

## **APPLICATION FOR MINNESOTA CPA FIRM PERMIT INSTRUCTIONS**

**Please refer to the following statutes and rules regarding CPA Firm licensure:**

- Initial firm permit requirements: [MN Statute 326A.05](#) and [MN Rules 1105.4000-4200](#)
- Peer review: [MN Rules 1105.4300 to 1105.5400](#)
- Firm name: [MN 1105.6300 to 1105.6400](#)

Refer to the [Minnesota Secretary of State's office](#) for their rules regarding forming a business in Minnesota.

**Complete and return these REQUIRED items:**

1. Firm Permit Application (pages **1** and **2**). **The application must be notarized.**
2. Firm Peer Review Statement (page **3**)
3. Workers' Compensation Liability Certificate of Compliance (page **4**)
4. **Minnesota firms:** Enclose a certified copy of the Articles of Incorporation, Articles of Organization, or LLP registration on file with the Minnesota Secretary of State's Office.  
**Non-Minnesota or foreign firms:** Enclose a certified copy of your Certificate of Authority from the Minnesota Secretary of State's Office.
5. Firm permit application fee: **\$100.00**

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

1. Non-CPA Owner of Firm Statement Form (page **5**)  
**Complete a form and include \$45.00 fee for each non-CPA owner.**
2. List of firm locations (see **question 2 on page 1**)
3. A copy of any PCAOB report or peer review\* completed within the last year (see Firm Peer Review Statement, page **3**)

\*If existing, include Final Acceptance Letter, Reviewer's Report, Letter of Comment, Letter of Response, and Corrective Action.

Once all of the required documents are received, your application will be presented to the Board at the next regularly scheduled meeting.

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

### **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 (2016). 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 (2016).

**APPLICATION FOR MINNESOTA  
 CPA FIRM PERMIT**

**1. Firm Information**

Are any of the firm's owners, partners, shareholders, members, directors, or officers an active duty military member? Or have left service in the last two years with an honorable or general discharge?  No  Yes

Proposed Firm Name \_\_\_\_\_ Phone \_\_\_\_\_

Firm Address \_\_\_\_\_ Fax \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ FEIN # or MN Taxpayer ID # \_\_\_\_\_

Name of Manager / Partner in Charge \_\_\_\_\_ (First) \_\_\_\_\_ (Last) MN Certificate # (if applicable) \_\_\_\_\_

**2. Does your firm have more than one office in Minnesota?**  No  Yes

If yes, attach a sheet listing the addresses for all offices and the person in charge at each.

**3. Provide the date the firm was formed \_\_\_\_\_ and select the firm type below:**  
(MM/DD/YYYY)

- CPA Corporation  CPA Limited Liability Partnership  
 CPA Partnership  CPA Limited Liability Company

**4. List of all owners, partners, members, shareholders, directors and officers of the firm.**

Attach list, if necessary. Please complete a [Non-CPA Owner of Firm Statement](#) (page 5) and enclose the \$45.00 fee for each non-CPA owner listed.

Name	MN Certificate # (if applicable)	State of Residence	Practicing in Minnesota?	
			Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

**5. List all other employees who are CPAs or RAPs.** Attach list, if necessary.

Name	MN Certif./Reg. # (if applicable)	State of Residence	Practicing in Minnesota?	
			<input type="checkbox"/>	<input type="checkbox"/>
			Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>
			Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>
			Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>
			Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>
			Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>
			Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>
			Yes	No

**6. Designation Affidavit for Firm Permit Application**

Read all statements and sign the affidavit below.

- All partners, shareholders, members, managers, directors and officers of the firm 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 (2016), 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 (2016).
- The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7800 (F) (2015).
- The firm has verified that all non-CPA owners 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 2016.

<b>Affidavit: I swear or affirm that I have read the foregoing application and that the statements are true and complete.</b>		
Printed Name of Partner/Shareholder/Officer	Signature of Partner/Shareholder/Officer	Date

**7. Notarization** (To be completed by a notary public.)

I, \_\_\_\_\_, a Notary Public in and for the County of \_\_\_\_\_,  
 State of \_\_\_\_\_, do certify that this application was  
 subscribed and sworn to before me by \_\_\_\_\_,  
 on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.



