

2025 INDIVIDUAL CPA CERTIFICATE LATE RENEWAL INSTRUCTIONS

ALL individuals must renew or make a status election for 2025 by December 31, 2024, or delinquency fees apply.
A \$50 delinquency fee per year of expiration is included in the license fees on page 1;
however, CPE noncompliance fees may also apply (see page 3).

The license period for this renewal ends 12/31/2025.

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:

Not available if license expiration is 12/31/2023 or earlier.

- Complete pages **1, 2** and **5**.
- You must meet CPE requirements for the 3-year period ending June 30, 2024, 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. Sole proprietors must notify the Board in writing of the dissolution of the firm; CPA firms must notify the Board (see [MN Rules 1105.4100](#)) of the ownership change (or dissolution, if single-owner firm).

INACTIVE certificate changing to ACTIVE:

Not available if license expiration is 12/31/2023 or earlier.

- 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](#) if expiration is 12/31/2024. Otherwise, complete applicable pages of this form.

SURRENDER certificate:

- Complete pages **1** and **2**.
- NOTE: Know your options and the potential consequences of surrender.

FOR OTHER STATUS CHANGES, USE THESE FORMS:

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

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

Changing to **RETIRED**: 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 (Minnesota Statutes §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.

Minnesota Statutes §270C.72, Subd. 4 (2022) 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 §13.41, Subd. 2 (2022). All data become public record when licensure is granted pursuant to Minnesota Statutes §13.41, Subd. 5 (2022).

The Board will not share your private data with other persons or agencies unless it is required by law.

2025 INDIVIDUAL CPA CERTIFICATE LATE 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.

Delinquencies fees are included in section 2 below; however, CPE fees may also apply. See instructions and pages 3-4.

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 box if you are: ☐ Not currently employed

▼ Provide Home and Work Contact Information

If you are employed/self-employed, you must include **both** your home **and** work information.

All fields are required. Work remotely? List **employer** address under work address (**not** your home).

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 with this form the specific late renewal fee* corresponding to
YOUR STATUS AND **YOUR EXPIRATION DATE.** Do **NOT** combine columns.

▼ Select	STATUS FOR 2025	RENEWAL FEE IF POSTMARKED NO LATER THAN 12/31/2025 AND YOUR LICENSE EXPIRATION** DATE IS			
		12/31/2024	12/31/2023	12/31/2022	PRIOR
	Active	\$150	\$200	\$250	CONTACT THE BOARD FOR INSTRUCTIONS.
	Inactive	RENEW ONLINE	\$125	\$175	
	Change from Active to Inactive	\$75	NOT AVAILABLE (You must be current/in good standing at time of expiration to request change.)		
	Change from Inactive to Active	\$150			
	Surrender Certificate	\$0	\$0	\$0	

* You may also owe CPE noncompliance fees. See pages 3 and 4.

** If your license is revoked, do not use this form. Complete a [Reinstatement Application](#).

3. Since your last renewal, have you performed any compilations, audits or reviews?¹

☐ No ☐ Yes If Yes, on behalf of (leased to or employed) by what CPA firms?
(List all; include permit number, if known. Attach sheet, if necessary):

4. Do you practice/provide **certified public accounting** services at your **primary** place of employment (the employer you listed on page one)?¹

☐ Yes ☐ No

5. Do you have **secondary** employment for which you use your CPA designation?¹

☐ Yes - Answer A and B below. ☐ No - Skip to question 6.

A. List the firm name you practice under: _____

B. Indicate the business type:

☐ CPA Corporation ☐ CPA Limited Liability Company
☐ CPA Limited Liability Partnership ☐ CPA Partnership
☐ CPA Sole Proprietorship

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

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

☐ No ☐ Yes If yes, you must attach a statement of explanation.

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

☐ No ☐ Yes If yes, you must attach a statement of explanation.

9. Read, sign and date the following:

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

¹ [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.”

All firms, including sole proprietors, engaged in providing attest or compilation services for a client having its headquarters in Minnesota (as defined in [Minnesota Rules 1105.4150](#)) or a firm with an office in Minnesota must obtain a [firm permit](#) and renew that permit every year.

10. 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](#) or your 2024 status was Inactive, you can skip Question 10 (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 of Business
(For example, "Iowa" or "IA")

IMPORTANT: If you do not claim the CPE exemption by the reporting deadline for each applicable year, **you owe the same CPE fees** as described in "**D**" below. Record your CPE fee due in "**E**."

B. Since your last renewal, did you complete all CPE hours necessary to satisfy the 1-year and 3-year CPE requirements for each period on time and submit them to the Board on or prior to each period's reporting deadline?
(Note: If your license expired 12/31/2023 or earlier, your answer is "No.")

☐ Yes

☐ No

If **yes**, you can skip this section (pages 3 and 4).
If **no**, review which **ONE** of the two situations below (**C** or **D**) applies to you. **ONLY ONE can apply.**

C. Since your last renewal, did you complete any CPE after the earning deadline for any period ("carryback hours") in order to satisfy the 1-year or rolling 3-year CPE requirements for that period?

If **yes**, review the chart at [boa.state.mn.us/#cpechart](#). Your **LATE EARNING** noncompliance fee is in the **right** column. Select the correct period/year. 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. Fees increase \$25 per month. Record the fee in **E** below, and enter the total number of carryback hours in the "Carryback Hours" section of page 4. (Note: Do not list *previously reported* carryback hours.)

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

D. Since your last renewal, did you complete CPE for any period but fail to report it on or before the reporting deadline?

If **yes**, review the chart at [boa.state.mn.us/#cpechart](#). Your **LATE REPORTING** noncompliance fee is in the **left** column for the applicable year(s) if your completed renewal is **postmarked by the month listed on the chart**. Fees increase \$25 per month.

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](#).

If you are out of CPE compliance for more than one reporting period, you owe the applicable fees for each period. See [boa.state.mn.us/#cpechart](#) or contact the Board for assistance.

CPE REPORTING TABLE

Name _____

Skip this page if you claimed exemption on [page 3 \(Question 10A\)](#) or if you have already reported all your FY 2022-2024 CPE through Online Services.

FY 2022 (Hours completed July 1, 2021 to June 30, 2022)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing/Content Review					
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/Content Review					
Independent Study					
FY 2022 TOTAL:					

FY 2023 (Hours completed July 1, 2022 to June 30, 2023)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing/Content Review					
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/Content Review					
Independent Study					
FY 2023 TOTAL:					

INSTRUCTIONS: Use this page to report FY 2024 CPE, if not already reported through Online Services.

- Do not re-report FY 2022 and FY 2023 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 2024 (Hours completed July 1, 2023 to June 30, 2024)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing/Content Review					
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/Content Review					
Independent Study					
FY 2024 TOTAL:					

Enter carryback hours **ONLY** below (in no other cells):

CARRYBACK HOURS* TOTAL:	
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*If applicable/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:	
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To renew, you must meet all 1-year (20-hour minimum) **and rolling 3-year** (including 120-hour minimum) **CPE requirements**, See [MN Rule 1105.3000-3200](#).

DESIGNATION FOR INACTIVE RENEWALS

Complete and return **ONLY IF** you are electing **INACTIVE** status.
Please note: Inactive status 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