

EXEMPT STATUS ELECTION* INSTRUCTIONS

This form expires after December 31, 2025.

Status Change Fee: There is no fee for electing exempt status, as long as your current license has not expired. **If expired, you must submit the late filing fee for each year you are out of compliance** by check or money order (payable to **Board of Accountancy**), along with this request form (see chart below). Note that practicing or holding out as a Minnesota CPA without a license may be grounds for enforcement action ([MN Statutes 326A.10](#)).

Firm Owners: You cannot be an owner of a Minnesota sole proprietorship or CPA firm if you do not hold an active license. Prior to status change, sole proprietors must notify the Board in writing of the dissolution of the firm; CPA firms must notify the Board (see [MN Rules 1105.4100](#)) of the ownership change (or dissolution, if single-owner firm).

CPE Compliance: Your CPE must be in order to request status change.

- If you are requesting status change after June 30, you must report qualifying CPE that meets the one-year and rolling 3-year requirement.
- If you did not earn all required CPE for the current CPE reporting period, you will need to:
 - Report through [Online Services](#) all CPE that was earned on time.
 - Earn the CPE, then provide certificates and the applicable carry-back fee at the same time as you submit this form.

How to Submit: If no late filing fee or CPE carryback is required, you may email this form to boa@state.mn.us. Put "Exempt Election" and your current license number in the subject line.

If you are required to submit late filing or CPE noncompliance fee(s), you must send the fee(s) and this form **together by mail. Fees and forms not submitted together will be returned.**

Effective Date: Your status change becomes effective **the day the Board receives your correctly completed and qualifying request for election**. As of that date, you must comply with the terms of the exempt statements ([see form, item 4](#)). Exempt status requires no renewal.

Verifying Your Status: To verify that your exempt status election was processed (or to view your existing license status and expiration date), use the Board's licensee lookup: boa.state.mn.us/FindCPA.html.

You will not otherwise receive notice of your exempt status change. Allow up to 10 business days before expecting to see the status change.

EXEMPT DELINQUENCY FEE CHART

If postmarked (or emailed, if no fee required) by 12/31/2025:

License Expiration* Date	12/31/2025	\$0
	12/31/2024	\$50
	12/31/2023	\$100
	12/31/2022 or prior	Add \$50 for each additional year.

* Revoked, suspended or surrendered licenses are ineligible for exempt status.

FOR OTHER STATUS CHANGES, USE THESE FORMS:

Changing to **ACTIVE**: boa.state.mn.us/forms/StatusChangeActiveRequestForm.pdf

Changing to **RETIRED**: <http://boa.state.mn.us/forms/RetiredRequestForm.pdf>

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. The data you furnish on the application will be used by the Board to assess your qualifications.

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 section 13.41, Subd. 5 (2024).

The Board will not share your private data with other persons or agencies unless it is required by law.

EXEMPT STATUS ELECTION FORM

Please review the instructions before completing. Include any applicable fees.

This form expires after December 31, 2025.

1. PERSONAL INFORMATION

If not currently employed, leave work information blank.

If employed, what is your preferred "mail to" address? ☐ Home ☐ Business

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. **Since your last renewal, have you been convicted of a crime or any other discreditable act?** **If yes, provide a statement of explanation on a separate sheet.* ☐ No ☐ Yes*

3. **Since your last renewal, have you had a CPA certificate, license or permit disciplined, denied, surrendered, suspended or revoked?** ☐ No ☐ Yes*
**If yes, provide a statement of explanation on a separate sheet.*

4. ELECTION TO BECOME EXEMPT FROM CERTIFICATE RENEWAL

Read all statements and sign below.

1. I am not required to have an active certificate in Minnesota;
2. I have not been engaged and will not engage in the practice of public accounting in Minnesota without holding/obtaining an unexpired active certificate;
3. I will not use the CPA designation in any manner or hold out in any manner.

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