

2018 INDIVIDUAL CPA CERTIFICATE RENEWAL INSTRUCTIONS

ALL individuals MUST RENEW by December 31, 2017
A \$50 delinquency fee is required for renewals postmarked after that date.

Complete the applicable pages and send with your check (payable to **Board of Accountancy**) to the address above.
No cash, credit card, or bill pay. Renewals received without payment ENCLOSED will be returned.

ACTIVE certificate remaining ACTIVE:

- Complete pages **1** and **2**
- If you have not already reported your CPE using the Board's [Online Services](#), also complete pages **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, 2017, 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** only.
- Also complete the [CPE Reporting Form for Status Change to Active](#) found on the Board website.

Changing to EXEMPT

- Complete pages **1, 2,** and **6**.
- If your status is **Inactive**, you do not need to report CPE.
- If your status is **Active**, you are required to report your CPE for the 3-year period ending June 30, 2017, 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 renewal, 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 license renewal. 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 Statute §13.41, subdivision 2 (2016). All data except social security number become public record when licensure is granted pursuant to Minnesota Statute §13.41, subdivision 5 (2016).

2018 INDIVIDUAL CPA CERTIFICATE RENEWAL
ALL applicants regardless of certificate status must complete pages 1 and 2.

Payment is by check. No cash, credit card, or bill pay.
Renewals received without payment ENCLOSED will be returned.

1. PERSONAL INFORMATION

Military Only ▶ If you are active duty or within 6 months of discharge from active duty, check box:

All Applicants ▶ What is your preferred “mail to” address? Home Business
▶ Check the appropriate box if you are: Not currently employed Retired

▼ **Provide Home and Work Contact Information**

If you are employed/self-employed, you must include **both** your home **and** work information.

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

Certificate # _____ Employer Name _____

Home Phone _____ Work Phone _____

Home Address _____ Work Address _____

City _____ City _____

State _____ Zip _____ State _____ Zip _____

2. SELECT STATUS

Mark choice in first column. Pay the fee corresponding to your status type and when you are renewing.

✓	STATUS FOR 2018	RENEWAL FEE	
		Postmarked ON or BEFORE 12/31/17	OR Postmarked AFTER 12/31/17
	Active	\$100	\$150
	Inactive	\$25	\$75
	Change from Active to Inactive	\$75	\$75
	Change from Inactive to Active	\$100	\$150
	Exempt	\$0	\$50
	Surrender Certificate	\$0	\$0

ALL APPLICANTS COMPLETE THIS PAGE

3. Do you work in public accounting as your *primary* occupation? Yes No
 If **yes**, indicate business type below. If **no**, go to question 4.

- | | |
|--|--|
| <input type="checkbox"/> CPA Corporation | <input type="checkbox"/> CPA Limited Liability Company |
| <input type="checkbox"/> CPA Limited Liability Partnership | <input type="checkbox"/> CPA Partnership |
| <input type="checkbox"/> CPA Sole Proprietorship | <input type="checkbox"/> Governmental |

4. If you have a *secondary* occupation for which you use your CPA designation, answer A-C.
 If **not applicable**, skip to question 5.

A. What name do you practice under? _____

B. Indicate the business type:

- | | |
|--|--|
| <input type="checkbox"/> CPA Corporation | <input type="checkbox"/> CPA Limited Liability Company |
| <input type="checkbox"/> CPA Limited Liability Partnership | <input type="checkbox"/> CPA Partnership |
| <input type="checkbox"/> CPA Sole Proprietorship | |

C. Do you perform any compilation of financial statements, audits or reviews? Yes No

Note: All firms, including sole proprietors, 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](#) and renew that permit every year.

5. Have you been convicted of a felony in the past year? No Yes*
 *If **yes**, provide a statement of explanation 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.	
Signature	
Printed Name	Date

8. CONTINUING PROFESSIONAL EDUCATION

Name _____

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

NOTE: If you already reported your CPE (or CPE exemption) through [Online Services](#) or your 2017 status was Inactive, you can skip [Question 8 \(pages 3 and 4\)](#).

