

2019 CPA SOLE PROPRIETOR 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, 2018

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 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
 - Firms with offices only in Minnesota: **\$35.00**
 - Firms with one or more offices in another state: **\$68.00**

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.

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. The data you furnish on the application will be used by the Board to assess your qualifications for licensure.

Minnesota Statutes §270C.72, subdivision 4 (2016) requires the Board to provide the Commissioner of the Minnesota Department of Revenue a list of all entities, including name, address, and Minnesota Tax ID number or FEIN, each calendar year for the purpose of identifying entities owing delinquent taxes. 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 become public record when licensure is granted pursuant to Minnesota Statutes section 13.41, subdivision 5 (2017). The Board will not share your private data with other persons or agencies unless you authorize its release or it is required by law or court order.

2019 CPA SOLE PROPRIETOR 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

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 an office in a state other than Minnesota?

No—Firm permit renewal fee is **\$35.00** (\$85, for renewal postmarked after December 31, 2018)

Yes—Firm permit renewal fee is **\$68.00** (\$118, for renewal postmarked after December 31, 2018)

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. List of Sole Proprietor Firm “Owners”

Please read carefully. Instructions have changed with this 2019 renewal.

List all owners (see [MN Rule 1105.4000.D](#)) at your firm whose principal place of business or residence is in Minnesota. Do not list employees who are **not** owners, even if licensed.
Single-owner firms: List that single owner. Attach a sheet if necessary.

Name	MN CPA Certificate or RAP Registration # (if applicable)	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

5. Owners Who Are Not CPAs or RAPs

If you listed anyone in [Question 4: Lists of Sole Proprietor Firm Owners](#) who is **not a CPA or a RAP** but **who is a Minnesota resident**, complete a Non-CPA/Non-RAP Owner of Firm Statement (page 5) and enclose a \$45.00 fee for **each** such owner.

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

*Include any RAP owners in this percent.

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.

If a statement does **not** apply to your firm, mark "N/A" in the box next to that statement.

1. I have an active Minnesota CPA certificate for 2019 or am submitting my active CPA certificate renewal for 2019 with this sole proprietor firm renewal.
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 Rule 1105.7850.F (2017).
4. The firm has verified that all owners who are not CPAs or RAPs have completed a Non-CPA/Non-RAP 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 Minnesota Rule 1105.4000.D (2017), 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.

▼

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

Signature of Certificate Holder/Owner

Printed Name of Certificate Holder/Owner

Date

2018 FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?	2018		2019	
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

* 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 2-4 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. Indicate the Report Acceptance Body (RAB) you are/will be working with:

AICPA MAPA MNCPA Other (specify): _____

3. What 12-month period will be reviewed during your next required peer review?

_____/_____/_____ to ____/____/_____
(Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

4. Affidavit: I certify that the information provided above is complete and accurate.

Signature

Printed Name

Date

**2019 WORKERS' COMPENSATION LIABILITY
CERTIFICATE OF COMPLIANCE**

1. Firm Information

Firm Name _____

Contact Name _____

Address _____

City _____

State _____ Zip _____

2. Mark 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.

**2019 MINNESOTA NON-CPA/NON-RAP
OWNER OF FIRM STATEMENT**

Complete if you are not a CPA or RAP but **are a firm 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.

Legal 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