AICPA, MNCPA, MAPA.

(2) Total CPE hours must equal 20 or more for each year.

(3) Course hours in these categories must aggregate at least 72 hours for CPAs for the three years ended June 30, 2011.

(4) Three-year total must equal 120 hours or more for the three years ended June 30, 2011.

(5) Ethics hours must total eight hours or more for the three years ended June 30, 2011, and for CPAs who were first licensed after July 1, 2008, the eight hour ethics requirement is effective at the same time the 120 hour requirement is first effective in accordance with M.R. 1105.3000(k).

Ethics hours must be in accounting ethics or business ethics. CPAs are required to have eight hours of ethics in every three year rolling period.

(6) If you enter carryback hours here, you should notify the Board as soon as possible in order to reduce the amount of the CPE late fee, which is assessed based on months of noncompliance (MR 1105.3000 (G)). A licensee not in compliance with this part on June 30 of each year shall be assessed a late processing fee of \$50 for the first month, or partial month, of noncompliance and \$25 per month, or partial month, of noncompliance thereafter until the date the licensee is in compliance with this part **and provides documentation of compliance in writing to the board. Important** - If you are not in compliance with the CPE requirements by June 30th and you need to use "carryback" hours from the subsequent fiscal year, the CPE non-compliance fees continue to accrue until the date you notify the Board in writing, *not* the date you complete the coursework. (You are required to submit certificates of completion for carryback hours along with payment of the CPE non-compliance fees.)

(7) CPE hour limitations. The following hour limitations apply: A) At least 60 hours must be obtained from other than instructor preparation or presentation; B) At least 60 hours must be obtained from other than the writing of articles, books, or CPE courses for publication; C) At least 24 hours must be obtained from other than self-study programs; and D) At least 96 hours must be obtained from programs in the subject area other than personal development, as defined in the Statement on Standards for Continuing Professional Education (CPE) Programs.

Required for all applicants - answer the question below and sign the affidavit.

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.*

I certify that all of the information on these forms is accurate and understand that any misrepresentation could result in revocation of my certificate.

Name	Certificate Number	Date	Daytime Phone Number	Email Address	Signature