

**2015 CPA Firm Permit Renewal Instructions  
PLEASE READ CAREFULLY!**

**Complete all required sections of the renewal form and postmark on or before December 31, 2014.** A \$50 delinquency fee is required for all renewals postmarked after the December 31, 2014 deadline. *The licensee is responsible for fees incurred due to incomplete applications.*

1. Complete and return the following **REQUIRED** items:

- Firm Permit Renewal Application
- Corrected List of Employees (see mailing from Board)
- Firm Quality Review Statement
- Workers' Compensation Liability Certificate of Compliance
- Payment of the firm permit renewal fee *only!*  
**(Do NOT include individual renewal forms or payments with your firm permit renewal)**

**Annual Renewal Fee:**

- Firms with offices only in Minnesota: \$35.00
- Firms with one or more offices in another state: \$68.00

2. Complete and return the following items **if applicable**:

- Non-CPA Owner of Firm Statement(s): **Include \$45.00 fee for each Non-CPA Owner**
- Firms with More Than One Location Form

**If your CPA firm has dissolved or merged with a firm in the past year, please make note of that on the enclosed form and return it to the Board office.**

**Firm Name Changes:**

The *CPA Firm Name Change Request Form* found on the Board web page is required.

All firm name changes must be approved by the Board **before** implementation and before renewal. **DO NOT SUBMIT YOUR RENEWAL UNTIL AFTER THE BOARD APPROVES YOUR FIRM NAME CHANGE.**

**Data Practices Act Warning**

The data you furnish on this form will be used by the Board to process your application for licensure. You are not legally required to provide this data; however, if you fail to do so, the Board may be unable to issue your license. Until licensure is granted all application data, except name and designated address, are private data pursuant to Minnesota Statutes section 13.41, subdivision 2 (2014). All data, except social security number, telephone number and email address become public record when licensure is granted pursuant to Minnesota Statutes section 13.41, subdivision 5 (2014).

**2015 CPA Firm Permit Renewal Application**  
**Be sure to complete all questions.**

**1. Firm Information**

<b>Firm Name</b>		<b>Firm Permit #</b>	
<b>Contact Person</b>			
<b>Firm Address</b>			
<b>City, State, Zip</b>			
<b>Phone Number</b>		<b>Fax Number</b>	

**2. Does your firm have one or more office locations in a state other than Minnesota?**

- Yes – Firm permit renewal fee is \$68.00  
 No – Firm permit renewal fee is \$35.00

**3. Type of Firm**

- CPA Corporation  
 CPA Limited Liability Company  
 CPA Limited Liability Partnership  
 CPA Partnership  
 Foreign Firm – Practicing in Minnesota  
 Sole Proprietorship

**4. Size of Firm**

- Greater than 20 Professionals  
 11-20 Professionals  
 2-10 Professionals  
 1 Professional

**6. Name of Managing Partner/Shareholder/Officer/Member in Charge**

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**7. Employee/Owner List**

See the computer-generated list that was mailed to you with the renewal instructions. Follow the instructions and submit the original, corrected copy to the Board office with your renewal paperwork.

**8. Non-CPA Owners**

Provide the names of all Non-CPA owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota.

**Enclose the Non-CPA Owner of Firm Statement and \$45.00 fee for each individual.**


Indicate the percentage, in aggregate, for all non-CPA owners			
Voting Interest in the Firm	%	Financial Interest in the Firm	%

**9. 2015 Designation Affidavit for Renewal**

As a condition to renewal of the Firm Permit, I certify that the following statements are true:

- All owners, partners, shareholders, members, managers, directors and officers of the firm and individual employees who hold certificates or have been granted practice privileges under Minnesota Statutes §326A.14 (2012), and who are responsible for supervising attest or compilation services or who sign or authorize someone to sign an accountant’s report on financial statements on behalf of the firm have met the competency requirements set forth in professional standards for such services.
- All attest and compilation services rendered by the firm in this state are under the charge of a person holding a valid certificate with an active status or a person who has been granted practice privileges under Minnesota Statutes §326A.14 (2012).
- The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7800 (F) (2013).
- The firm has verified that all persons listed above have completed a Non-CPA Owner of Firm Statement and registered with the Board.
- The firm has verified that all CPA owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active certificate for 2015.

I, the undersigned, certify that the information provided above and with this renewal form is complete and accurate.		
Printed Name of Managing Partner/Shareholder/Officer		Signature of Managing Partner/Shareholder/Officer
CPA Certificate Number	State of Issuance	Date

## 2015 Firm Quality Review Statement

**1. Did or will your firm do one or more of the following:**

2014		2015		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Audits of Financial Statements
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Reviews of Financial Statements
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Compilations of Financial Statements
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Examinations of Prospective Financial Information

If you answered “yes” to any of the above, you must complete questions 2-5.

If you answered “no” to all of the above, complete and sign the following affidavit:

Under oath, I do solemnly swear that during the past year my firm did not perform attest or compilation services. I/we do not plan to do so in the coming year and if I/we do engage in such practice, I will immediately notify the Minnesota State Board of Accountancy. I, therefore, request exemption from the quality review requirements of the Minnesota Board of Accountancy. I further certify that this information is correct and understand that my deliberate misrepresentation may result in the suspension and/or revocation of my certificate and the firm’s permit.

Name of Firm	Signature	Printed Name	Date

**2. Is your firm a registered firm with the Public Company Accounting Oversight Board (PCAOB)?**

No – Go to question 3

Yes

a. Year your firm registered with the PCAOB: \_\_\_\_\_

b. When was the last report on the review of your public practice released by the PCAOB?  
 \_\_\_\_\_ (If none released, so indicate)

***Released reports are to be filed with the Board within 30 days of receipt from the PCAOB.***

**3. Are you currently participating in a quality review program with respect to your non-public company practice?**

Yes – Which RAB are you using?

