

2025 RAP FIRM AND SOLE PROPRIETOR PERMIT LATE RENEWAL INSTRUCTIONS

ALL firms/sole proprietorships (hereafter, “firms”) MUST RENEW by December 31, 2024
A \$50 delinquency fee is required for each year a license is expired (incorporated into Fee Chart totals).

Please Note: Firm permits cannot be renewed until all of the RAP owners
(as defined in [Minnesota Rules 1105.7100.D](#)) have renewed.

Dissolved or merged? You **must** promptly notify the Board in writing ([Minnesota Rules 1105.7200](#)).
Firm name changing? You **must first** submit an [RAP Firm Name Change Request Form](#) found on the Board website. Only after approval can you renew/practice under the new name.

Send the renewal form and associated documents noted below 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](#))

Payment of the firm permit renewal fee:

- Sole Proprietor RAP Firms: \$35.00 + \$50 delinquency fee
- All other RAP Firms: \$100.00 + \$50 delinquency fee

NOTE: If your firm is required to register with the Minnesota Office of the Secretary of State, that registration must be active.

Complete and return the following items, IF APPLICABLE:

1. Minnesota Non-RAP Owner of Firm Statement Form (page [5](#))
Complete a form and include \$45.00 fee for **each** Minnesota Non-RAP Owner.
2. List of firm locations (see [question 2 on page 1](#))
3. Peer review documents (see [MN Rule 1105.5400](#)), if due prior to the date of renewal and not already submitted to the Board

Permit Fee Chart

Pick applicable year and office location type.
Do **NOT** combine columns or rows. Only one fee amount applies.

IF THE FIRM PERMIT EXPIRED ▼	RENEWAL FEE* IF POSTMARKED NO LATER THAN 12/31/2025	
	Sole Proprietor	Other Firm Type
12/31/2024	\$85*	\$150*
12/31/2023	\$135*	\$200*
12/31/2022 or prior	CONTACT BOARD	

* Plus \$45 per Minnesota non-RAP owner, if applicable.

If you have questions regarding your application, please call the Board office at 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 RAP FIRM AND SOLE PROPRIETOR PERMIT LATE RENEWAL

Payment is by check. No cash, credit card, or bill pay.
Renewals received without payment **ENCLOSED** will be returned.

1. FIRM INFORMATION

Firm Name _____ Firm Permit # _____

Managing Partner _____ Main Phone _____
(First) (Last)

Firm Address _____ FEIN/MN Tax ID _____
(Provide street address) (Leave blank if not applicable)

City _____ State _____ Zip _____

2. 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.

3. TYPE OF FIRM AND RENEWAL FEE (Mark choice in first column)

▼ Select	FIRM TYPE	RENEWAL FEE IF POSTMARKED NO LATER THAN 12/31/2025 AND YOUR PERMIT EXPIRATION DATE IS		
		12/31/2024	12/31/2023	12/31/2022 or earlier
	Sole Proprietorship	\$85	\$135	CONTACT BOARD
	Corporation	\$150	\$200	
	Limited Liability Partnership			
	Partnership			
	Limited Liability Company			
	Foreign Firm Practicing in Minnesota			

4. List of RAP Firm Owners

List all partners, members, shareholders, directors, and officers (“owners”) at your firm whose principal place of business or residence is in Minnesota. Attach a sheet if necessary. Do not list employees who are **not** owners, even if registered or licensed. Single-owner firms: List that single owner.

Name	MN 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

NOTE: A CPA may not be an owner in a RAP Firm [[MN Rule 1105.7100\(F\)](#)].

5. Non-RAP Owner of Firm Statement

If you listed anyone in question 4 above who is **not a RAP (nor a CPA)** but **who is a Minnesota resident**, complete a [Non-RAP Owner of Firm Statement](#) (page 5) and enclose a \$45.00 fee for **each** such owner.

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

Voting interest in the firm? _____ %

Financial interest in the firm? _____ %

7. DESIGNATION FOR FIRM PERMIT RENEWAL

Read all statements and sign below.

1. The firm has verified that all RAP owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active registration for 2025.
2. All owners, partners, shareholders, members, managers, directors and officers of the firm and individual employees who hold registrations and who are responsible for supervising compilation services or who sign or authorize someone to sign an accountant’s report on financial statements on behalf of the firm have met the competency requirements set forth in professional standards for such services.
3. The firm has verified that—if applicable—all Minnesota non-RAP owners have completed a Minnesota Non-RAP Owner of Firm Statement and registered with the Board.
4. All compilation services rendered by the firm in this state are under the charge of a person holding a valid registration with an active status. CPAs cannot provide services on behalf of a RAP firm unless the licensee complies with [Minnesota Statutes 326A.10\(k\)](#).

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.

Printed Name of Partner/Shareholder/Officer	Signature of Partner/Shareholder/Officer	Date
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2025 FIRM PEER REVIEW STATEMENT

1. Did or will your firm do any compilation services...

...since your last renewal? Yes No

...in 2025? Yes No

If you answered **"No"** to all items in question 1, **sign** below, then **skip** to the **next page**.

I declare 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. 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

If you answered **"Yes"** to any item in question 1 above, **complete questions 2-6 below**.

Note: Under [MN Statute 326A.06\(b\)](#) 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 1105.7100\(G\)](#) and [MN Rule 1105.7400](#).

2. Are you currently participating in a peer review program?

Yes No

3. Indicate the Report Acceptance Body (RAB) you are/will be working with:

AICPA MAPA MNCPA Other (specify): _____

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

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

5. Signature: 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

**2025 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 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. Signature:

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

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.

2025 MINNESOTA NON-RAP OWNER OF FIRM STATEMENT

Complete if you are a **non-RAP owner who is a resident of Minnesota**
(regardless of the firm's location[s])
and submit **\$45.00 fee**.

NOTE: A CPA may not be an owner in a RAP Firm [[MN Rule 1105.7100\(F\)](#)].

1. Personal Information

I am a resident of Minnesota.

Firm Name _____

Legal Name _____
(First) (M.I.) (Last) (Suffix)

Address _____
(Provide street address)

Former Name _____
(if previously used)

City _____

Work Phone _____ State _____ Zip _____

2. 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)

3. Signature:

I declare that everything I have stated in this document is true and correct, 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. 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

Date