

STATUS CHANGE TO ACTIVE REQUEST FORM EXEMPT, RETIRE, AND INACTIVE SEEKING IMMEDIATE REACTIVATION INSTRUCTIONS

Payment of the **\$100 status change 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 status change fee. Forms received without payment **ENCLOSED** will be returned. Incomplete applications expire six months from receipt by the Board. **Note:** All licenses expire December 31, regardless of the date issued.

All statuses (Exempt, Retired, and Inactive) must complete and document **on these forms** 120 hours of CPE meeting the requirements in rule. The hours must be completed within **three calendar years prior to the date the Board receives your application**.

CPE previously reported to the Board may be used but **must be documented on these forms**. Do **not** submit Certificates of Completion. Do **not** attach your own forms or list, as this will result in your application being returned to you for completion.

- If your license is suspended or revoked, use the reinstatement form to first request reinstatement. You will then be directed as to subsequent forms to complete.
- Inactive licensees:
 - If you are seeking status change *as of your next license renewal*, do not use this form. Use the renewal form for that year, available once renewals open.
 - If your Inactive status license is **expired**, use the *most recent renewal form to renew*; do not use this form. Follow instructions on that form regarding selecting status change to Active.

Please review the CPE Requirements (from [MN Rules 1105.3000-3350](#)) summarized below and consult the [2019 Statement on Standards for CPE](#) and the [NASBA Fields of Study](#).

Approved CPE Sponsors

No self-study, nano learning or blended learning courses may be taken from any sponsor other than one approved for that particular method on the **NASBA Registry** ([MN Rule 1105.3100 Subp. 2](#)).

- [NASBA Registry of CPE Sponsors](https://www.nasbaregistry.org/sponsor-list) (<https://www.nasbaregistry.org/sponsor-list>)
- Not all sponsors on the Registry are approved for all methods (group live, self study, nano, etc) of CPE delivery. Check the detail for a particular sponsor on the registry list to confirm its approved delivery method(s).
- Office of the Legislative Auditor or State Auditor.
- CPA firms who have had a system review level peer review completed in the last three years and an unmodified report was filed with the Board (contact the firm or the Board to verify).
- Colleges and Universities whose academic programs qualify an initial license applicant to sit for the CPA Exam.
- CPE programs sponsored by professional organizations that are recognized by the Board as report acceptance bodies in [MN Rule 1105.5300](#).
- CPE programs sponsored by professional organizations that are recognized by another state's Board of Accountancy.

Non-Approved CPE Sponsors

Non-NASBA Registry/non-approved sponsors courses may be taken if the following are true:

- The courses contribute to your professional knowledge and competence.
- You have a minimum of 72 hours in the three-year reporting cycle from **approved** sponsors.
- The program meets the minimum standards in the version of the [Statement on Standards](#) in effect at the time the program was taken.
- None of the courses are self-study, nano learning, or blended learning. Non-NASBA Registry sponsors cannot be used for these means of earning CPE.
- Documentation for non-Registry/non-approved sponsor programs must consist of the following:
 - A certificate of attendance from the program sponsor containing the name and contact information of the sponsor, the program's title and description of the content, the date of the program, its location, and the number of CPE hours earned.
 - A copy of the detailed, timed agenda for the program
 - A statement by the licensee describing how the program contributes to the licensee's professional knowledge and competence

CPE Course-Type Requirements and Limitations

- Minimum of 8 hours of ethics CPE, specifically in regulatory (technical) or behavioral (nontechnical) ethics.
- Minimum of 24 hours from [group](#) or [blended learning](#) programs
- An identical self-study course may not be retaken for credit within the one-year CPE period (year)
- Minimum of 60 hours from technical learning activities as defined in the [NASBA Fields of Study \(July 2019\)](#)
- Minimum of 72 hours presented by approved sponsors (see first column)
- Maximum of 60 hours each for a) presenting or instructing qualifying courses or seminars, and b) authoring articles, books, or CPE courses for publication
- Partial-hour credits are allowed as specified in the [2019 Statement on Standards for CPE](#). These vary by delivery method. Consult [Standard 16](#) for details.

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 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, Subd. 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, Subd. 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, become public record.

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

**STATUS CHANGE TO ACTIVE REQUEST FORM
FOR EXEMPT OR RETIRED TO ACTIVE CHANGE AND
IMMEDIATE INACTIVE TO ACTIVE CHANGE**

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1. APPLICANT 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.

Legal
Name

(Legal FIRST Name)

(Legal MIDDLE Name)

(Legal LAST Name)

(Suffix)

Certificate # _____

Employer Name _____

Home Phone _____

Work Phone _____

Home Address _____
(Provide street address)

Work Address _____
(Provide street address)

City _____

City _____

State _____ Zip _____

State _____ Zip _____

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

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3. Have you been convicted of a crime or other discreditable act?

☐ Yes *If yes, you must attach a statement of explanation.*

☐ No

4. Have you had a CPA certificate, license or permit disciplined, denied, surrendered, suspended or revoked?

☐ Yes *If yes, you must attach a statement of explanation.*

☐ No

5. 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

6. CPE Reporting Form for “Inactive,” “Exempt” or “Retired” Changing to “Active”

Name _____

Please review the CPE Requirements in [MN Rules 1105.3000-3350](#), summarized on the instruction page, and consult the [2019 Statement on Standards for CPE](#) and the [NASBA Fields of Study](#).

You must complete this form in its entirety. Do **NOT** use your own form. Do **NOT** send certificates of completion. Copy this form for additional courses as needed. List courses in **chronological** order. If a course qualifies for more than one CPE Type, separate the course/hours for the other type(s) on another row.

Course Title (abbreviate if necessary to fit)	Course Sponsor Name	Approved Sponsor (Y/N)	Delivery Method*	NASBA Registry / QAS ID# (if applicable)	Date Completed	# of Hours Earned	CPE Type**
Example: Acting Reporting Update for Tax Practitioners	Great CPE for CPAs	Y	QAS Self Study	111110	12/29/22	8	Technical

*Delivery Method Options

Group (whether Live or Internet-based) (G)	Nano Learning (NL)
QAS Self Study (S)	Writing or Content Review (W)
Blended Learning (B)	Teaching (T)
	Independent Study (IS)

**CPE Type Options

Technical
Non-technical
Regulatory Ethics
Behavioral Ethics

Grand Total Hours: _____ Min. 120 hrs

Total Group and Blended Learning Hours: _____ Min. 24 hrs

Total Technical Hours and Regulatory Ethics Hours: _____ Min. 60 hrs

Total Ethics Hours (Regulatory and Behavioral): _____ Min. 8 hrs

Total Approved Sponsor hours: _____ Min. 72 hrs