

### Status Change Request Form (for non-renewal years)

Name	Certificate number
Home address	
City, state, zip	
Home phone number	Work phone number
Daytime fax number	Preferred mailing address: <input type="checkbox"/> Home <input type="checkbox"/> Work
Employer Name	
Work address	
Work city, state, zip	

Not currently employed       Retired

**Do you work in public accounting?**  Yes\*     No

*\*If you work in public accounting and you currently hold an active certificate, you may be required to maintain an active certificate. Please consult Minnesota Rules 1105.2500 (C) (5).*

**I wish to change my status to:**

\* **Active (from the Inactive status) – See item number 2 on the next page for fee information.**

*(Requires submission of 120 hours of CPE completed within three years of the date your application is received in the Board office. Hours outside of the three-year period will not be accepted. Complete and include the CPE reporting form (page 8) with your application.*

\* **Active (from the Exempt status) – See item number 2 on the next page for fee information.**

*(Requires submission of 50 hours of CPE per year of exemption, up to a maximum of 120 hours, completed within 12 months of the date your application is received in the Board office. Hours outside of the 12-month period will not be accepted. Complete and include the CPE reporting form (page 8) with your application.*

\*\* **Inactive (from the Active status) See items 3 and 4 on the next page.** You must also complete the affidavit on page 3 and sign page 7.

\*\* **Exempt (from the Active or Inactive status) See items 3 and 4 on the next page.** You must also complete the affidavit on page 4 and sign page 7.

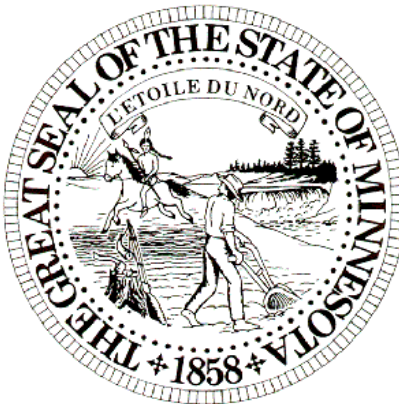
**Surrender Certificate - You must also sign and include page 7.**

**\* You may change from Inactive or Exempt to the Active status at any time during the year, upon completion of the required CPE.**

**\*\*Forms will not be accepted until December.** The Board does not accept faxed copies of this form.

**Per Minnesota Rule 1105.2550, you are required to comply with the following in order to change your status:**

1. Licensees requesting a change in certificate status during the renewal period shall not be entitled to any refund of fees.
2. Licensees can only request a change in status by submitting this form. Additional fees covering any remaining portion of the three year renewal period shall be paid if the change in status is to "active." The additional fee is based on a complete calendar year and is not prorated. *(Three years remaining in renewal period - \$148.50; two years remaining in renewal period - \$99.00; one year remaining in renewal period - \$50. Surcharge\* included.)*
3. If you wish to change your status from Active to either Inactive or Exempt, you can only do so effective on the January 1 following your written request for the change on this form.
4. This request shall be accompanied with documentation showing that you completed at least 120 hours of CPE during the three-year period ended June 30 preceding the effective date of the status change, with a minimum of 20 hours each year. **You are required to complete the CPE tables on pages 5 and 6, and sign page 7.**



\*The Minnesota Office of Enterprise Technology (OET) 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 through June 30, 2015. The funding from this surcharge goes to OET to establish an electronic licensing system for the state. See Laws of Minnesota 2009, Chapter 101, Article 2, Section 59.

## Designation Affidavit for Inactive Renewals

Read all statements and sign the affidavit below.

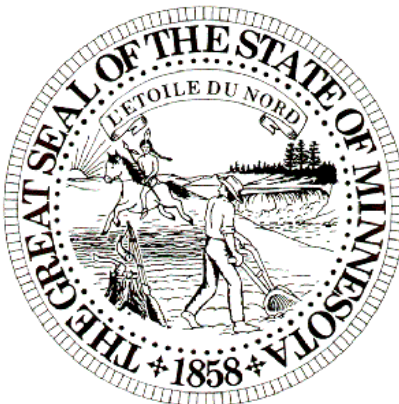
I am not required to have an active certificate in Minnesota;

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;

I will place the word “inactive” adjacent to my CPA title;

I am not engaged in the practice of public accounting in Minnesota, and

I will not engage in the practice of public accounting in Minnesota without obtaining an active certificate.



### 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 of Certificate Holder	
Certificate Number	Date	Daytime Phone Number

## Notification of Election to Become Exempt from Certificate Renewal

Read all statements and sign the affidavit below.

I am not required to have an active certificate in Minnesota;

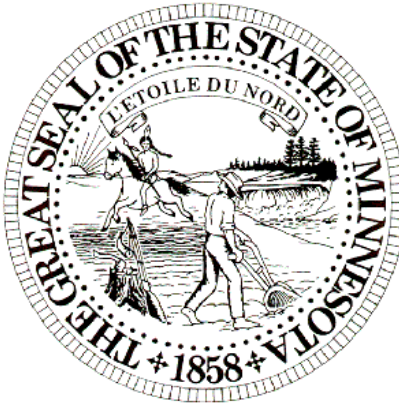
I am not engaged in the practice of public accounting in Minnesota;

I will not engage in the practice of public accounting in Minnesota without obtaining an active certificate;

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);

I certify that I have complied with all of the CPE requirements applicable to me; and

I understand the requirements in Minnesota Rules 1105.3700 relating to this election.



### 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 of Certificate Holder	
Certificate Number	Date	Daytime Phone Number

### CPE Table

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)
<b>2009</b>				
<b>2010</b>				
<b>2011</b>				
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) <b>If you have not yet notified the Board, you must include the CPE late fees and documentation of the carryback hours with your status change form. See box below. **</b>				
<b>Total for Three Years (4)</b> (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.)

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

<b>Total for fiscal year ending June 30, 2009</b>	
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**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

<b>Total for fiscal year ending June 30, 2010</b>	
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**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

<b>Total for fiscal year ending June 30, 2011</b>	
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(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 status change 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

