

**APPLICATION FOR REGISTERED ACCOUNTING  
PRACTITIONER FIRM PERMIT**

**APPLICATION FEE - \$100.00 - Beginning with applications postmarked on and after July 1, 2009, a \$10.00 surcharge is required in addition to the application fee, for a total of \$110.00. \***

Name of Firm:			
Address:			
City, State, Zip:			
Partner/Manager in charge:			
Minnesota Taxpayer I.D. Number:		Phone Number:	
Date incorporated or organized:			
Bylaws or operation agreement (check one of the following):			
<input type="checkbox"/> Enclosed is a copy of the bylaws or operating agreement adopted by the board of directors or members.		<input type="checkbox"/> The firm is operating without bylaws or an operating agreement.	
<b>Partners, Shareholders, Owners and Members</b>			
If a partnership or LLP, list all Partners and put a (P) after their name.			
If a corporation, list all Shareholders and put an (S) after their name.			
If an LLC, list all Members and/or Managers and put an (M) after their name.			
List all Partners, Shareholders, Owners and Members *	RAP Registration #	State of Residence	Practicing in MN
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>* Non-RAP owners must each complete a Non-RAP Owner form and pay the required fee.</i>			
List all RAPs or CPAs who work for your firm as employees	RAP Registration # CPA Certificate #	State of Residence	Practicing in MN
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
The statements given in and included with this application are true and correct to the best of my knowledge and belief. I have not suppressed any information that may have a bearing upon this application, and I know of no reason why this application should not be approved.			
<i>Signature</i>		<i>Date</i>	
<p>I, _____, a Notary Public in and for the County of _____,  State of _____, do certify that this application was subscribed and sworn to before me by  _____, this _____ day of _____, 20_____.</p> <p style="text-align:center;">Place Notary Seal Below:</p>			

Minnesota Board of Accountancy  
85 East Seventh Place, Suite 125  
St. Paul, Minnesota 55101

Phone: 651-296-7938 • Fax: 651-282-2644 • TTY/TDD: 1-800-627-3529 • www.boa.state.mn.us

**FIRM QUALITY REVIEW STATEMENT**

**Firm Quality Review Statement – The Managing Partner, Member, Shareholder or Owner of all RAP firms must complete and return this form with the permit application or renewal form.**

	2010	2009
Did or will your Firm perform Compilation Services?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

***If yes, you are subject to a quality review and must fill out the bottom of this form. (Skip to question 2). If no, you do not need to complete the remainder of this form, but you MUST fill out the following affidavit.***

Under oath, I do solemnly swear that during the past year my firm did not conduct a compilation of financial statements. I/we do not plan to do so in the coming year; and if I/we do engage in such practice, I will immediately notify the State Board. I, therefore, request exemption from the quality review requirements of the Minnesota Board of Accountancy. I further certify that this information is correct and understand that my deliberate misrepresentation may result in the suspension and/or revocation of my certificate and the firm's permit.

Name of Firm	Signature	Name (Please print or type)	Date

**If you are applying for an exemption, you do not need to fill out the bottom of this form.**

If your year under review is a calendar year, which year? \_\_\_\_\_ If not a calendar year, please give the beginning month & year and ending month & year of your year under review: \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_ (See Minnesota Rules 1105.5100). Once established, the initial year under review and subsequent three-year periods cannot be changed without advanced approval from the Board.

If your non-public company practice year under review is a calendar year, which year is the next year for which a review is required? \_\_\_\_\_ If not a calendar year, provide the beginning and ending month & year under review: \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_.

Name of Reviewer (if known) \_\_\_\_\_

Date by which you will send the Report Acceptance Body's final acceptance letter, Reviewer's Report, Letter of Comment and Letter of Response to the Minnesota Board of Accountancy. \_\_\_\_\_ Note: Firms shall submit their reports to the Board no later than 15 months after the end of the year specified above or within 30 days of receipt of the Report Acceptance Body letter, whichever is earlier.

I certify that this information is correct and understand that any deliberate misrepresentation may result in the suspension and/or revocation of my certificate and the permit of the firm. I further certify that all compilation services rendered in this state will be under the charge of a person holding a valid registration.

