

2026 INDIVIDUAL RAP REGISTRATION RENEWAL

ALL individuals MUST RENEW by December 31, 2025.
A \$50 delinquency fee is required for renewals postmarked after that date.

This form expires January 2, 2026. After that date, use the 2026 Late Renewal Form.

Payment is by check or money order (US funds, made payable to **MN Board of Accountancy**).
The Board is unable to accept cash, credit card, or other electronic forms of payment for the renewal fee.
Renewals received without payment **ENCLOSED** will be returned.

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

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 box if you are: ☐ Not currently employed

▼ **Provide Home and Work Contact Information** All fields are required - be sure to list your full legal name, including full middle name.

▼ If you are employed or self-employed, you **must** include your **complete** home **and** work information, including a work phone - which may be your cell phone #, your direct #, or the employer's main #.

Work remotely? List the employer's address as your work address (**not** your home address).

Full

Legal Name

(Legal FIRST Name)

(Legal MIDDLE Name)

(Legal LAST Name)

(Suffix)

Registration # _____

Employer Name _____

Home Phone _____

Work Phone _____

Home Address _____
(Provide street address - no PO boxes)

Work Address _____
(Provide street address - no PO boxes)

City _____

City _____

State _____ Zip _____

State _____ Zip _____

2. SELECT STATUS

Mark choice in first column. Enclose the appropriate fee with your renewal.

Select ▼	STATUS FOR 2026	RENEWAL FEE	
		Postmarked ON or BEFORE 12/31/2025	Postmarked AFTER 12/31/2025
<input type="checkbox"/>	Active	\$100	\$150
<input type="checkbox"/>	Surrender Registration	\$0	\$0

3. EMPLOYMENT: Indicate your business/employer type:¹

☐ RAP Firm

☐ CPA Firm or Sole Proprietorship

☐ RAP Sole Proprietorship

☐ None of the above, and I do not provide compilation services.¹

If applicable, list name of RAP Sole Proprietorship: _____

¹ **Note:** All firms, including sole proprietors, engaged in providing 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.

4.

Name _____

CONTINUING PROFESSIONAL EDUCATIONRefer to [MN Rules 1105.3000 – 1105.3200](#) and [MN Rule 1105.7000.B](#) for CPE requirements and limitations.

A. Did you **a)** complete all CPE hours necessary to satisfy the current 1-year and rolling 3-year CPE requirements on or before June 30, 2025 **and b)** submit this renewal postmarked by or before December 31, 2025?

☐

Yes

☐

No

If **yes**, skip to [page 3](#).If **no**, review which **ONE** of the two situations below (**B** or **C**) applies to you. **ONLY ONE can apply.**

B. Do you need to report “carryback hours” in order to satisfy CPE requirements?

If **yes**, review the chart at right to determine your **LATE EARNING** noncompliance fee. Record the fee in **D** below. Your fee is determined by the month in which you **submit to the Board** the certificates of completion for the hours you carry back (with the fee), not the month in which you earn the hours. Use the “Carryback Hours” section on [page 3](#) or just those hours carried back; report balance hours earned on time in the FY 2025 section. (**Note:** Do not report carryback hours you **already reported** to the Board.)

Month CPE Submitted	Fee Amt
October 2025	\$125
November 2025	\$150
December 2025	\$175
January 2026	\$200

If **no**, review **C** below.

C. Did you complete **all** your required CPE **on or before** June 30, 2025, **but fail to report it** on or before December 31, 2025?

(**Note:** If you already determined “**B**” applies to you, then “**C**” does not.)

Month CPE Submitted	Fee Amt
January 2026	\$50

If **yes**, review the chart at right to determine your **LATE REPORTING** noncompliance fee. Record the fee in **D** below.

D. Record your **CPE Fee from question B or C:** \$ _____

E. Record your **license fee from page 1** \$ _____

F. Correctly calculated, the **CPE Fee from Line D** plus the **License Fee from Line E** is your **TOTAL DUE** to the Board. \$ _____

NOTE: The fees listed on this page apply only to CPE for the **current 1-year reporting cycle**. If the CPE you report on [page 3](#) puts you out of compliance for a different reporting cycle, you may owe additional fees. Contact the Board for assistance.

After determining your CPE fee (if applicable), list your hours in the CPE REPORTING TABLE on [page 3](#) (question 4, continued).

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.

NOTICE OF COLLECTION OF PRIVATE DATA

In accordance with the Minnesota Government Data Practices Act (Minnesota Statutes §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.

Minnesota Statutes §270C.72, Subd. 4 (2024) requires the Board to provide the Commissioner of the Minnesota Department of Revenue a list of all entities, including name, address, and Minnesota Tax ID number or FEIN, each calendar year for the purpose of identifying entities owing delinquent taxes. Until licensure is granted, all application data, except name and designated address, are private data pursuant to Minnesota Statutes §13.41, Subd. 2 (2024). All data become public record when licensure is granted pursuant to Minnesota Statutes §13.41, Subd. 5 (2024). The Board will not share your private data with other persons or agencies unless it is required by law.

4. (CONTINUED) CPE REPORTING TABLE

Refer to [MN Rules 1105.3000 – 1105.3200](#) and [MN Rule 1105.7000.B](#) for CPE requirements and limitations.

- You are required to report CPE for all three years in order to renew. However, if you have **previously reported** FY 2023 and FY 2024, you only need to report FY 2025 hours below.
- If carrying back hours, include the certificates of completion and CPE fee.
- You must separate **ethics** CPE from **general** (non-ethics) CPE.
- Self-study, nano-learning, and blended learning courses must be taken from a **NASBA Registry approved sponsor of that specific method**. Combine hours for all three methods (but separate general from ethics) and enter where indicated.

FISCAL YEAR	Type of Credits	COURSE HOURS			Totals
		Approved Sponsors	Non-Approved Sponsors	Self-Study, Nano, Blended Learning from NASBA-approved sponsor for method	
		No Self-Study, Nano or Blended Learning			
FY 2023 (July 1- June 30)	General				
	Ethics				
	FY 2023 Total ▶				
FY 2024 (July 1- June 30)	General				
	Ethics				
	FY 2024 Total ▶				
FY 2025 (July 1- June 30)	General				
	Ethics				
	FY 2025 Total ▶				
CARRYBACK HOURS (See page 2 instructions):					
CPE GRAND TOTAL (90 hours, of which 4 must be ethics):					

5. Since you last renewal, have you been convicted of crime or any other discreditable act?

☐ Yes* ☐ No

*If **yes**, provide a statement of explanation on a separate sheet.

6. Since your last renewal, have you had a RAP registration, license or permit disciplined, surrendered, suspended or revoked?

☐ Yes* ☐ No

*If **yes**, provide a statement of explanation on a separate sheet.

7. 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