

**2015 Sole Proprietor Firm Permit Renewal Instructions  
PLEASE READ CAREFULLY!**

**This application is for renewal of your Sole Proprietor firm permit ONLY. You are also required to renew your individual CPA certificate if your last name begins with I-P, if you were issued a new certificate in 2014, or if you renewed after January 1, 2014.**

**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
- 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**:

- Firms with More Than One Location Form

**Firm Name Changes:**

The *Sole Proprietor 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 Sole Proprietor 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. Employee List**

List all CPAs / RAPs who work for your firm as employees. (Attach list if necessary.)

Name	CPA Certificate / RAP Registration #	State of Residence	Practicing in Minnesota?	
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

#### 4. 2015 Designation Affidavit for Renewal

As a condition to renewal of the Firm Permit, I certify that the following statements are true. If the statements do not apply to your firm, please mark N/A next to the statement:

- All individual employees who hold a certificate or have been granted practice privileges under Minnesota Statute 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 out 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 Statute 326A.14.
- The firm has an audit documentation retention and destruction policy that complies with Minnesota Rule 1105.7800 (F).
- The firm has verified that all persons listed above either have Active certificates for 2015 or have completed a Non-CPA Owner of Firm Statement and registered with the Board.

I, the undersigned, certify that the information provided above and with this renewal form is complete and accurate.

Printed Name of Certificate Holder/Owner	Signature of Certificate Holder/Owner
Name of Firm	Date

## 2015 Sole Proprietor Quality Review Statement

### 1. Did or will your Sole Proprietorship 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 2-3.

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 Sole Proprietorship did not perform attest or compilation services or perform any other services as specified in Minnesota Rules 1105.4900 (2011). I do not plan to perform attest or compilation services in the coming year, and if I do engage in such practice, I will immediately notify the Board. I, therefore, request exemption under Minnesota Rule 1105.4900 (2011) from the practice monitoring requirements of the Minnesota State Board of Accountancy Rules. I further certify that this information is correct and understand that any deliberate misrepresentation may result in the suspension and/or revocation of my certificate.		
Printed Name of Sole Proprietor	Signature	Date

### 2. 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 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 \_\_\_\_/\_\_\_\_.

Name of Reviewer (if known): \_\_\_\_\_

### 3. Affidavit

I certify that this information is correct and I understand that any deliberate misrepresentation may result in suspension and/or revocation of my certificate.		
Printed Name of Sole Proprietor	Signature	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.*

## Sole Proprietor 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>