

2017 INDIVIDUAL CPA CERTIFICATE RENEWAL INSTRUCTIONS

ALL individuals MUST RENEW by December 31, 2016:

As of this year, ALL licenses—without exception—are annual, expiring on December 31.

Complete the applicable pages and send with your check (made payable to MN Board of Accountancy) **to the address above postmarked on or before December 31, 2016.**
A \$50 delinquency fee is required for renewals postmarked after that deadline.

Active certificate remaining Active: Complete pages **1, 2, 3** and **4**.

Inactive certificate remaining Inactive: Complete pages **1, 2** and **5**.

Active certificate **changing to Inactive**

- Complete pages **1, 2** and **5**.
- You are required to report your CPE for the 3-year period ending June 30, 2016, before you can change to the inactive status. If you have not already reported your CPE using the Board's [Online Services](#), also complete pages **3** and **4**.

Inactive certificate **changing to Active**

- Complete pages **1** and **2**.
- In addition to the above, you must also complete the [CPE Reporting Form for Status Change to Active](#) on the Board website (do not use pages 3 and 4 of this form).

Changing to Exempt

- Complete pages **1, 2**, and **6**.
- If your previous status was **Inactive**, you do not need to report CPE.
- If your previous status was **Active**, you are required to report your CPE for the 3-year period ending June 30, 2016, before you can change to exempt status. If you have not already reported your CPE using the Board's [Online Services](#), complete pages **3** and **4**.

Changing from Exempt to Active

- Do not use this form. Use the [Status Change Request Form](#) on the Board website.

Surrender certificate

- Complete pages **1** and **2**.

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 and email address become public record when licensure is granted pursuant to Minnesota Statutes section 13.41, subdivision 5 (2016).

2017 INDIVIDUAL CPA CERTIFICATE RENEWAL APPLICATION

ALL applicants regardless of certificate status must complete ALL questions on pages 1 and 2.

1. Personal Information (You must include both your home and work information even if you are self-employed.)

Military Status ▶ Are you active duty or within 6 months of discharge from active duty? No Yes

Preferred "mail to": Home Business

Not currently employed Retired

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

Employer Name _____

Certificate # _____

Work Phone _____

Home Phone _____

Work Fax _____

Home Address _____

Work Address _____

City _____

Work City _____

State _____ Zip _____

Work State _____ Work Zip _____

2. Select Status (Mark choice in first column)

<input checked="" type="checkbox"/>	Status for 2017	Renewal Fee (If renewal postmarked on or prior to 12/31/2016)	Renewal Fee (If renewal postmarked after 12/31/2016)
<input type="checkbox"/>	Active	\$100	\$150
<input type="checkbox"/>	Inactive	\$25	\$75
<input type="checkbox"/>	Change from Active to Inactive	\$25	\$75
<input type="checkbox"/>	Change from Inactive to Active	\$100	\$150
<input type="checkbox"/>	Exempt	\$0	\$50
<input type="checkbox"/>	Surrender Certificate	\$0	\$0

3. Do you work in public accounting as your primary occupation?

If **yes**, indicate business type below. If **no**, go to question 4.

Yes No

CPA Corporation

CPA Limited Liability Company

CPA Limited Liability Partnership

CPA Partnership

CPA Sole Proprietorship

Governmental (list agency below)

Note: All firms, including Sole Proprietorships, engaged in providing attest or compilation services for a client having its headquarters in Minnesota (as defined in [MN Rule 1105.4150](#)) or a firm with an office in Minnesota must obtain a [firm permit](#).

ALL APPLICANTS COMPLETE THIS PAGE

Skip to question 5 if you answered yes to question 3.

Name _____

4. For those not working in public accounting:

4a. Indicate business type below:

- College or University
- Law Firm
- Governmental (list agency): _____
- Financial Services Company
- Other not public accounting business

4b. In addition to your primary occupation (which you indicate is not public accounting) do you perform any public accounting work? Yes No

If **yes**, indicate the type of work below. If **no**, go to question 5.

- Compilations of Financial Statements, Audits or Reviews
- Tax Returns (not including immediate family)
- Management Consulting Services
- Other (please specify): _____

4c. In this secondary occupation, what name do you practice under?

4d. Indicate business type for secondary occupation:

- CPA Corporation
- CPA Limited Liability Partnership
- CPA Sole Proprietorship
- CPA Limited Liability Company
- CPA Partnership
- Other (please specify): _____

Note: All firms, including Sole Proprietorships, engaged in providing attest or compilation services for a client having its headquarters in Minnesota (as defined in [MN Rule 1105.4150](#)) or a firm with an office in Minnesota must obtain a [firm permit](#).

5. Have you been convicted of a felony in the past year? No Yes*

*If yes, include felony type, date, count, sentence and any other relevant information on a separate sheet.

6. Since your last renewal, have you had a CPA certificate, license or permit disciplined, denied, surrendered, suspended or revoked? No Yes*

*If yes, provide a statement of explanation on a separate sheet.

