

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

**APPLICATION FOR MINNESOTA CPA CERTIFICATE  
 BY MINNESOTA CPA EXAMINATION CANDIDATE**

**APPLICATION FEE - \$50.00** – *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 \$55.00. \**

<u>Last Name</u>	<u>First Name</u>	<u>Middle Name</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>			<u>Date you passed the CPA Exam</u>	
<u>Previous Employer Name &amp; Address</u>	<u>Dates of Employment</u>	<u>Nature of Work</u>	<u>Reason for changing employment. If discharged, please explain</u>	
1.				
2.				
3.				
Have you ever been denied a CPA certificate, had a CPA certificate, license or permit revoked or suspended?			<input type="checkbox"/> Yes*	<input type="checkbox"/> No
Have you ever been convicted of any crime, misdemeanor or any other discreditable act?			<input type="checkbox"/> Yes*	<input type="checkbox"/> No
Have you ever been discharged from employment for a dishonest act?			<input type="checkbox"/> Yes*	<input type="checkbox"/> No
*If yes, provide a statement of explanation below.				

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Personal References. List the names and current addresses of three responsible persons who: a) are not related to you, b) have known you for at least two years, and c) can attest to your professional qualifications. If possible, the list should include a CPA. Complete the top portion of a Personal Reference form for each person.

Name	Address	City	State	Zip

The statements given in this application are true and correct to the best of my knowledge and belief. I have not suppressed any information which may have bearing on this application.

Signature \_\_\_\_\_

Date \_\_\_\_\_

## CPA EXPERIENCE VERIFICATION FORM

*(CPA applicant – print full name on the line below)*

\_\_\_\_\_, is applying for a CPA Certificate. The Board of Accountancy would appreciate receiving any information you may have that could have a bearing on the applicant's certification as a CPA. Please complete the verification section of this form and return this form to the Board of Accountancy at the address listed above. The CPA applicant has completed the experience section of this form.

### Experience (to be completed by CPA applicant)

Name and address of company where experience was obtained. (Enter below.)

Company Name:

Company Address:

Company City, State, Zip

Dates of employment:

From:

To:

Full-Time

Part-Time

Temporary

Number of hours of experience obtained, if part-time or temporary: \_\_\_\_\_

Describe in detail the nature of the work you performed including such factors as the complexity and diversity of the work performed:


### Verification (to be completed by verifying CPA)

Do you believe the above information is accurate?

Yes

No\*

Do you know of any reason the applicant should not be considered for a CPA Certificate?

Yes\*

No

Do you recommend the applicant for a CPA Certificate?

Yes

No\*

*\* Please supply additional information you believe is important. The back of this form should be used.*

I have read the above and believe it to be true, correct and complete to the best of my knowledge. I understand that I may be asked to substantiate the basis for my verification.

\_\_\_\_\_  
Print your name

\_\_\_\_\_  
CPA Certificate No.

\_\_\_\_\_  
Status (Active/Inactive)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
State of Certification

\_\_\_\_\_  
Date

**PERSONAL REFERENCE FORM**

Enter name and address of personal reference below:

\_\_\_\_\_ has applied to the Minnesota Board of Accountancy for a CPA certificate.  
(Name of CPA applicant)

*The applicant has listed you as a personal reference. Please provide the following information and return this form to the Board office at the address shown above. Failure to do so may delay the processing of the application. Thank you for your assistance.*

How long have you known the applicant?

In what capacity have you known the applicant?

Is the applicant related to you?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you consider the applicant honest in every respect?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the applicant reliable?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the applicant trustworthy?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you employed or supervised the work of the applicant at any time?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If so, was the applicant's work satisfactory?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you had sufficient personal contact with the applicant to enable you to serve as a reference?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you know of any reason the applicant should not be granted a CPA certificate?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Please explain negative answers on the reverse side of this form.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone Number \_\_\_\_\_

**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.

## APPLICATION FOR MINNESOTA CPA CERTIFICATE

### CPA CERTIFICATE APPLICATION CHECKLIST

1.  Complete your application thoroughly. (Attach additional pages as necessary.)
2.  Sign and date the application.
3.  Include the \$50.00 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.  Complete the Experience Verification Form(s) and have them signed by a verifying CPA. Enough forms should be completed to cover at least one year of experience.
5.  Complete the top portion of three Personal Reference Forms. These forms should be returned directly to the Board office by the person completing the lower portion of the form.
6.  All applicants must submit an official transcript from an accredited educational institution which shows the completion of 150 semester hours or 225 quarter hours of qualifying education.
7.  Continuing Professional Education – If you received notice that you passed the CPA exam more than four years prior to this application, you need to complete a CPE Reporting form showing 120 hours of CPE in the three-year period preceding application.
8. Mail application, Experience Verification Form(s) and fee to the address listed at the top of the application form.

#### **Other supporting documents that must be included with your application:**

- Employment Verifications – You must complete an Experience Verification Form and have it signed by a CPA to verify your employment experience. Enough forms should be completed to cover at least one year of experience.
- Contact the AICPA to send an official copy of your Ethics Exam results directly to the Board office.
- Once all of the required documents are received, your application will be presented to the Exam and Credentialing Committee at the next regularly scheduled Board meeting.

***IMPORTANT*** – *You must wait until you receive notification of successfully passing the CPA exam from the **Minnesota Board of Accountancy** before submitting your application for a certificate.*

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

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## EXPERIENCE RULES

### **1105.2600 Experience Required for Initial Certificate Issued on or after July 1, 2006.**

The experience required for issuance of an initial certificate pursuant to Minnesota Statutes, section 326A.03, subdivision 6, must comply with items A to E.

- A. Experience consists of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.
- B. The applicant shall have the applicant's experience verified to the board by a licensee as defined in the act or from another state. Acceptable experience includes employment in industry, government, academia, or public practice. The board shall look at such factors as the complexity and diversity of the work appropriate for an applicant receiving an initial certificate.
- C. Experience as an auditor in the office of the legislative auditor or state auditor, as verified by a licensee, is acceptable experience.
- D. One year of experience consists of full- or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services described in item A.
- E. A "licensee," as used in this part and part [1105.2800](#), is an individual who holds, at the date of verification, a "valid certificate" as defined in part [1105.6550](#), item A, or an unexpired certificate that has a certificate status of "inactive."

If your initial sitting for the CPA Examination was before July 1, 2006, you need two years of experience instead of the one year noted in item D. above.

### **1105.2800 Evidence of Applicant's Experience.**

- A. A licensee who has been requested by an applicant to submit to the board evidence of the applicant's experience and has refused to do so shall, upon request by the board, explain in writing or in person the basis for the refusal.
- B. The board may require a licensee who has furnished evidence of an applicant's experience to substantiate the information.
- C. An applicant may be required to appear before the board or its representative to supplement or verify evidence of experience.
- D. The board may inspect documentation relating to an applicant's claimed experience.

### **1105.3350 Continuing Education Requirements for Initial Issuance of Certificate.**

- A. Applicants for initial issuance of a certificate shall submit with the application specified in part [1105.2500](#), item A, on a form provided by the board, a report of continuing professional education received during the three-year period preceding application. The report must show the completion of at least 120 hours of continuing professional education complying with this chapter.
- B. The report required in item A need not be submitted if the application for initial issuance of a certificate is received by the board within three years of the applicant receiving notice that the examination required by Minnesota Statutes, section [326A.03](#), has been passed.

**\*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.**