Name of Firm	Signature	Name (Please print or type)	Date

**MINNESOTA WORKERS' COMPENSATION LIABILITY  
 CERTIFICATE OF COMPLIANCE**

<b>Minnesota Workers' Compensation Liability Certificate of Compliance</b>			
<p>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 Chapter 176. The information required is the name of the insurance company, the policy number, and dates of coverage or the permit to self-insure. <i>This information will be collect by the licensing agency and retained in their files.</i></p> <p>Law requires this information and licenses and permits to operate a business may not be issued or renewed if it is not provided and/or falsely reported. Furthermore, if this information is not provided or falsely stated it may result in a \$1,000 penalty assessed against the applicant by the Commissioner of the Department of Labor and Industry.</p>			
Insurance Company Name (NOT the insurance agent):			
Policy Number:			
Dates of Coverage:			to
<b>or</b>			
I am not required to have Workers' Compensation liability coverage because:			
<input type="checkbox"/> I have no employees <input type="checkbox"/> I am self-insured (include permit to self-insure) <input type="checkbox"/> 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:			
		<i>(Business name if different than your name)</i>	
Business Address:			
I certify that the information provided above is accurate and that valid workers' compensation policy will be kept in effect at all times as required by law.			
Signature		Date	

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**NON-RAP OWNER OF FIRM STATEMENT**

**APPLICATION FEE - \$45.00** – Beginning with applications postmarked on and after July 1, 2009, a \$5.00 surcharge is required in addition to the application fee, for a total of \$50.00. \*

<u>Last Name</u>	<u>First Name</u>	<u>Middle Initial</u>	<u>Social Security Number</u>	<u>Former Name, if applicable</u>
<u>Date of Birth</u>		<u>Email address</u>		
<u>Home Address</u>				<u>Prefer mail sent to:</u>
				<input type="checkbox"/> Home <input type="checkbox"/> Work
<u>Home Phone</u>		<u>Work Phone</u>	<u>Daytime Fax</u>	
<u>Current Employer Name and Address</u>				
Percentage of Voting interest held in Firm:		%	Percentage of Financial Interest held in Firm:	
List all professional licenses issued by Minnesota and any disciplinary action take against those licenses in the last five years.				
<u>License</u>	<u>Disciplinary Action, if any.</u>			
<p><i>The undersigned being duly sworn upon oath certifies that the above information is complete and accurate, that I actively participate in the firm on a full-time basis, and I agree to comply with the rules adopted by the Board of Accountancy and to be subject to the Board's enforcement specified in Minnesota Statutes 326A.08.</i></p>				
Signature of Non-RAP Owner _____			Date _____	

## APPLICATION FOR MINNESOTA RAP FIRM PERMIT RAP FIRM PERMIT APPLICATION CHECKLIST

1.  Complete all pages of the application thoroughly.  
(Attach additional pages as necessary.)
2.  Sign and date the application.
3.  Include the \$100.00 application fee. *Beginning with applications postmarked on and after July 1, 2009, a \$5.00 surcharge is required in addition to the application fee, for a total of \$55.00.* \* Make checks payable to “Minnesota Board of Accountancy”.
4.  Return *notarized* application and fee to the address listed at the top of the application form.

### Other important information:

- Refer to Minnesota Rules 1105.7100 to 1105.7700 for RAP Firm requirements. Also refer to Minnesota Rules 1105.4600 to 1105.5500 for Quality Review requirements.
- For Minnesota Firms, enclose a certified copy of the Articles of Incorporation, Articles of Organization, or LLP registration on file with the Minnesota Secretary of State’s Office.
- Enclose a copy of the Bylaws or Operating Agreement, if applicable.
- Enclose a copy of your letterhead.

Once your application is complete, it will be presented to the Exam and Credentialing Committee at the next regularly scheduled Board meeting.

\*The Minnesota Office of Enterprise Technology (OET) recently sponsored and the Minnesota Legislature passed legislation requiring a 10% surcharge of no less than \$5 and no more than \$150 on each business, commercial, professional or occupational license. The funding from this surcharge will go to OET, which will establish an electronic licensing system for the state. The surcharge will be in place through June 30, 2015. See Laws of Minnesota 2009, Chapter 101, Article 2, Section 59.

If you have questions regarding your application, please call the Board office at 651-296-7938.

#### Data Practices Act Warning

The data you furnish on this application will be used by the Minnesota Board of Accountancy to assess your qualifications for permit to practice. You are not legally required to provide this data; however, if you fail to do so, the Board of Accountancy will be unable to process this application. Disclosure of your Social Security Number is required by Minnesota Statute, Section 270.066 (2002) and may be requested and released to the Commissioner of Revenue. Some of the information contained on this application is public, pursuant to Minnesota Statutes.