Notary Signature: \_\_\_\_\_

## FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?	Current Year		Next Year	
Statements on Auditing Standards (SASs)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Accounting and Review Services (SSARS)*	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Attestation Engagements (SSAEs)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Generally Accepted Government Auditing Standards (the Yellow Book)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
PCAOB Auditing Standards	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

\* Excludes engagements done under SSARs No. 21, AR-C section 70

If you answered **"No"** to **all** items in question 1, **sign** the affidavit below, then **skip** to the **next page**.

I swear or affirm 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 (Board). I, therefore, request exemption from the peer review requirements of the Board. 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.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Firm

\_\_\_\_\_  
Date

If you answered **"Yes"** to **any** item in question 1 above, **complete questions 2-6 below**.

**Note:** Under [MN Statute 326A.05 Subd. 8](#) and [MN Rule 1105.4600-5400](#), your firm is required to undergo a peer review with respect to the nonpublic company practice.

If your firm is not currently participating in a peer review program, please see [MN Rule 1105.5100](#).

**2. Is your firm registered with the Public Company Accounting Oversight board (PCAOB)?**  Yes  No

If yes: A. What year was it registered? \_\_\_\_\_

B. When was the last review report on your public practice released by the PCAOB? \_\_\_\_\_  
(If none released, write "none released.")

**3. Indicate the Report Acceptance Body (RAB) you are/will be working with:**

AICPA  MAPA  MNCPA  Other (specify): \_\_\_\_\_

**4. What 12-month period will be reviewed during your initial required peer review?**

\_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_  
(Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

**5. Name of the peer reviewer (if known):** \_\_\_\_\_

**6. Affidavit: I certify that the information provided above is complete and accurate.**

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Firm

\_\_\_\_\_  
Date

**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name \_\_\_\_\_

Contact Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_

**2. Check the applicable option (A or B) and provide the requested details.**

**A. I have workers' compensation liability coverage, and below is information regarding it:**

Insurance Company: \_\_\_\_\_

Policy Number: \_\_\_\_\_ Dates of Coverage: \_\_\_\_\_

**B. I am not required to have workers' compensation liability coverage because:**

The firm has no employees

I am self-insured

**Note:** You must include a copy of your permit to self-insure with this form.

I have no employees who are covered by the workers' compensation law (Employed spouses, parents, and children are exceptions to coverage requirements.)

**3. Affidavit:**

**I certify that the information provided above is complete and accurate.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Note:** [Minnesota Statute § 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. **If this information is not provided or is falsely stated, it may result in a 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.

# NON-CPA OWNER OF FIRM STATEMENT

Each non-CPA owner must complete a copy of this form and submit the \$45.00 fee.

## 1. Personal Information

Name \_\_\_\_\_ Preferred "mail to":  Home  Business  
(First) (M.I.) (Last) (Suffix)

Former Name \_\_\_\_\_  
(if applicable)

Social Security # \_\_\_\_\_ Firm Name \_\_\_\_\_

Date of Birth \_\_\_\_\_ Work Phone \_\_\_\_\_  
(MM) (DD) (YYYY)

Home Phone \_\_\_\_\_ Work Fax \_\_\_\_\_

Home Address \_\_\_\_\_ Work Address \_\_\_\_\_

City \_\_\_\_\_ Work City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ Work State \_\_\_\_\_ Work Zip \_\_\_\_\_

2. What percentage of **voting** interest do you hold in the firm? \_\_\_\_\_ %

3. What percentage of **financial** interest do you hold in the firm? \_\_\_\_\_ %

4. List all the Minnesota professional licenses you hold and any disciplinary action taken against those licenses in the last five years:

License #	Profession	Disciplinary Action (if any)

## 5. Affidavit:

I certify that the above information is complete and accurate, that I actively participate in the firm on a full-time basis, and that I agree to comply with the rules adopted by the Minnesota Board of Accountancy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date