

2022 INDIVIDUAL CPA CERTIFICATE LATE RENEWAL INSTRUCTIONS

ALL individuals must renew or make a status election for 2022 by December 31, 2021, or delinquency fees apply.
A \$50 delinquency fee per year of expiration is included in the license fees on page 1;
however, CPE noncompliance fees may also apply (see page 3).

The license period for this renewal ends 12/31/2022. To be licensed for 2023 you must also renew for 2023.

Complete the applicable pages and send with your check (payable to **Board of Accountancy**) to the address above.
No cash, credit card, or bill pay. Renewals received without payment ENCLOSED will be returned.

ACTIVE remaining **ACTIVE**:

- Complete pages **1** and **2**.
- If you have not already reported your CPE using the Board's [Online Services](#), also complete pages **3** and **4**.

ACTIVE changing to **INACTIVE**:

Not available if license expiration is 12/31/2020 or earlier.

- Complete pages **1, 2** and **5**.
- You must meet CPE requirements for the 3-year period ending June 30, 2021, before you can change to inactive status. If you have not already reported your CPE through [Online Services](#), also complete pages **3** and **4**.

REMINDER: You cannot be a Minnesota firm owner and hold an Inactive license. Inform the Board in writing regarding dissolving your SP or CPA firm or removing your name from the list of owners.

INACTIVE certificate **changing to ACTIVE**:

Not available if license expiration is 12/31/2020 or earlier.

- Complete pages **1** and **2** only.
- Also complete the [CPE Reporting Form for Status Change to Active](#) found on the Board website.

INACTIVE remaining **INACTIVE**:

- Use the Board's [Online Services](#) if expiration is 12/31/2021. Otherwise, complete applicable pages of this form.

SURRENDER certificate:

- Complete pages **1** and **2**.
- NOTE: Know your options and the potential consequences of surrender.

FOR OTHER STATUS CHANGES, USE THESE FORMS:

EXEMPT changing to **ACTIVE**: boa.state.mn.us/forms/StatusChangeActiveRequestForm.pdf
Changing to **EXEMPT**: <https://boa.state.mn.us/forms/ExemptElectionForm.pdf>
Changing to **RETIRED**: <https://boa.state.mn.us/forms/RetiredRequestForm.pdf>

If you have questions regarding your renewal, please call 651-296-7938.

NOTICE OF COLLECTION OF PRIVATE DATA

In accordance with the Minnesota Government Data Practices Act (MN Statute §13.04, Subd. 2), the Board is required to inform you of your rights as they pertain to private data collected from you on this application for renewal. The data you furnish on the application will be used by the Board to assess your qualifications for renewal. Pursuant to Minnesota Statutes §270C.72, subdivision 4 (2020) the Board must provide the Commissioner of the Minnesota Department of Revenue a list of all applicants, including name, address and social security number or Individual Tax Identification Number (ITIN), each calendar year for the purpose of identifying individuals owing delinquent taxes. Pursuant to Minnesota Statutes §13.41, subdivision 2 (2020), all application data, except name and designated address, are private data until licensure is granted. When licensure is granted, all data, except social security number and non-designated address, become public record.

The Board will not share your private data with other persons or agencies unless you authorize its release or it is required by law or court order.

2022 INDIVIDUAL CPA CERTIFICATE LATE RENEWAL
ALL applicants regardless of certificate status must complete pages 1 and 2.

Payment is by check. No cash, credit card, or bill pay. Renewals received without payment **ENCLOSED** will be returned. Delinquencies fees are included in section 2; however, CPE noncompliance fees may also apply. See instructions and pages 3-4.

1. PERSONAL INFORMATION

Military Only ▶ If you are active duty or within 6 months of discharge from active duty, check box:

All Applicants ▶ What is your preferred "mail to" address? Home Business

▶ Check the appropriate box if you are: Not currently employed

▼ **Provide Home and Work Contact Information**

If you are employed/self-employed, you must include **both** your home **and** work information.

Full Legal Name _____
(First) (Middle) (Last) (Suffix)

Certificate # _____ Employer Name _____

Home Phone _____ Work Phone _____

Home Address _____ Work Address _____
(Provide street address) (Provide street address)

City _____ City _____

State _____ Zip _____ State _____ Zip _____

2. SELECT STATUS

Mark choice in first column. Enclose with this form the specific late renewal fee* corresponding to **YOUR STATUS** AND **YOUR EXPIRATION DATE.** Do **NOT** combine columns.

