

MINNESOTA BOARD OF ACCOUNTANCY

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**2016 RAP FIRM PERMIT RENEWAL
INSTRUCTIONS**

Send this renewal and your check (made payable to MN Board of Accountancy) **to the address above postmarked on or before December 31, 2015.**

A \$50 delinquency fee is required for renewals postmarked after that deadline.

Please Note: Firm permits cannot be renewed until the individual RAPs who are required by Minnesota Rule 1105.7100 (D) to renew have already done so.

Complete and return these REQUIRED items:

1. Firm Permit Renewal Application (pages 1 and 2)
2. Firm Peer Review Statement (page 3)
3. Workers' Compensation Liability Certificate of Compliance (page 4)
4. Payment of the \$100.00 firm permit renewal fee
Do NOT include individual renewal forms or payments with your firm permit renewal.

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 3 on page 1)

Dissolutions/Mergers: If your RAP firm has dissolved or merged with a firm in the past year, please notify the Board in writing.

Firm Name Changes: Use the RAP Firm Name Change Request Form found on the Board website. **Do not submit renewal paperwork until the Board has approved your firm name change.**

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 (2014). All data, except social security number and email address become public record when licensure is granted pursuant to Minnesota Statutes section 13.41, subdivision 5 (2014).

2016 RAP FIRM PERMIT RENEWAL APPLICATION

1. Firm Information

Firm Name _____ Firm Permit # _____
 Contact Name _____ Firm Address _____
 (First) (Last)
 Phone _____ City _____
 Fax _____ State _____ Zip _____

2. Does your firm have an office in a state other than Minnesota?

No Yes

3. 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.

4. Type of firm:

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

5. List all RAPs and/or CPAs who work for your firm as employees. Attach list, if necessary.

Name	RAP Registration / CPA Certificate #	State of Residence	Practicing in Minnesota?	
			Yes	No
			Yes	No
			Yes	No
			Yes	No
			Yes	No
			Yes	No

6. A) Provide the names of all owners, partners, members, shareholders, directors and officers of the firm who reside in or practice in Minnesota. Attach list, if necessary.

Be sure to complete a Non-RAP Owner of Firm Statement (page 5) and enclose the \$45.00 fee for each individual listed who is not a Registered Accounting Practitioner.

Name	RAP Registration # (if applicable)	State of Residence	Practicing in Minnesota?	
			Yes	No
			Yes	No
			Yes	No
			Yes	No
			Yes	No
			Yes	No

B) The non-RAP owners in the list above hold, in total, what percentage of:

Voting interest in the firm? _____ %

Financial interest in the firm? _____ %

7. Designation Affidavit for Firm Permit Renewal

Read all statements and sign the affidavit below.

- 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.
- 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 renewal application and that the statements are true and complete.	
Printed Name of Managing Partner/Shareholder/Officer	Signature of Managing Partner/Shareholder/Officer
Minnesota RAP Registration Number	Date

2016 FIRM PEER REVIEW STATEMENT

1. Did or will your firm do any compilation services...

in 2015? Yes No

in 2016? Yes No

If you answered "Yes" to **either** of the above, complete questions 2-5.

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. Affidavit:

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

Printed Name

Signature

Name of Firm

Date

**2016 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.

2016 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 _____
(First) (M.I.) (Last) (Suffix)

Preferred "mail to":

Former Name _____
(if applicable)

Home Business

Social Security # _____

Date of Birth _____
(MM) (DD) (YYYY)

Firm Name _____

Email _____

Work Phone _____

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