

2018 RAP FIRM AND SOLE PROPRIETOR PERMIT RENEWAL INSTRUCTIONS

Dissolutions:

If your firm/sole proprietorship has dissolved 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 [RAP 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/sole proprietorships (hereafter, "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 RAPs who are required by [Minnesota Rule 1105.7100.D](#) to renew have already done so.

Send the renewal form and associated documents 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. Firm Peer Review Statement (page **3**)
3. Workers' Compensation Liability Certificate of Compliance (page **4**)
4. Payment of the firm permit renewal fee:
 - Sole Proprietor RAP Firms: **\$35.00 + \$50 delinquency fee**
 - All other RAP Firms: **\$100.00 + \$50 delinquency fee**

Complete and return the following items if applicable:

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

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 permit 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 RAP FIRM AND SOLE PROPRIETOR PERMIT RENEWAL

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

1. FIRM INFORMATION

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

Firm Name _____ Firm Permit # _____

Contact Name _____ Main Phone _____
(First) (Last)

Firm Address _____

City _____ State _____ Zip _____

2. 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.

3. TYPE OF FIRM AND RENEWAL FEE (Mark choice in first column)

✓	FIRM TYPE	RENEWAL FEE	
		Postmarked ON or BEFORE 12/31/17	Postmarked AFTER 12/31/17
	Sole Proprietorship	\$35	\$85
	Corporation	<div style="font-size: 4em; opacity: 0.5; transform: rotate(-45deg); position: absolute; top: 50%; left: 50%;">NO LONGER APPLICABLE</div>	\$150
	Limited Liability Partnership		
	Partnership		
	Limited Liability Company		
	Foreign Firm Practicing in Minnesota		

4. List all RAPs and/or CPAs at your firm and provide the requested detail. Attach list, if necessary.

Name	Minnesota RAP Registration/CPA Certificate # (if applicable)	Owner, manager, director or officer?		Practicing in Minnesota?	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

5. List of Minnesota non-RAP owners:*

Provide the names of all non-RAP owners, managers, directors and officers of the firm who reside in Minnesota.

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

NOTE: A CPA may not be an owner in a RAP Firm [[MN Rule 1105.7100\(F\)](#)].

_____	_____
_____	_____
_____	_____
_____	_____

6. Non-RAP owners—resident and nonresident combined—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.

1. The firm has verified that all RAP owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active registration for 2018.
2. 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.
3. The firm has verified that—if applicable—all Minnesota non-RAP owners have completed a Minnesota Non-RAP Owner of Firm Statement and registered with the Board.
4. 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 application and that the statements are true and complete.

Printed Name of Partner/Shareholder/Officer	Signature of Partner/Shareholder/Officer	Date
---------------------------------------------	------------------------------------------	------

2018 FIRM PEER REVIEW STATEMENT

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

in 2017? Yes No

in 2018? Yes No

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

Signature

Printed Name

Date

If you answered "Yes" to any item in question 1 above, complete questions 2-6 below.

Note: Under [MN Statute 326A.06\(b\)](#) 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 1105.7100\(G\)](#) and [MN Rule 1105.7400](#).

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)

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-RAP OWNER OF FIRM STATEMENT

Complete if you are a **non-RAP 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