

2025 INDIVIDUAL CPA CERTIFICATE RENEWAL INSTRUCTIONS

ALL Active or Inactive individuals MUST RENEW or make a status election by December 31, 2024.
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 who have had disciplinary action since their last renewal must use this paper renewal.

This form expires January 3, 2025. After that date, use the 2025 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. 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:

- 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.

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 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 3, 2025. After that date, use the 2025 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 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 the fee* corresponding to your status type with your renewal**.

▼ Select	STATUS FOR 2025	RENEWAL FEE	
		Postmarked ON or BEFORE 12/31/24	OR Postmarked AFTER 12/31/24
	Active	\$100	\$150
	Change from Active to Inactive	\$25	\$75
	Change from Inactive to Active	\$100	\$150
	Surrender Certificate	\$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 Partnership
- CPA Sole Proprietorship
- CPA Limited Liability Company
- CPA Partnership

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.

ALL APPLICANTS COMPLETE THIS PAGE

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](#), 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 December 31, 2024, 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, 2024 and b) submit this renewal postmarked by or before December 31, 2024?

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 2024 only: hours earned after 6/30/2024) 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 Hours" section on [page 4](#) to report just those hours carried back; report balance of hours earned in the FY 2024 section. (**Note:** Do not report carryback hours you **already reported** to the Board.)

Month CPE Submitted	Fee Amt
October 2024	\$125
November 2024	\$150
December 2024	\$175
January 2025	\$200

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

D. Did you complete all your required CPE on or before June 30, 2024, but fail to report it on or before December 31, 2024?

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

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

Month CPE Submitted	Fee Amt
January 2025	\$50

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 \(Question 10A\)](#) or if you have already reported all your FY 2022-2024 CPE through Online Services.

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

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 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 1-year and rolling 3-year 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

INACTIVE OR “ACTIVE CHANGING TO INACTIVE”: COMPLETE THIS PAGE