MINNESOTA BOARD OF ACCOUNTANCY

85 East 7th Place, Suite 125, St. Paul, MN 55101-2143
Ph: 651-296-7938 • Email: boa@state.mn.us • Web: boa.state.mn.us

2026 CPA SOLE PROPRIETOR FIRM PERMIT LATE RENEWAL

INSTRUCTIONS

ALL firms MUST RENEW by December 31, 2025
A $50 delinquency fee is required for each year a license is expired (incorporated into Fee Chart totals).

Please note: The firm's permit cannot be renewed unless its CPA owners have renewed as required by Minnesota Rules 1105.4000.D.

- **Dissolved or merged?** You **must** promptly notify the Board in writing (Minnesota Rules 1105.4100).
- **Firm name changing?** You **must FIRST** submit an SP Firm Name Change Request Form found on the Board website. Only after approval can you renew/practice under the new name.
- **Are you really a SOLE PROPRIETOR (SP) Firm?** If you registered with the Secretary of State, yours is instead a **CPA firm**, regardless of the number of firm owners or employees. You **must** apply/renew as a CPA firm.

Send the renewal form and associated documents noted below along with your check or money order (US funds, made payable to **MN Board of Accountancy**) to the address above.
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.

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)
4. Payment of the **firm** permit renewal fee (see chart at right)

Complete and submit the following items IF APPLICABLE:

1. 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.
2. List of firm locations (see **question 3 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 12/31/2026	
	MN Office	Non-MN Office
12/31/2025	$85*	$118*
12/31/2024	$135*	$168*
12/31/2023 or prior	**Complete a new initial permit application.**	

* Plus an additional $45 per Minnesota Non-CPA/Non-RAP owner, if applicable.

If you have questions regarding your renewal, 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 (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.

MINNESOTA BOARD OF ACCOUNTANCY

85 East 7th Place, Suite 125, St. Paul, MN 55101-2143
Ph: 651-296-7938 • Email: boa@state.mn.us • Web: boa.state.mn.us

CLEAR FORM PRINT FORM

2026 CPA SOLE PROPRIETOR FIRM PERMIT LATE RENEWAL

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.

1. FIRM INFORMATION

Firm Name _____ Firm Permit # _____

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

Firm Address _____ FEIN/MN Tax ID _____
(Provide the **firm's** street address; no PO boxes)

City _____ State _____ Zip _____

Email address _____

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

☐ **Yes** - Use "Non-MN Office" column on instruction page chart to determine fee.

☐ **No** - Use "MN Office" column on instruction page chart to determine fee.

Fee due: $ _____

3. Does your firm have more than one office in Minnesota?

☐ Yes — **If yes**, attach a list of all the offices, including mailing address and person in charge.

☐ No

4. Does your firm hold or has it applied for a permit in any US jurisdiction other than Minnesota?

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

☐ No—Skip to Question 6.

5. If you answered "yes" to Question 4, was your permit/permit application in any of these jurisdictions revoked, suspended, or denied?

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

☐ No

6. List of Sole Proprietor Firm "Owners"

List all owners (see MN Rule 1105.4000.D) at your firm whose principal place of business or residence is in Minnesota. Do not list employees who are **not** owners, even if licensed. Attach a sheet if necessary. Single-owner firms: List that single owner.

Name	MN CPA Certificate or RAP Registration # (if applicable)	Practicing in Minnesota?
		☐ Yes ☐ No
		☐ Yes ☐ No
		☐ Yes ☐ No
		☐ Yes ☐ No

7. Owners Who Are Not CPAs or RAPs

If you listed anyone in Question 6 above who is **not a CPA or a RAP** but **who is a Minnesota resident**, complete a Non-CPA/Non-RAP Owner of Firm Statement (page 5) and enclose a $45.00 fee for **each** such owner.

8. Non-CPA* owners—resident and nonresident combined—hold, in total, what percentage of:

*Include any RAP owners in this percent.

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

9. DESIGNATION FOR FIRM PERMIT RENEWAL

Read all statements and sign below.

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

1. I have an active Minnesota CPA certificate for 2026 or am submitting my active CPA certificate renewal for 2026 with this sole proprietor firm renewal, and the firm has met all other requirements of Minnesota Rules 1105.4000.D. _____
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 Statutes §326A.14 (2024). _____
3. The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7850.G (2025). _____
4. The firm has verified that all owners who are not CPAs or RAPs have completed a 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 Statutes §326A.14 (2024), or who hold certificates and reside or practice in this state and those persons specified in Minnesota Rules 1105.4000.D (2025), 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. _____

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 of Certificate Holder/Owner

Printed Name of Certificate Holder/Owner	Date

2026 FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?

	Since last renewal		In 2026	
Statements on Auditing Standards (SAS)	☐ Yes	☐ No	☐ Yes	☐ No
Statements on Standards for Accounting and Review Services (SSARS)*	☐ Yes	☐ No	☐ Yes	☐ No
Statements on Standards for Attestation Engagements (SSAE)	☐ Yes	☐ No	☐ Yes	☐ No
Generally Accepted Government Auditing Standards (the Yellow Book)	☐ Yes	☐ No	☐ Yes	☐ No

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

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 2-4 below**.

Note: Under MN Statute 326A.05 Subd. 8 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 1105.5100.

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

☐ AICPA ☐ MAPA ☐ MNCPA ☐ Other (specify): _____

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

_____ / _____ to _____ / _____

(Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

4. 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

2026 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.

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

☐ I am a resident of Minnesota.

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

Former Name
(if previously used) _____

Work Phone _____

Firm Name _____

Firm Address _____
(Provide street address)

City _____

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