

2022 INDIVIDUAL CPA CERTIFICATE RENEWAL INSTRUCTIONS

ALL Active or Inactive individuals MUST RENEW or make a status election by December 31, 2021.
A \$50 delinquency fee is added for renewals postmarked after that date.

All Inactive and most Active licensees should renew online: boa.state.mn.us/renewal
Licensees who have carryback or prior-year CPE to report or
have had disciplinary action since their last renewal must use this paper renewal.

This form expires January 7, 2022. After that date, use the 2022 Late Renewal Form.

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 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 changing to **INACTIVE**:

- Complete pages **1, 2** and **5**.
- You must meet CPE requirements for the current 3-year period before you can change to inactive status. If you have not already reported your CPE through [Online Services](#), also complete pages **3** and **4**.

REMINDER: You cannot be a Minnesota firm owner and hold an Inactive license. Inform the Board in writing regarding dissolving your sole proprietorship/CPA firm or removing your name from the list of owners.

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.

INACTIVE remaining **INACTIVE**:

- Use the Board's [Online Services](#).

SURRENDER certificate:

- Complete pages **1** and **2**.

NOTE: Know your options other than surrender. Review the statuses below.

NOTE: CPE earned 7/1/20-9/30/20 **and reported for FY 2020** cannot be used to meet FY 2021 reporting requirements.

FOR OTHER STATUS CHANGES, USE THESE FORMS:

EXEMPT changing to **ACTIVE**: boa.state.mn.us/forms/StatusChangeActiveRequestForm.pdf

Changing to **EXEMPT**: <https://boa.state.mn.us/forms/ExemptElectionForm.pdf>

Changing to **RETIRED**: <https://boa.state.mn.us/forms/RetiredRequestForm.pdf>

If you have questions regarding your renewal, please call 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 renewal. The data you furnish on the application will be used by the Board to assess your qualifications for renewal. Pursuant to Minnesota Statutes §270C.72, subdivision 4 (2020) 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 (2020), all application data, except name and designated address, are private data until licensure is granted. When licensure is granted, all data, except social security number and non-designated address, become public record.

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.

2022 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.**

This form expires January 7, 2022. After that date, use the 2022 Late Renewal Form.

ALL APPLICANTS COMPLETE THIS PAGE

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.

Full Legal Name _____
(First) (Middle) (Last) (Suffix)

Certificate # _____ Employer Name _____

Home Phone _____ Work Phone _____

Home Address _____ Work Address _____
(Provide street address) (Provide street address)

City _____ City _____

State _____ Zip _____ State _____ Zip _____

2. SELECT STATUS

Mark choice in first column. Enclose the fee corresponding to your status type with your renewal.

▼ Select	STATUS FOR 2022	RENEWAL FEE	
		Postmarked ON or BEFORE 12/31/21	OR Postmarked AFTER 12/31/21
	Active	\$100	\$150
	Change from Active to Inactive	\$25	\$75
	Change from Inactive to Active	\$100	\$150
	Surrender Certificate	\$0	\$0

3. Do you work in public accounting as your primary employment?

If yes, indicate business type below. If no, go to question 4.

- CPA Corporation, CPA Limited Liability Company, CPA Limited Liability Partnership, CPA Partnership, CPA Sole Proprietorship, Governmental

4. Do you have secondary employment for which you use your CPA designation?

Yes - Answer A-C below. No - Skip to question 5.

A. List the name do you practice under:

B. Indicate the business type:

- CPA Corporation, CPA Limited Liability Company, CPA Limited Liability Partnership, CPA Partnership, CPA Sole Proprietorship

C. Do you perform any compilation of financial statements, audits or reviews?

Note: All firms, including sole proprietors, engaged in providing attest or compilation services for a client having its headquarters in Minnesota... *If yes, attach a statement of explanation.

5. Since your last renewal, have you been convicted of a crime or any other discreditable act?

No Yes*

*If yes, attach a statement of explanation.

6. List all US jurisdictions in which you hold a CPA license (You may use two-letter postal abbreviation):

Empty box for listing jurisdictions.

7. Since your last renewal, have you had a CPA certificate, license or permit disciplined, surrendered, suspended or revoked?

No Yes*

*If yes, attach a statement of explanation.

8. Read, sign and date the following:

Declaration box with fields for Signature, Printed Name, and Date.

