

APPLICATION FOR MINNESOTA RAP FIRM PERMIT INSTRUCTIONS

Please refer to the following rules regarding RAP Firm licensure:

- Initial firm permit requirements: [MN Rules 1105.7100-7700](#)
- Peer review: [MN Rules 1105.4600 to 1105.5500](#)
- 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-RAP Owner of Firm Statement Form (page **5**)
Complete a form and include \$45.00 fee for each non-RAP owner.
2. List of firm locations (see **question 2 on page 1**)
3. A copy of any 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
 RAP FIRM PERMIT**
Application Fee: \$100

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) RAP Registration # (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)

- Corporation Limited Liability Partnership Sole Proprietorship
 Partnership 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-RAP Owner of Firm Statement](#) (page 5) and enclose the \$45.00 fee for each non-RAP owner listed.

Name	RAP Registration # (if applicable)	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
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

Name	MN Reg./Certif. # (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

6. Designation Affidavit for Firm Permit Application

Read all statements and sign the affidavit below.

1. All owners, partners, shareholders, members, managers, directors and officers of the firm and individual employees who hold registrations and who are responsible for supervising 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.
2. All compilation services rendered by the firm in this state are under the charge of a person holding a valid registration with an active status. (CPAs cannot provide compilation services on behalf of a RAP firm.)
3. The firm has verified that all non-RAP owners have completed a Non-RAP Owner of Firm Statement and registered with the Board.

Affidavit: I swear or affirm that I have read the foregoing application and that the statements are true and complete.		
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 or will your firm do any compilation services...

in the current year? Yes No

in the next year? Yes No

If you answered **“Yes”** to either of the above, **complete questions 2-6.**

If you answered **“No”** to all of the above, **sign** the following affidavit, then **skip** to the **next page.**

I swear or affirm that during the past year my firm did not perform 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 registration and the firm's permit.

Printed Name

Signature

Name of Firm

Date

2. Are you currently participating in a peer review program? Yes No

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 next required peer review?

_____ / _____ to _____ / _____
(Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

Note: You **must** submit peer review reports 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.

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-RAP OWNER OF FIRM STATEMENT

Each non-RAP 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 _____