No – Which RAB will you be working with?

Choose one:

\_\_\_ AICPA \_\_\_ MAPA \_\_\_ MN Society  
of CPA's

\_\_\_ Other: \_\_\_\_\_

**4. Year under review**

Your quality review report is due to the Board no later than 15 months after the end of the year under review or within 30 days of receipt of the Report Acceptance Body letter, whichever is earlier.

If your non-public company practice year under review is a calendar year, which year is the next year for which a review is required? \_\_\_\_\_. If not a calendar year, provide the beginning and ending month & year under review: \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_\_.

**5. Affidavit**

I certify that this information is correct and understand that any deliberate misrepresentation may result in the suspension and/or revocation of my certificate and the firm’s permit. I also certify that I will provide to the Minnesota State Board of Accountancy all released reports from the PCAOB on inspections conducted by such Board within 30 days of receipt.

Name of Firm	Signature	Printed Name	Date

# 2015 Workers' Compensation Liability Certificate of Compliance

**This information is required by law.** Licenses and permits to operate a business may not be issued or renewed if the information is not provided and/or falsely reported. If this information is not provided or is falsely stated, it may result in a \$1,000.00 penalty assessed against the applicant by the Commissioner of the Department of Labor and Industry. *This information will be collected by the licensing agency and retained in their files.*

1. Insurance Company Name: \_\_\_\_\_  
(NOT the insurance agent)
2. Policy Number: \_\_\_\_\_
3. Dates of Coverage: \_\_\_\_\_

**OR**

4. I am not required to have Workers' Compensation liability coverage because:
  - I have no employees
  - I am self-insured (include permit to self-insure)
  - I have no employees who are covered by the workers' compensation law (these include: spouse, parents, children and certain farm employees)

Name: \_\_\_\_\_

Doing Business As: \_\_\_\_\_  
(Business name if different than your name – Must be a firm name approved by the Board)

Business Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I certify that the information provided above is accurate and that a valid workers' compensation policy will be kept in effect at all times as required by law.

\_\_\_\_\_  
Signature (REQUIRED)

\_\_\_\_\_  
Date

**Note: You are required to sign the Workers' Compensation certificate of compliance even if you are not required to have Workers' Compensation liability coverage.**

*Minnesota Statute, Section 176.182 requires every state and local agency to withhold the issuance or renewal of a license or permit to operate a business or engage in an activity in Minnesota until the applicant presents acceptable evidence of compliance with workers' compensation insurance coverage of Minnesota Statute 176.*

## 2015 Non-CPA Owner of Firm Statement

**Last Name:** \_\_\_\_\_ **First Name:** \_\_\_\_\_ **M.I.** \_\_\_\_\_  
**Former Name:** \_\_\_\_\_ **Social Security Number:** \_\_\_\_\_  
**Date of Birth:** \_\_\_\_\_ **E-Mail:** \_\_\_\_\_  
**Home Address:** \_\_\_\_\_ **Mail To:** \_\_\_ Home \_\_\_ Business  
**Home City/State/Zip:** \_\_\_\_\_ **Home Phone:** \_\_\_\_\_  
**Current Employer:** \_\_\_\_\_ **Work Phone:** \_\_\_\_\_  
**Work Address:** \_\_\_\_\_ **Fax:** \_\_\_\_\_  
**Work City/State/Zip:** \_\_\_\_\_

**Percent of Voting Interest in Firm:** \_\_\_\_\_ %    **Percent of Financial Interest Held in Firm:** \_\_\_\_\_ %

**List all professional licenses issued by Minnesota and any disciplinary action taken against those licenses in the last five years:**

License	Disciplinary Action, if any:

**Affidavit**

The undersigned being duly sworn under oath certifies that the above information is complete and accurate, that I actively participate in the firm on a full-time basis, and I agree to comply with the rules adopted by the Minnesota Board of Accountancy and to be subject to the Board's enforcement specified in Minnesota Statutes, Section 326A.08 (2012).

**Signature of Non-CPA Owner:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**You must enclose a fee of \$45.00 with this form.**

## CPA Firms With More Than One Location

If your firm has more than one office located in Minnesota, please give the **complete** address of all offices, including the name of the person in charge at that location. List the main office in box (M) and the other offices in (A), (B), (C), etc.

(M)	(A)
<b>Person in Charge:</b>	<b>Person in Charge:</b>
<b>Address:</b>	<b>Address:</b>
<b>City/State/Zip:</b>	<b>City/State/Zip:</b>

(B)	(C)
<b>Person in Charge:</b>	<b>Person in Charge:</b>
<b>Address:</b>	<b>Address:</b>
<b>City/State/Zip:</b>	<b>City/State/Zip:</b>

(D)	(E)
<b>Person in Charge:</b>	<b>Person in Charge:</b>
<b>Address:</b>	<b>Address:</b>
<b>City/State/Zip:</b>	<b>City/State/Zip:</b>

(F)	(G)
<b>Person in Charge:</b>	<b>Person in Charge:</b>
<b>Address:</b>	<b>Address:</b>
<b>City/State/Zip:</b>	<b>City/State/Zip:</b>

(H)	(I)
<b>Person in Charge:</b>	<b>Person in Charge:</b>
<b>Address:</b>	<b>Address:</b>
<b>City/State/Zip:</b>	<b>City/State/Zip:</b>