MINNESOTA BOARD OF ACCOUNTANCY

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CLEAR FORM PRINT FORM

2026 INDIVIDUAL RAP REGISTRATION LATE RENEWAL

ALL individuals MUST RENEW by December 31, 2025

Delinquencies fees are included in section 2 below; however, CPE fees may also apply. See pages 2-3.

Payment 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 renewal fee.
Renewals received without payment **ENCLOSED** will be returned.

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

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** **All fields are required - be sure to list your full legal name, including full middle name.**

▼ If you are employed or self-employed, you **must** include your **complete** home **and** work information, including a work phone - which may be your cell phone #, your direct #, or the employer's main #.
Work remotely? List the employer's address as your work address (**not** your home address).

Legal Name _____
(Legal FIRST Name) (Legal MIDDLE Name) (Legal LAST Name) (Suffix)

Certificate # _____ Employer Name _____

Home Phone _____ Work Phone _____

Home Address _____ Work Address _____
(Provide street address) (Provide street address)

City _____ City _____

State _____ Zip _____ State _____ Zip _____

Email address: _____

2. SELECT STATUS

Mark choice in first column. Enclose the appropriate fee with your renewal.

Select ▼	STATUS FOR 2026	RENEWAL FEE IF POSTMARKED NO LATER THAN 12/31/2026 AND YOUR LICENSE EXPIRATION DATE IS			
		12/31/2025	12/31/2024	12/31/2023	PRIOR
	Active	$150	$200	$250	Contact Board
	Surrender Registration	$0			

3. EMPLOYMENT: Indicate your business/employer type:[1]

☐ RAP Firm

☐ CPA Firm or Sole Proprietorship

☐ RAP Sole Proprietorship

☐ None of the above, and I do not provide compilation services.[1]

If applicable, list name of RAP Sole Proprietorship: _____

[1] **Note**: All firms, including sole proprietors, engaged in providing compilation services for a client having its headquarters in Minnesota (as defined in MN Rule 1105.4150) or a firm with an office in Minnesota must obtain a firm permit and renew that permit every year.

Name _____

4.

CONTINUING PROFESSIONAL EDUCATION

Refer to MN Rules 1105.3000 – 1105.3200 and MN Rule 1105.7000.B for CPE requirements and limitations.

A. Since your last renewal, did you **a)** complete all CPE hours necessary to satisfy the 1-year and 3-year CPE requirements for each period **on time and b)** submit them to the Board **on or prior to** each period's reporting deadline?
(**Note:** If your license expired 12/31/2024 or earlier, your answer is "No.")

☐ Yes ◯ No

If **yes**, skip to page 3.

If **no**, review which **ONE** of the two situations below (B **or** C) applies to you. **ONLY ONE can apply.**

B. Since your last renewal, did you complete **any** CPE **after** the earning deadline for any period ("carryback hours") in order to satisfy the 1-year or rolling 3-year CPE requirements for that period?

If **yes**, review the chart at boa.state.mn.us#cpechart. Your **LATE EARNING** noncompliance fee is in the **right** column. Select the correct period/year. This amount shown is only valid if you submit this renewal (including Certificates of Completion for your carryback hours) **postmarked by the month listed on the chart**. Fees increase each month. Record the fee in D below and enter the total number of carryback hours in the "Carryback Hours" section on page 3. (**Note:** Do not report carryback hours you already reported to the Board.)

If **no**, review C below.

C. Since your last renewal, did you complete CPE for any period **but fail to report it** on or before the reporting deadline?
(**Note:** If you already determined "B" applies to you, then "C" does not.)

If **yes**, review the CPE chart: boa.state.mn.us#cpechart. Your **LATE REPORTING** noncompliance fee is in the **left** column for the applicable year(s) if your completed renewal **is postmarked by the month listed on the chart**. Fees increase each month.

D. Record your **CPE Fee from question B or C**: $ _____

E. Record your **license fee from page 1** $ _____

F. Correctly calculated, the **CPE Fee** from **Line D** plus the **License Fee** from **Line E** is your **TOTAL DUE** to the Board. $ 0

After determining your CPE fee (if applicable), list your hours in the CPE REPORTING TABLE on page 3 (question 4, continued).

If you are out of CPE compliance for more than one reporting period, you owe the applicable fees for each period. See boa.state.mn.us#cpechart.

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 (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 §13.41, Subd. 5 (2024).

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

4. (CONTINUED) CPE REPORTING TABLE

Refer to MN Rules 1105.3000 – 1105.3200 and MN Rule 1105.7000.B for CPE requirements and limitations.

- You are required to report CPE for all three years in order to renew. However, if you have **previously reported** FY 2023 and FY 2024, you only need to report FY 2025 hours below.
- If carrying back hours, include the certificates of completion and CPE fee.
- You must separate **ethics** CPE from **general** (non-ethics) CPE.
- Self-study, nano-learning, and blended learning courses must be taken from a **NASBA Registry approved sponsor of that specific method**. Combine hours for all three methods (but separate general from ethics) and enter where indicated.

FISCAL YEAR	Type of Credits	COURSE HOURS			Totals
		Approved Sponsors	Non-Approved Sponsors	Self-Study, Nano, Blended Learning from NASBA-approved sponsor for method	
		No Self-Study, Nano or Blended Learning			
FY 2023 (July 1-June 30)	General				
	Ethics				
				FY 2023 Total ▶	
FY 2024 (July 1-June 30)	General				
	Ethics				
				FY 2024 Total ▶	
FY 2025 (July 1-June 30)	General				
	Ethics				
				FY 2025 Total ▶	
				CARRYBACK HOURS (See page 2 instructions):	
				CPE GRAND TOTAL (90 hours, of which 4 must be ethics):	

5. ***Since you last renewal*, have you been convicted of crime or any other discreditable act?**

☐ Yes* ☐ No

*If **yes**, provide a statement of explanation on a separate sheet.

6. ***Since your last renewal*, have you had a RAP registration, license or permit disciplined, surrendered, suspended or revoked?**

☐ Yes* ☐ No

*If **yes**, provide a statement of explanation on a separate sheet.

7. **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