

## RETIRED STATUS REQUEST INSTRUCTIONS

This form expires after December 31, 2025.

**The Board cannot hold requests for a future date. Do not submit your request until you are ready to retire.**

### Requirements: You must be

- 55 years of age or older;
- an Active or Inactive licensee in good standing (**IMPORTANT!** See section in green below\*) or hold exempt status; and
- retired in all jurisdictions from the practice of public accounting.
- **NOTE:** Your CPE must be in order.
  - If you are requesting status change after June 30, you must report qualifying CPE that meets the one-year and rolling 3-year requirement.
  - If you did not earn all required CPE for the current CPE reporting period, you will need to:
    - Report through online services all CPE that was earned ontime.
    - Earn the CPE, then provide certificates and the applicable carryback fee at the same time as you submit this form.

See [MN Statute 326A.045](#) and [MN Rule 1105.3000\(C\)](#).

**Status Change Fee:** Retired status has no fee **when requested prior to the expiration** (December 31) of your existing license (if currently Active or Inactive).

**If your license has expired since the most recent renewal period** (for example: expired 12/31/2024 and it is now 2025) **you must submit the \$50 late filing fee** by check or money order (made payable to **MN Board of Accountancy**), along with this request form.

**\*If your license has expired and you missed more than one December 31 renewal deadline** (for example: expired 12/31/2022 or 12/31/2023 and it is now 2025), **you must first get your license back in good standing by completing the prior renewal(s) before requesting retired status.**

Note that practicing or holding out as a Minnesota CPA without a license may be grounds for enforcement action ([MN Statute 326A.10](#)).

### How to Submit Your Retired Status Request:

**If no late filing fee is required**, you may email this form to [boa@state.mn.us](mailto:boa@state.mn.us). Put “Retired Status Request” and your Minnesota license number in the subject line.

**If you are required to submit the late filing fee**, you must send payment and this form **together by mail** (see address above and “Fee” section at left). **Fees and forms not submitted together will be returned.**

**Verifying Your Status:** You will receive notice from the Board of the change to retired status. You can also consult the “Find a CPA” lookup on the Board’s website: [boa.state.mn.us/findCPA.html](http://boa.state.mn.us/findCPA.html). You can check your existing license status and expiration date there as well, prior to submitting this change request.

Your retired status request will be processed as soon as possible; however, do allow up to 10 business days from the date the Board would have received your form before expecting to see the status change.

**Effective Date:** Your status change becomes effective **the day the Board approves your request**. As of that date, **you must not perform any work that requires an Active CPA license or otherwise hold out as a CPA**, other than using the title “CPA Retired” or “Retired CPA.” **You must comply with the terms of the retired designation (see form)**. Retired status requires no renewal.

### ATTENTION Firm Owners:

You cannot be an owner of a Minnesota sole proprietorship or CPA firm if you do not hold an active 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).

### 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. The data you furnish on the application will be used by the Board to assess your qualifications.

Minnesota Statutes §270C.72, Subd. 4 (2024) 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 (2024). All data become public record when licensure is granted pursuant to Minnesota Statutes section 13.41, Subd. 5 (2024). The Board will not share your private data with other persons or agencies unless it is required by law.

## RETIRED STATUS REQUEST FORM

Attach any CPE carryback certificates and noncompliance fees, if applicable, with a check or money order (US funds, made payable to **MN Board of Accountancy**). The Board is unable to accept cash, credit card, or other electronic forms of payment for the noncompliance fee.

**The Board cannot hold requests for a future date. Do not submit your request until you are ready to retire.**

This form expires after December 31 2025.

### 1. PERSONAL INFORMATION

If employed, what is your preferred "mail to" address?  
(If not currently employed, leave work information blank.)

☐ Home

☐ Business

Full LEGAL Name \_\_\_\_\_  
(Legal FIRST Name) (Legal MIDDLE Name) (Legal LAST Name) (Suffix)

Certificate Number \_\_\_\_\_ Employer Name \_\_\_\_\_

Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_

Home Address \_\_\_\_\_ Work Address \_\_\_\_\_  
(Provide street address) (Provide street address)

Home City \_\_\_\_\_ Work City \_\_\_\_\_

Home State \_\_\_\_\_ Home ZIP Code \_\_\_\_\_ Work State \_\_\_\_\_ Work ZIP Code \_\_\_\_\_

2. **Since your last renewal, have you been convicted of a crime or any other discreditable act?** ☐ Yes\* ☐ No  
\*If yes, provide a statement of explanation on a separate sheet.

3. **Since your last renewal, have you had a CPA certificate, license or permit disciplined, surrendered, suspended or revoked?** ☐ Yes\* ☐ No  
\*If yes, provide a statement of explanation on a separate sheet.

### 4. RETIRED STATUS REQUEST - Read all statements and sign below.

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. I am 55 years of age or older;</li> <li>2. My license was in good standing with the board at the time I last held a license under MN Statutes 326A (2024);</li> <li>3. I am not required to have an active certificate in Minnesota;</li> <li>4. I am no longer practicing public accounting in any jurisdiction and will not in future engage in</li> </ol> | <ol style="list-style-type: none"> <li>the practice of public accounting in Minnesota without obtaining an active certificate;</li> <li>5. 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; and</li> <li>6. I will place the word "retired" adjacent to my CPA title.</li> </ol> |
|--|---|

I swear or affirm that I have read the foregoing application and that the statements are true and complete. 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