

## APPLICATION FOR MINNESOTA RAP FIRM OR RAP SOLE PROPRIETOR 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 *other than* sole proprietorships:** 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 ("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. Minnesota Non-RAP Owner of Firm Statement Form (page [5](#))  
*Complete a form and include \$45.00 fee for each Minnesota 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 become public record when licensure is granted pursuant to Minnesota Statutes section 13.41, subdivision 5 (2016).

**APPLICATION FOR MINNESOTA  
RAP FIRM FIRM OR RAP SOLE PROPRIETOR 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 \_\_\_\_\_

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

City \_\_\_\_\_ Phone \_\_\_\_\_

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  Foreign Firm Practicing in Minnesota

**4. List all RAPs and/or CPAs at your firm and provide the requested detail.** Attach list, if necessary.

Name	Minnesota RAP Registration/CPA Certificate # (if applicable)	Owner, manager, director or officer?		Practicing in Minnesota?	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> 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"/>	<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 of Minnesota non-RAP owners:\***

Provide the names of all non-RAP owners, managers, directors and officers of the firm who reside in Minnesota.

\* Be sure to complete a [Non-RAP Owner of Firm Statement](#) (page 5) and enclose the \$45.00 fee for each individual listed.

NOTE: A CPA may not be an owner in a RAP Firm [[MN Rule 1105.7100\(F\)](#)].

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**6. Non-RAP owners—resident and nonresident combined—hold, in total, what percentage of:**

Voting interest in the firm? \_\_\_\_\_ %      Financial interest in the firm? \_\_\_\_\_ %

**7. DESIGNATION AFFIDAVIT FOR FIRM PERMIT APPLICATION**

**Read all statements and sign the affidavit below.**

1. The firm has verified that all RAP owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active registration.
2. 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.
3. The firm has verified that—if applicable—all Minnesota non-RAP owners have completed a Minnesota Non-RAP Owner of Firm Statement and registered with the Board.
4. 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.)

**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 "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 compilation services and does not plan to do so in the coming year. If the firm does engage in such practice, I will notify the Minnesota Board of Accountancy within 30 days. Therefore my firm is exempt from the peer review requirements. I further certify that this information is correct and understand that my deliberate misrepresentation may result in disciplinary action against my registration and the firm permit.

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Date

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

**Note:** Under [MN Statute 326A.06\(b\)](#) and [MN Rules 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 1105.7100\(G\)](#) and [MN Rule 1105.7400](#).

### 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 initial required peer review?

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

### 5. Affidavit: I certify that the information provided above is complete and accurate.

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Date

**2018 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 have no employees who are covered by the workers' compensation law (Employed spouses, parents, and children are exceptions to coverage requirements.)

I am self-insured and am including a copy of my permit to self-insure with this form.

**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.

## 2018 MINNESOTA NON-RAP OWNER OF FIRM STATEMENT

Complete if you are a **non-RAP owner who is a resident of Minnesota**  
(regardless of the firm's location[s])  
and submit **\$45.00 fee**.

### 1. Personal Information

I am a resident of Minnesota.

Name \_\_\_\_\_  
(First) (M.I.) (Last) (Suffix)

Former Name \_\_\_\_\_  
(if used previously)

Work Phone \_\_\_\_\_

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

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ 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