

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

Please wait until you receive notification from NASBA that you have successfully passed all parts of the CPA examination before submitting your application for a license.

1. Complete your application thoroughly, and 'sign.' You can leave off and return to an application later, if you cannot complete all questions (prior to paying) at one time.
2. **Submit payment (\$150 application fee) through the online system. You must pay before your application is opened with the Board.**
3. Once you have submitted payment, you will have access to the "Documents" section, which you will need for most of the remaining steps (those indicated "Documents").
4. Ethics Exam – All Minnesota CPA certificate applicants are required to pass the AICPA self-study [Comprehensive Professional Ethics Exam \(For Licensure\)](#). It cannot be taken more than two years preceding your application date.

Contact the AICPA at 888-777-7077 for information on the examination. Specify when you sign up for the exam that you want an official copy of your results sent to Minnesota.
5. DOCUMENTS: Download, print and mail the **Personal Reference** forms to your references. Instruct your reference to complete the bottom portion **and send the form directly to the Board office** (by mail or email). Your references cannot be related to you and they must have known you for a minimum of two years. You **can** have someone verifying your experience also be a personal reference.
6. Submit to the Board any transcripts needed to document **all** 150 semester (225 quarter) hours of qualifying education required for licensure (*except official transcripts already sent to NASBA; those will be forwarded to us*). **Do not open the transcript record.** Send it as sealed by the institution or have it mailed directly to us. Transcripts may also be emailed from the institution to boa@state.mn.us.

List in your application (step 1) all your institutions, both those whose transcripts will be arriving via NASBA and those you are having sent directly to the Board.
7. DOCUMENTS: Download, print and mail the **Experience Verification** form(s) and have Part 2 completed by the verifying CPA(s) **and sent by them directly to the Board office** (by mail or email). 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 online application (step 1). You must submit the equivalent of one full-time year of experience.
8. Continuing Professional Education: 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) showing 120 hours of CPE in the three years preceding the date you submit this application. **See [MN Rules 1105.3350](#).**
9. **All** required documentation must be received prior to your application being reviewed by the Board.

Once all of the required documentation is received, your application will be reviewed at the Board's next regularly scheduled meeting (<https://boa.state.mn.us/meetings.html>).