

**APPLICATION FOR MINNESOTA CPA CERTIFICATE (LICENSE)
BY NON-MINNESOTA EXAM CANDIDATE**

INSTRUCTIONS

1. Complete your application thoroughly, and 'sign.' You can leave off and return to an application later, if you cannot complete all questions (prior to paying) at one time.
2. **Submit payment (\$150 application fee and applicable credit card fee) through the online system. You must pay before your application is opened with the Board.**
3. Once you have submitted payment, you will have access to the "Documents" section, which you will need for most of the remaining steps (those indicated "Documents").
4. **DOCUMENTS: Authorization for Interstate Exchange of Examination & Certificate/ License Information.** Download the form and send it to a state in which you hold a CPA license in good standing. If that state does not also hold your CPA exam scores (or if you have never been licensed), you must send a copy to the state that holds your exam scores. **You are responsible for any fees other states may require for this service.** The verification forms (or your state's equivalent) can be emailed (boa@state.mn.us), but it must be by that state (you cannot forward).
5. **Ethics Exam** – All Minnesota CPA certificate applicants are required to pass the AICPA self-study [Comprehensive Professional Ethics Exam \(For Licensure\)](#). It cannot be taken more than two years preceding your application date. Contact the AICPA at 888-777-7077 for information on the examination. Specify when you sign up for the exam that you want an official copy of your results sent to Minnesota.
6. **DOCUMENTS:** Download, print and mail the **Personal Reference** forms to your references. Instruct your reference to complete the bottom portion **and send the form directly to the Board office** (by mail or email). Your references cannot be related to you and they must have known you for a minimum of two years. You **can** have someone verifying your experience also be a personal reference.
7. Submit to the Board any transcripts needed to document **all** 150 semester (225 quarter) hours of qualifying education required for licensure. These should be the same institution(s) you list in your application (step 1). **Do not open the transcript record.** Send it as sealed by the institution or have it mailed directly to us. Transcripts may also be emailed from the institutions to boa@state.mn.us.
If you have been licensed for four or more years in another state: You do not need to submit transcripts if
 - a) you can submit four or more years of verified experience (see step 8) earned after you passed the CPA exam and within ten years of your application to Minnesota ([MN Statute 326A.04.3](#)), **and**
 - b) you submit CPE as detailed in step 9.
8. **DOCUMENTS:** Download, print and mail the **Experience Verification** form(s) and have Part 2 completed by the verifying CPA(s) **and sent by them directly to the Board office** (by mail or email). If one individual cannot verify the full duration of required experience, submit as many additional forms as are necessary to meet the requirements in [MN Rules 1105.2600 and 1105.2800](#). These should be the same people you listed in the application questions under step 1. Unless the situation in step 7 applies to you, you must submit the equivalent of one full-time year of experience.
9. **Continuing Professional Education** – If it has been more than three years since you first received notice that you passed the CPA exam, you must complete the [CPE Reporting Form for Status Change to Active](#) (under "Applications and Forms" on the Board website) showing 120 hours of CPE in the three-year period preceding this application. See [MN Rule 1105.3350](#).
10. All required documentation must be received prior to your **application** being reviewed by the Board.

Once all of the required documentation is received, your application will be reviewed at the Board's next regularly scheduled meeting (<https://boa.state.mn.us/meetings.html>).