7. Read, sign and date the following:

Affidavit: I swear or affirm that I have read the foregoing renewal application and that the information is true and complete.		
Printed Name		Signature
Certificate Number	Date	Daytime Phone Number

ALL APPLICANTS COMPLETE THIS PAGE

8. Continuing Education

Refer to [MN Rules 1105.3000 – 1105.3200](#) for CPE requirements and limitations.

Non-Compliance Fees for Obtaining and/or Reporting CPE Late:

CPE hours must be completed prior to July 1, 2016, and must be reported by December 31, 2016. If hours used to satisfy the CPE requirement are earned after June 30, 2016, and/or hours are reported after December 31, 2016, CPE non-compliance fees apply.

*CPE non-compliance fees are based on the month in which the hours are reported and certificates of completion are submitted to the Board.

- If all of your CPE hours are earned prior to July 1, 2016, but are not reported to the Board by December 31, 2016, your CPE late reporting fee is listed in **column 2**.
- If you are using CPE hours obtained after June 30, 2016, your non-compliance fee is listed in **column 3**. **Include copies of your certificates of completion with this renewal form.**

Month in Which Hours Were Reported and Certifications of Completion Submitted	CPE Late Reporting Fee (All CPE hours must have been earned prior to July 1, 2016)	CPE Non-Compliance Fee for Hours Earned After June 30, 2016
January 2017		\$200
February 2017		\$225
March 2017		\$250
April 2017		\$275
May 2017		\$300
June 2017		\$325
July 2017	\$200	\$350

CPE Non-Compliance Fee* \$ _____

*Use the amount in the single **most-applicable** column (**2** or **3**); do not combine columns.

Non-Resident Certificate Holders:

If you hold an active certificate in the same state as your principal place of business, you do not need to meet *Minnesota* CPE hour requirements *as long as*

- you meet the CPE requirements of your state *and*
- that state has CPE requirements for renewal of a certificate or license.

(Note: Wisconsin residents must meet Minnesota CPE requirements.)



Enter abbreviation for your principal state of business below:

Continuing Professional Education Report

Name _____

If you **have not** already reported your CPE through the Board's [Online Services](#), complete this form.

ACTIVE OR "ACTIVE CHANGING TO INACTIVE": COMPLETE THIS PAGE

FISCAL YEAR 2014 (Hours completed July 1, 2013 to June 30, 2014)

Type of Credits	Course Hours from Approved Sponsors (Not including self-study)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor	Course Hours from Non-Approved Sponsors (Not including self-study)	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2014				

FISCAL YEAR 2015 (Hours completed July 1, 2014 to June 30, 2015)

Type of Credits	Course Hours from Approved Sponsors (Not including self-study)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor	Course Hours from Non-Approved Sponsors (Not including self-study)	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2015				

FISCAL YEAR 2016 (Hours completed July 1, 2015 to June 30, 2016)

Type of Credits	Course Hours from Approved Sponsors (Not including self-study)	Self-Study Course Hours from a NASBA-Approved Self-Study Sponsor	Course Hours from Non-Approved Sponsors (Not including self-study)	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2016				

Carryback hours used to satisfy the minimum requirements
(Include copies of certificates of completion and CPE Non-Compliance fee, if not already submitted.)

Grand Total for Three Years
(Must meet minimum requirement of 120 hours)

9. Designation Affidavit for Inactive Renewals

Complete only if you are electing to go inactive. **Please note:** Inactive licenses must be renewed annually.

Read all statements and sign the affidavit below.

1. I am not required to have an active certificate in Minnesota;
2. I will not use the CPA designation in a way that may lead a person to believe that I hold an active certificate in Minnesota;
3. I will place the word "inactive" adjacent to my CPA title;
4. I am not engaged in the practice of public accounting in Minnesota; and
5. I will not engage in the practice of public accounting in Minnesota without obtaining an active certificate.

Affidavit: I swear or affirm that I have read the foregoing renewal application and that the statements are true and complete.		
Printed Name		Signature
Certificate Number	Date	Daytime Phone Number

10. Notification of Election to Become Exempt from Certificate Renewal

Complete only if you are electing to go exempt.

Read all statements and sign the affidavit below.

- 1. I am not required to have an active certificate in Minnesota;
- 2. I am not engaged in the practice of public accounting in Minnesota;
- 3. I will not engage in the practice of public accounting in Minnesota without obtaining an active certificate.
- 4. I will not use the CPA designation in any manner or hold out in any manner (in accordance with the provisions of Minnesota Rules 1105.3700 (2015));
- 5. I certify that I have complied with all of the CPE requirements applicable to me; and
- 6. I understand the requirements in Minnesota Rules 1105.3700 (2015) relating to this election.

Affidavit: I swear or affirm that I have read the foregoing renewal application and that the statements are true and complete.		
Printed Name		Signature
Certificate Number	Date	Daytime Phone Number