A. Are you a non-resident of Minnesota seeking exemption from Minnesota CPE requirements?

If **no**, skip to [B](#). If **yes**, read and complete the box below. (**Note:** Wisconsin residents are not eligible.)

I hold an active certificate in the same state as my principal place of business, which is NOT Minnesota. I meet the CPE requirements of my state, *and* that state has CPE requirements for certificate renewal.

Signature _____

Principal State for Business
(For example, "Iowa" or "IA") _____

B. Did you **a)** complete all CPE hours necessary to satisfy the current 1-year and rolling 3-year CPE requirements by or before June 30, 2017 **and b)** submit this renewal postmarked by or before December 31, 2017?

Yes No

If **yes**, skip to [page 4](#) and provide all CPE hours **not already recorded** in [Online Services](#).

If **no**, review which **ONE** of the two situations below ([C](#) or [D](#)) applies to you. **ONLY ONE can apply.**

C. Did you complete ANY CPE **AFTER** July 1, 2017 ("carryback hours") in order to satisfy the current 1-year or rolling 3-year CPE requirements?

If **yes**, review the chart to the right to determine your **LATE EARNING** noncompliance fee. Record the fee in [E](#) below. Your fee is determined by the month in which you **submit to the Board** the certificates of completion for the hours you carry back, not the month in which you earn the hours. (**Note:** Do not report here carryback hours you **already reported** to the Board.)

Month CPE Docs Submitted	Fee Amt
January 2018	\$200
February 2018	\$225
March 2018	\$250
April 2018	\$275

If **no**, review [D](#) below.

D. Did you complete ALL your required CPE **BY OR BEFORE** June 30, 2017, **but failed to report it** by or before December 31, 2017? (**Note:** If you already determined "[C](#)" applies to you, then "[D](#)" does not.)

If **yes**, review the chart to the right to determine your **LATE REPORTING** noncompliance fee. Record the fee in [E](#) below.

Month Renewal Submitted	Fee Amt
January 2018	\$50
February 2018	\$75
March 2018	\$100
April 2018	\$125

E. Record your CPE Fee:

\$ _____

Correctly calculated, this fee **plus** your license fee from [page 1](#) is your **TOTAL DUE** to the Board. After determining your fee, provide on [page 5](#) your CPE hours **not already recorded** in [Online Services](#).

The fees listed on this page apply only to CPE for the current 1-year reporting cycle. If the CPE you report on [page 4](#) puts you out of compliance in any other reporting cycle, you may owe additional fees. Contact the Board for assistance.

CPE REPORTING TABLE

Name _____

Complete this form if you **have not** already reported your CPE through the Board's [Online Services](#) and you did not claim exemption on [page 3 \(Question 8A\)](#).

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

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 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, 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				

FISCAL YEAR 2017 (Hours completed July 1, 2016 to June 30, 2017)

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, 2017				

Carryback hours used to satisfy the minimum requirements (Include copies of certificates of completion for carryback hours.)	
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Grand Total for Three Years (Must meet minimum requirement of 120 hours)	
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9. DESIGNATION AFFIDAVIT FOR INACTIVE RENEWALS

Complete only if you are electing to go inactive. **Please note:** Inactive is a status that requires annual renewal.

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 and 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.	
Signature	
Printed Name	Date

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 and will not engage in the practice of public accounting in Minnesota without obtaining an active certificate;
3. I will not use the CPA designation in any manner or hold out in any manner (in accordance with the provisions of Minnesota Rule 1105.3700 (2015)).

Affidavit: I swear or affirm that I have read the foregoing renewal application and that the statements are true and complete.

Signature

Printed Name

Date

ELECTING TO BECOME EXEMPT: COMPLETE THIS PAGE