ALL APPLICANTS COMPLETE THIS PAGE

Minnesota Rules 1105.5600, Subpart 1, states, in part : "The grounds for revocation and suspension of certificates, registrations, and permits, and other disciplinary action against licensees, certificate holders, applicants, and individuals with privileges under Minnesota Statutes, section 326A.14 ... include the following particular grounds for disciplinary action:.... violations of the act or rules promulgated under the act, within the meaning of Minnesota Statutes, section 326A.08, subdivision 5, paragraph (a), clause (1), including: using the CPA title or providing attest or compilation services in this state without a certificate with an active status, registration, or permit to practice issued under Minnesota Statutes, sections 326A.04 and 326A.05, or without properly qualifying to practice across state lines under the substantial equivalency provision of the act."

9. 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](#), you can skip Question 9 (skip 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.

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. If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.

Signature _____

Principal State for Business
(For example, "Iowa" or "IA") _____

IMPORTANT: If you do not claim the CPE exemption by December 31, 2021, you owe the same CPE fees as described in "**D**" below. Record your CPE fee due in "**E**."

B. Did you a) complete all CPE hours necessary to satisfy the current 1-year and rolling 3-year CPE requirements on or before June 30, 2021 and b) submit this renewal postmarked by or before December 31, 2021?

Yes No

If **yes**, skip to [page 4](#). Provide CPE hours **not reported** in [Online Services](#) and complete "Required" section.

If **no**, review which **ONE** of the two situations below (**C** or **D**) applies to you. **ONLY ONE can apply.**

C. Do you need to report "carryback hours" (for FY 2021 only: hours earned after 6/30/2021) in order to satisfy CPE requirements?

If **yes**, review the chart at right to determine your **LATE EARNING** noncompliance fee. Record the fee in **E** below. Your fee is determined by the month in which you **submit to the Board** the certificates of completion for the hours you carry back (with the fee), not the month in which you earn the hours. Use the "Carryback" section to report just those hours carried back; report balance of hours earned in the FY 21 section. (**Note:** Do not report carryback hours you **already reported** to the Board.)

Month CPE Submitted	Fee Amt
October 2021	\$125
November 2021	\$150
December 2021	\$175

If **no**, review **D** below.

D. Did you complete all your required CPE on or before June 30, 2021, but failed to report it on or before December 31, 2021?

(**Note:** If you already determined "**C**" applies to you, then "D" does not.)

Month Renewal Submitted	Fee Amt
January 2022	\$50

If **yes**, review the chart at right to determine your **LATE REPORTING** noncompliance fee. Record the fee in **E** below.

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 4](#) 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. See the chart on the Board's website: boa.state.mn.us#cpechart.

ACTIVE OR "ACTIVE CHANGING TO INACTIVE/EXEMPT": COMPLETE THIS PAGE

CPE REPORTING TABLE

Name _____

Skip this page if you claimed exemption on [page 3 \(Question 9A\)](#) or if you have already reported all your FY 2019-2021 CPE through Online Services.

ACTIVE OR "ACTIVE CHANGING TO INACTIVE/EXEMPT": COMPLETE THIS PAGE

FY 2019 (Hours completed July 1, 2018 to June 30, 2019)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching					
Writing					
Independent Study					
FY 2019 TOTAL:					

FY 2020 (Hours completed July 1, 2019 to June 30, 2020)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching					
Writing					
Independent Study					
FY 2020 TOTAL:					

INSTRUCTIONS: Use this page to report FY 2021 CPE, if not already reported through Online Services.

- Do not re-report FY 2019 and FY 2020 hours unless you have corrections/additions. Reporting a "Grand Total" is optional.
- If you must carry back hours, list the hours **ONLY** in the "Carryback" section and follow the instructions noted there. **Do not list carryback in any "Fiscal Year" table.**

FY 2021 (Hours completed July 1, 2020 to June 30, 2021)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching					
Writing					
Independent Study					
FY 2021 TOTAL:					

CARRYBACK HOURS TOTAL:** _____

** If needed to satisfy the minimum requirements. **You must include copies of certificates of completion** for the courses carried back and the applicable CPE fee (see [page 3](#)) **with your renewal.**

GRAND TOTAL ALL THREE YEARS: _____

To renew, you must meet 1-year and rolling 3-year CPE requirements. See [MN Rule 1105.3000-3200](#).

10. DESIGNATION 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 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.

I declare that everything I have stated in this document is true and correct. If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.	
Signature	
Printed Name	Date