▼ Select	STATUS FOR 2022	RENEWAL FEE IF POSTMARKED NO LATER THAN 12/31/2022 AND YOUR LICENSE EXPIRATION** DATE IS			
		12/31/2021	12/31/2020	12/31/2019	PRIOR
	Active	\$150	\$200	\$250	CONTACT THE BOARD FOR INSTRUCTIONS**
	Inactive	RENEW ONLINE	\$125	\$175	
	Change from Active to Inactive	\$75	NOT AVAILABLE (You must be current/in good standing at your status at time of expiration to request change.)		
	Change from Inactive to Active	\$100			
	Surrender Certificate	\$0	\$0	\$0	

* You may also owe CPE noncompliance fees. See pages 3 and 4.

** If your license is revoked and you do not have prior approval to reinstate, do not use this form. Complete a [Reinstatement Application](#). If you have received prior approval, follow the instructions in your reinstatement order.

ALL APPLICANTS COMPLETE THIS PAGE

3. Do you work in public accounting as your *primary* employment?

If **yes**, indicate business type below. If **no**, go to question 4.

- | | |
|--|--|
| <input type="checkbox"/> CPA Corporation | <input type="checkbox"/> CPA Limited Liability Company |
| <input type="checkbox"/> CPA Limited Liability Partnership | <input type="checkbox"/> CPA Partnership |
| <input type="checkbox"/> CPA Sole Proprietorship | <input type="checkbox"/> Governmental |

4. Do you have *secondary* employment for which you use your CPA designation?

- Yes - Answer A-C below. No - Skip to question 5.

A. List the firm name you practice under: _____

B. Indicate the business type:

- | | |
|--|--|
| <input type="checkbox"/> CPA Corporation | <input type="checkbox"/> CPA Limited Liability Company |
| <input type="checkbox"/> CPA Limited Liability Partnership | <input type="checkbox"/> CPA Partnership |
| <input type="checkbox"/> CPA Sole Proprietorship | |

C. Do you perform any compilation of financial statements, audits or reviews? No Yes

Note: All firms, including sole proprietors, engaged in providing attest or compilation services for a client having its headquarters in Minnesota (as defined in [MN Rule 1105.4150](#)) or a firm with an office in Minnesota must obtain a [firm permit](#) and renew that permit every year.

5. Since your last renewal, have you been convicted of a crime or any other discreditable act? No Yes*
 *If **yes**, attach a statement of explanation.

6. List all states in which you hold a CPA license (You may use two-letter postal abbreviation for states):

7. Since your last renewal, have you had a CPA certificate, license or permit disciplined, surrendered, suspended or revoked? No Yes*
 *If **yes**, attach a statement of explanation.

8. Read, sign and date the following:

I declare that everything I have stated in this document is true and correct. If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.	
Signature	
Printed Name	Date

[Minnesota Rules 1105.5600, Subpart 1](#), states, in part : “The grounds for revocation and suspension of certificates, registrations, and permits, and other disciplinary action against licensees, certificate holders, applicants, and individuals with privileges under Minnesota Statutes, section 326A.14 ... include the following particular grounds for disciplinary action:.... violations of the act or rules promulgated under the act, within the meaning of Minnesota Statutes, section 326A.08, subdivision 5, paragraph (a), clause (1), including: using the CPA title or providing attest or compilation services in this state without a certificate with an active status, registration, or permit to practice issued under Minnesota Statutes, sections 326A.04 and 326A.05, or without properly qualifying to practice across state lines under the substantial equivalency provision of the act.”

ALL APPLICANTS COMPLETE THIS PAGE

9. CONTINUING PROFESSIONAL EDUCATION

Name _____

Refer to [MN Rules 1105.3000 – 1105.3200](#) for CPE requirements and limitations.

NOTE: If you already reported your CPE (or CPE exemption) through [Online Services](#) or your 2021 status was Inactive, you can skip Question 9 (skip pages 3 and 4).

A. Are you a non-resident of Minnesota seeking exemption from Minnesota CPE requirements?

If **no**, skip to **B**, If **yes**, read and complete the box below.

I hold an active certificate in the same state as my principal place of business, which is NOT Minnesota. I meet the CPE requirements of my state, *and* that state has CPE requirements for certificate renewal. If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.

