

## 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**.

### **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 remaining INACTIVE: Complete pages **1, 2** and **5**.

### **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.

#### NOTICE OF COLLECTION OF PRIVATE DATA

In accordance with the Minnesota Government Data Practices Act (MN Statute §13.04, Subd. 2), the Board is required to inform you of your rights as they pertain to private data collected from you on this application for licensure renewal. The data you furnish on the application will be used by the Board to assess your qualifications for renewal. You are not legally required to provide this data; however, if you fail to do so, the Board may be unable to approve your application or issue your license. Additionally, pursuant to Minnesota Statutes §270C.72, subdivision 4 (2016) the Board must provide the Commissioner of the Minnesota Department of Revenue a list of all applicants, including name, address and social security number or Individual Tax Identification Number (ITIN), each calendar year for the purpose of identifying individuals owing delinquent taxes. Pursuant to Minnesota Statutes §13.41, subdivision 2 (2017), all application data, except social security number, become public record when licensure is granted. The Board will not share your private data with other persons or agencies unless you authorize its release or it is required by law.

**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. Since your last renewal, have you been convicted of a felony or any other discreditable act?**  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:**

<b>Affidavit: I swear or affirm that I have read the foregoing renewal application and that the information is true and complete.</b>	
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 at [boa.state.mn.us#cpechart](#). Your **LATE EARNING** noncompliance fee is in the **2017** row and the **right** column if your completed renewal (which includes Certificates of Completion for your carryback hours) is **postmarked by the month listed on the chart**. Fees increase \$25 per month. Record the fee in [E](#) below.

(**Note:** Do not report here carryback hours you already reported to the Board.)

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 at [boa.state.mn.us#cpechart](#). Your **LATE REPORTING** noncompliance fee is in the **2017** row and the **left** column if your completed renewal is **postmarked by the month listed on the chart**. Fees increase \$25 per month.

### 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				
<b>Total for fiscal year ending June 30, 2015</b>				

## 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				
<b>Total for fiscal year ending June 30, 2016</b>				

## 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				
<b>Total for fiscal year ending June 30, 2017</b>				

**Carryback hours used to satisfy the minimum requirements**  
(Include copies of certificates of completion for carryback hours.)

**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 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.

<b>Affidavit: I swear or affirm that I have read the foregoing renewal application and that the statements are true and complete.</b>	
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 (2018)).

**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**