

APPLICATION FOR MINNESOTA SOLE PROPRIETOR FIRM PERMIT INSTRUCTIONS

Understand the statutes and rules related to Sole Proprietor Permits prior to applying:

- **Initial firm permit REQUIREMENTS:** [MN Statute 326A.05](#) and [MNRules 105.4000-4200](#)
- **Peer review REQUIREMENTS:** [MN Rules 1105.4300 to 1105.5400](#)
- **Firm name REQUIREMENTS:** [MN 1105.6300 to 1105.6400](#)

Note: If your firm is registered with the Minnesota Secretary of State **OR** if the firm CPA owner(s) are not licensed in Minnesota, use instead the [CPA Firm Initial Application](#) form.

Complete and return these REQUIRED items:

1. Firm Permit Application (pages [1](#) and [2](#)).
2. Firm Peer Review Statement (page [3](#))
3. Workers' Compensation Liability Certificate of Compliance (page [4](#))
4. Firm permit application fee:
 - Firms with offices only in Minnesota: **\$35.00**
 - Firms with one or more offices in another state: **\$68.00**

Complete and return the following items if applicable:

- Minnesota Non-CPA/Non-RAP Owner of Firm Statement Form (page [5](#))
Complete a form and include an additional \$45.00 fee for each Minnesota non-CPA/non-RAP owner.
- List of firm locations (see [question 2 on page 1](#))
- A copy of any peer review completed within the last year (see Firm Peer Review Statement, page [3](#)). If existing, include Final Acceptance Letter, Reviewer's Report, Letter of Comment, Letter of Response, and Corrective Action.

NOTE: In order for the Board to review your completed application (meaning all required/applicable items have been submitted), it must be received in the Board office no later than 10 days prior to the next regularly scheduled Board meeting.

If you have questions regarding your application, please call the Board office at 651-296-7938.

NOTE: Incomplete applications without all required materials submitted expire six months from receipt by the Board.

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 licensure. The data you furnish on the application will be used by the Board to assess your qualifications for licensure. The collection of your social security number by the Board is required by both federal and state laws. If you fail to provide this data, the Board may be unable to approve your application or issue your license.

Federal law (42 U.S.C. 666(a)(13)) requires each state to collect social security numbers at the time of application for a professional or occupational license in order to improve effectiveness of child support enforcement.

Additionally, pursuant to Minnesota Statutes §270C.72, subdivision 4 (2022) 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 (2022), 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.

APPLICATION FOR MINNESOTA SOLE PROPRIETOR FIRM PERMIT

Payment of the **application fee** is by 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 application fee. Applications received without payment **ENCLOSED** will be returned.
Note: All registrations expire December 31, regardless of the date issued.

1. Firm Contact Information

PROPOSED Firm Name _____

Firm Address _____ FEIN # or MN Taxpayer ID # _____

City _____ State _____ ZIP Code _____ Main Phone _____

Name of Manager/Partner in Charge _____ Firm Permit # * _____
(Legal First Name) (Legal Last Name)

* The firm permit number is the same as the sole proprietor's individual certificate number.

2. Does your firm have an office in a **state other than Minnesota**?

☐ Yes—Firm permit application fee is **\$68.00** ☐ No—Firm permit application fee is **\$35.00**

3. Does your firm have more than one office in **Minnesota**? Yes* ☐ ☐ No

* If yes, attach a sheet listing the addresses for all offices and the person in charge at each.

4. Does your firm have more than one full-time active status CPA? ☐ Yes ☐ No

5. List all CPA and RAP Partners, Members, Managers, Shareholders, Directors, and Officers ("Owners") at your firm and provide the requested detail. **Attach list, if necessary.**

CPA (or RAP) Owner Name	Minnesota CPA Certificate or RAP Registration # (if applicable)	If no MN license, list a state where owner has current active license	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
			<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
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: MN Statute 326A.05, Subd. 6 requires you to notify the Board of any change in ownership or number or location of offices within Minnesota within 30 days of its occurrence.