Signature _____

Principal State for Business
(For example, "Iowa" or "IA") _____

IMPORTANT: If you do not claim the CPE exemption by the reporting deadline for each applicable year, **you owe the same CPE fees** as described in "**D**" below. Record your CPE fee due in "**E**."

B. Since your last renewal, did you complete all CPE hours necessary to satisfy the 1-year and 3-year CPE requirements for each period **on time and submit them to the Board **on or prior to** each period's reporting deadline?**

Yes

No

(Note: If your license expired 12/31/2020 or earlier, your answer is "No.")

If **yes**, you can skip this section (pages 3 and 4).

If **no**, review which **ONE** of the two situations below (**C** or **D**) applies to you. **ONLY ONE can apply.**

C. Since your last renewal, did you complete **any CPE **after** the earning deadline for any period ("carryback hours") in order to satisfy the 1-year or rolling 3-year CPE requirements for that period?**

If **yes**, review the chart at [boa.state.mn.us#cpechart](#). Your **LATE EARNING** noncompliance fee is in the **right** column. Select the correct period/year. This amount shown is only valid if you submit this renewal (including Certificates of Completion for your carryback hours) **postmarked by the month listed on the chart**. Fees increase \$25 per month. Record the fee in **E** below, and enter the total number of carryback hours in the "Carrbyback hours" section of page 4. (Note: Do not list *previously reported* carryback hours.)

If **no**, review **D** below.

D. Since your last renewal, did you complete CPE for any period **but failed to report it on or before the reporting deadline?**

If **yes**, review the chart at [boa.state.mn.us#cpechart](#). Your **LATE REPORTING** noncompliance fee is in the **left** column for the applicable year(s) if your completed renewal is **postmarked by the month listed on the chart**. Fees increase \$25 per month.

E. Record your CPE Fee

\$ _____

Correctly calculated, this fee **plus** your license fee from [page 1](#) is your **TOTAL DUE** to the Board.

After determining your fee, provide on [page 4](#) your CPE hours **not already recorded** in [Online Services](#).

If you are out of CPE compliance for more than one reporting period, you owe the applicable fees for each period. See [boa.state.mn.us#cpechart](#) or contact the Board for assistance.

ACTIVE OR "ACTIVE CHANGING TO INACTIVE/EXEMPT": COMPLETE THIS PAGE

CPE REPORTING TABLE

Name _____

Skip this page if you claimed exemption on [page 3 \(Question 9A\)](#) or if you have already reported all your FY19-21 CPE through Online Services.

ACTIVE OR "ACTIVE CHANGING TO INACTIVE/EXEMPT": COMPLETE THIS PAGE

FY 2019 (Hours completed July 1, 2018 to June 30, 2019)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching					
Writing					
Independent Study					
FY 2019 TOTAL:					

FY 2020 (Hours completed July 1, 2019 to June 30, 2020)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching					
Writing					
Independent Study					
FY 2020 TOTAL:					

INSTRUCTIONS: Use this page to report FY 2021 CPE, if not already reported through [Online Services](#).

- Do not re-report FY 2019 and FY 2020 hours unless you have corrections/additions. Reporting a "Grand Total" is optional.
- If you must carry back hours, list the hours **ONLY** in the "Carryback" section and follow the instructions noted there. **Do not list carryback in any "Fiscal Year" table.**

FY 2021 (Hours completed July 1, 2020 to June 30, 2021)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching					
Writing					
Independent Study					
FY 2021 TOTAL:					

CARRYBACK HOURS* TOTAL:

*If applicable/needed to satisfy the minimum requirements. **You must include copies of certificates of completion** for the courses carried back and the applicable CPE fee (see [page 3](#)) **with your renewal.**

GRAND TOTAL ALL THREE YEARS:

To renew, you must meet all 1-year (20-hour minimum) **and rolling 3-year** (including 120-hour minimum) **CPE requirements**, See [MN Rule 1105.3000-3200](#).

10. DESIGNATION FOR INACTIVE RENEWALS

Complete only if you are electing to go inactive. **Please note:** Inactive is a status that requires annual renewal.

Read all statements and sign below.

1. I am not required to have an active certificate in Minnesota;
2. 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;
3. I will place the word “inactive” adjacent to my CPA title;
4. I am not engaged and will not engage in the practice of public accounting in Minnesota without obtaining an active certificate.

I declare that everything I have stated in this document is true and correct. If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.

Signature

Printed Name

Date

INACTIVE OR “ACTIVE CHANGING TO INACTIVE”: COMPLETE THIS PAGE