

## 2018 CPA FIRM PERMIT RENEWAL INSTRUCTIONS

### Dissolutions/Mergers:

If your CPA firm has dissolved or merged with a firm in the past year, please notify the Board in writing.

### Firm Name Changes:

**Firms cannot renew under a new name until the Board has approved the firm name change.**

**First** submit the [CPA Firm Name Change Request Form](#) found on the Board website.

Once you receive approval from the Board, you may submit a renewal under the new name.

**ALL firms MUST RENEW by December 31, 2017**

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

**Please Note:** Firm permits cannot be renewed until the individual CPAs who are required by [Minnesota Rule 1105.4000.D](#) to renew have already done so.

Send the renewal form and associated documents along 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.**

### Complete and return these REQUIRED items:

1. Firm Permit Renewal (pages **1** and **2**)
2. Updated List of Employees (see **question 6 on page 1**)
3. Firm Peer Review Statement (page **3**)
4. Workers' Compensation Liability Certificate of Compliance (page **4**)
5. Payment of the **firm** permit renewal fee
  - Firms with offices only in Minnesota: **\$35.00**
  - Firms with one or more offices in another state: **\$68.00**

**Note:** Do **NOT** include **individual** renewal forms or payments with your **firm** permit renewal.

### Complete and return the following items if applicable:

1. Minnesota Non-CPA Owner of Firm Statement Form (page **5**)  
Complete a form and include **\$45.00** fee for **each** Minnesota Non-CPA Owner.
2. List of firm locations (see **question 3 on page 1**)

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 CPA FIRM PERMIT RENEWAL

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

### 1. FIRM INFORMATION

Firm Name \_\_\_\_\_ Firm Permit # \_\_\_\_\_

Contact Name \_\_\_\_\_ Main Phone \_\_\_\_\_  
(First) (Last)

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

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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

No—Firm permit renewal fee is **\$35.00** (\$85, if renewal postmarked after December 31, 2017)

Yes—Firm permit renewal fee is **\$68.00** (\$118, if renewal postmarked after December 31, 2017)

### 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:

CPA Corporation

CPA Limited Liability Company

CPA Limited Liability Partnership

Foreign Firm Practicing in Minnesota

CPA Partnership

### 5. Does your firm have more than one CPA? No Yes

### 6. LIST OF EMPLOYEES/OWNERS:

Review the list of CPAs and owners at your firm that the Board recently mailed to you and follow the instructions included. Return the original copy—marked with any updates—along with this completed renewal form. Even if you have no changes to the list or even if it is blank (indicating no CPAs at your firm are licensed in Minnesota), enclose it with this renewal.

**7. List of Minnesota non-CPA owners:\***

Provide the names of all non-CPA owners, partners, members, shareholders, directors and officers of the firm who reside in Minnesota.

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

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

**9. DESIGNATION AFFIDAVIT FOR FIRM PERMIT RENEWAL**

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

1. The firm has verified that two-thirds of all CPA owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active certificate for 2018.
2. All attest and compilation services rendered by the firm in this state are under the charge of a person holding a valid certificate with an active status or a person who has been granted practice privileges under Minnesota Statute §326A.14 (2016).
3. The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7850.F (2015).
4. The firm has verified that—if applicable—all Minnesota non-CPA owners have completed a Minnesota Non-CPA Owner of Firm Statement and registered with the Board.
5. All individual employees of the firm who have been granted practice privileges under Minnesota Statute §326A.14 (2016), or who hold certificates and reside or practice in this state and those persons specified in part 1105.4000.D (2015), who are responsible for supervising attest or compilation services or who sign or authorize someone to sign an accountant’s report on financial statements have met the competency requirements set out in professional standards.

<b>Affidavit: I swear or affirm that I have read the foregoing renewal application and that the statements are true and complete.</b>		
Printed Name of Managing Partner/Shareholder/Officer		Signature of Managing Partner/Shareholder/Officer
Certificate Number	State of Issuance	Date

## 2018 FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?	2017		2018	
Statements on Auditing Standards (SAS)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Accounting and Review Services (SSARS)*	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Attestation Engagements (SSAE)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Generally Accepted Government Auditing Standards (the Yellow Book)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
PCAOB Auditing Standards	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

\* Excludes engagements done under SSARS No. 21, AR-C section 70

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 attest or 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 peer review requirements. I further certify that this information is correct and understand that my deliberate misrepresentation may result in disciplinary action against my certificate and/or the firm permit.

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Date

If you answered **“Yes”** to **any** item in question 1 above, **complete questions 2-5 below**.

**Note:** Under [MN Statute 326A.05 Subd. 8](#) 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 1105.5100](#).

**2. Is your firm registered with the Public Company Accounting Oversight Board (PCAOB)?**  Yes  No

If yes: A. What year was it registered? \_\_\_\_\_  
B. When was the last review report on your public practice released by the PCAOB? \_\_\_\_\_  
(If none released, write “none released.”)

**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)

**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-CPA OWNER OF FIRM STATEMENT

Complete if you are a **non-CPA 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