6. List of Minnesota resident non-CPA/non-RAP owners:*

Provide the names of all non-CPA/non-RAP partners, members, shareholders, directors, or officers (“owners”) of the firm who reside in Minnesota. Attach list, if necessary.

* Be sure to complete a [Non-CPA/Non-RAP Owner of Firm Statement](#) (page 5) and enclose an additional \$45.00 fee for **each** individual listed.

_____	_____
_____	_____

7. Non-CPA/non-RAP owners—resident and nonresident combined—hold, in total, what percentage of:

Voting interest in the firm? _____ % Financial interest in the firm? _____ %

8. Does your firm hold or has it applied for a permit in any state other than Minnesota?

☐

Yes—**List all states below or, if necessary, attach a list.**

☐

No—Skip to Question 9.

--

9. If you answered “yes” to Question 7, was your permit/permit application in any of these states revoked, suspended, or denied?

☐

Yes—**Attach a statement of explanation.**

☐

No

10. DESIGNATION AFFIDAVIT FOR

SP FIRM PERMIT APPLICATION

If a statement does not apply to your firm, mark “N/A” in the box next to that statement.

Read all statements and sign the affidavit below.

1. I have an active Minnesota CPA certificate.
2. All attest and compilation services rendered by the firm in this state are under the charge of a person holding a valid certificate with an active status or a person who has been granted practice privileges under Minnesota Statute §326A.14 (2022).
3. The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7850.G (2023).
4. The firm has verified that—if applicable—all Minnesota non-CPA/non-RAP owners have completed a Minnesota Non-CPA/Non-RAP Owner of Firm Statement and registered with the Board.
5. All individual employees of the firm who have been granted practice privileges under Minnesota Statute §326A.14 (2022), or who hold certificates and reside or practice in this state and those persons specified in part 1105.4000.D (2023), who are responsible for supervising attest or compilation services or who sign or authorize someone to sign an accountant’s report on financial statements have met the competency requirements set out in professional standards.

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

Printed Name of Partner/Shareholder/Officer

Signature of Partner/Shareholder/Officer

Date

FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?	Current Year		Next Year	
Statements on Auditing Standards (SAS)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Accounting and Review Services (SSARS)*	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Attestation Engagements (SSAE)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Generally Accepted Government Auditing Standards (the Yellow Book)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
PCAOB Auditing Standards	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

* Excludes engagements done under SSARS No. 21, AR-C section 70

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

I swear or affirm 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.

Signature

Printed Name

Date

If you answered “Yes” to any item in question 1 above, **complete questions 2-5 below**.

Note: Under [MN Statute 326A.05 Subd. 8](#) and [MN Rule 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 1105.5100](#).

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 initial required peer review?

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

5. Affidavit: I certify that the information provided above is complete and accurate.

Signature

Printed Name

Date

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 the 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. Affidavit:

I certify that the information provided above is complete and accurate.

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.

**2026 MINNESOTA NON-CPA/NON-RAP
OWNER OF FIRM STATEMENT**

Complete this form and include an additional **\$45.00 fee**
for each firm owner who is a resident of Minnesota but is not a CPA or RAP.

1. Personal Information

<div style="display: flex; align-items: flex-start;"><div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 10px;"></div><div>I am a resident of Minnesota.</div></div> <div style="margin-top: 10px;">Legal Name _____ <small>(First Name) (Middle Name) (Last Name) (Suffix)</small></div> <div style="margin-top: 10px;">Address _____ <small>(Provide street address)</small></div> <div style="margin-top: 10px;">Work Phone _____</div>	<div style="margin-top: 10px;">Firm Name _____</div> <div style="margin-top: 10px;">Former Name _____ <small>(if used previously)</small></div> <div style="margin-top: 10px;">City _____</div> <div style="margin-top: 10px;">State _____ Zip _____</div>
--	--

2. What percentage of voting interest do you hold in the firm? _____ %

3. What percentage of financial interest do you hold in the firm? _____ %

4. 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)

5. Affidavit:

I certify that the above information is complete and accurate, 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.

Signature

Date