APPLICATION FOR INITIAL CPA CERTIFICATE (LICENSE)
BY MINNESOTA EXAM CANDIDATE
INSTRUCTIONS

**This application is for anyone not licensed in another jurisdiction
who specified the Minnesota jursidiction for ALL CPA examination sections.**
If this does not apply to you, see instead the instructions for "Non-Minnesota Exam Candidate."

Read these instructions completely before beginning your application. Before applying, first
• receive notification from NASBA that you successfully passed all parts of the CPA examination •
• successfully pass the AICPA Ethic Exam •
• complete the education, continuing professional education (if applicable), and experience requirements •

Incomplete applications expire within six months of submission date.

1. Register and complete your profile: https://boa.state.mn.us/OnlineApps

2. Complete all sections of the online application and 'sign' as instructed. **Prior to step 3**, you can leave off and return to an application later, if you cannot complete all questions at one time or if you are not able to provide required documentation/meet requirements before a submitted application would expire.

3. Submit payment ($150 application fee, plus bank fee) through the online system. **You must pay before your application is opened with the Board.**

4. Once you have submitted payment, you will have access to the "Documents" section, which you will need for most of the remaining steps (those headed "DOCUMENTS").

5. **Ethics Exam** (see MN Rules 1105.1800): All applicants are required to pass the AICPA self-study Comprehensive Professional Ethics Exam (For Licensure) within the six months preceding or following the date you submit the application form and fee to the Board. Contact the AICPA at 888-777-7077 or follow the link above to register for the exam. Specify Minnesota as your jurisdiction when registering. AICPA should then automatically forward an official copy of your Ethics Exam results to the Board; however, we do encourage you to follow up with AICPA to ensure that happens promptly.

6. DOCUMENTS: Submit **Transcripts** needed to document **all** 150 semester (225 quarter) hours of qualifying education (*except official transcripts already sent to NASBA; those will be forwarded to us*). Have your institution email boa@state.mn.us. The institution may also mail to the address above. Be sure you list all institutions for which you are submitting transcripts in the "Education" section of your application.

7. DOCUMENTS: Download the **Experience Verification** form(s) and instruct your verifying CPA(s) to complete Part 2 **AND** to return the form directly to the Board office (not to you) by email (boa@state.mn.us) or mail (address is on form). If one individual cannot verify the full duration of required experience, submit as many additional forms as are necessary to meet the requirements in MN Rules 1105.2600 and 1105.2800. These should be the same people you listed in the Experience section of your application. You must submit the equivalent of one full-time year of experience.

8. DOCUMENTS: **Evidence of Name Change**—If your name has changed since the issuance of any of the required documents, you must upload a copy of a legal document *that shows the change from old to new name.*

9. DOCUMENTS: **Statements of Explanation**—If your answer to any application question triggers a message that you will need to upload a statement of explanation, follow those instructions and upload where indicated in the Documents section.

10. DOCUMENTS: **Continuing Professional Education** (see MN Rules 1105.3350)—If it has been more than three years since you first received notice that you passed the CPA exam, you must complete the CPE Reporting Form for Status Change to Active (under "Forms" on the Board website or download from Documents section) showing 120 hours of CPE in the three years preceding the date you submit this application. Upload where indicated in the Documents section.

11. **All** required documentation must be received prior to your application being reviewed by the Board. **The Board will acknowledge receipt in the Documents section of all documents submitted by you or third parties.** Log into your account to check the status of your application. **Note:** It is your responsiblity to see that all required documents are received.

12. Once all required documents are received, your application will be reviewed by the Board within 60 days.