

2027 INDIVIDUAL CPA CERTIFICATE RENEWAL

INSTRUCTIONS

ALL Active or Inactive licensees MUST RENEW or make a status election by December 31, 2026.

A \$50 delinquency fee is added for renewals postmarked after that date.

All Inactive and most Active licensees should renew using Online Services: boa.state.mn.us/renewal

Licensees who have carryback or prior-year CPE to report, or who have had disciplinary action since their last renewal **must** use this paper renewal.

This form expires January 2, 2027. After that date, use the 2027 **Late Renewal Form**.

Complete the applicable pages and send 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 late renewal fee.
Renewals received without payment ENCLOSED will be returned.

ACTIVE remaining **ACTIVE**:

- Complete pages **1 and 2**.
- If you have not already reported your CPE using the Board's [Online Services](#), also complete pages **3 and 4**.

ACTIVE changing to **INACTIVE**:

- Complete pages **1, 2, and 5**.
- You must meet CPE requirements for the 3-year period ending June 30, 2026, before you can change to inactive status. If you have not already reported your CPE through [Online Services](#), also complete pages **3 and 4**.
- REMINDER: You cannot be a Minnesota firm owner and hold an Inactive license. Sole proprietors must notify the Board in writing of the dissolution of the firm; CPA firms must notify the Board of the ownership change or dissolution, if single-owner firm (see [Minnesota Rules 1105.4100](#)).

INACTIVE certificate changing to **ACTIVE**:

- Complete pages **1 and 2 only**.
- Also complete the [CPE Reporting Form for Status Change to Active](#) found on the Board website.

INACTIVE remaining **INACTIVE**:

- Use the Board's [Online Services](#) to renew.

SURRENDER certificate:

- Complete pages **1 and 2**.

NOTE: Know your options and the potential consequences of surrender. Review the statuses below.

FOR OTHER STATUS CHANGES, USE THESE FORMS:

EXEMPT OR RETIRED changing to **ACTIVE**: [Status Change to Active Request Form](#)

Changing to **EXEMPT**: [Exempt Status Election Form](#)

Changing to **RETIRED**: [Retired Status Request Form](#)

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.

2027 INDIVIDUAL CPA CERTIFICATE RENEWAL

ALL licensees – regardless of certificate status – must complete pages 1 and 2.

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 late renewal fee.
Renewals received without payment ENCLOSED will be returned.

This form expires January 2, 2027. After that date, use the 2027 **LATE Renewal Form**.

1. PERSONAL INFORMATION

Military Only: If you are active-duty or within six months of discharge from active duty, check this box: ☐

All Applicants: All fields are required, including your **FULL** legal name – **FIRST** name, **MIDDLE** name, **LAST** 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 number, your direct line, or the employer's main phone number.
- **For those working remotely either part- or full-time**, list the **employer's address** as your work address.
- **If your home or work mailing address is a PO box**, please list the street address below. Attach a sheet listing the PO box and indicate that your mail should be sent there.
- If you are not currently employed, please check this box: ☐

Full LEGAL Name _____ ☐ I have no legal middle name
(Legal FIRST Name) (Legal MIDDLE Name) (Legal LAST Name) (Suffix)

Email address _____ Certificate # _____

Preferred "mail to" address: ☐ Home ☐ Business

Employer Name _____

Home Phone _____

Work Phone _____

Home Address _____
(No PO Boxes)

Work Address _____
(No PO Boxes)

Home City _____

Work City _____

Home State _____ Home ZIP _____

Work State _____ Work ZIP _____

2. SELECT RENEWAL STATUS

Select your renewal status in the first column. Enclose the appropriate fee* corresponding to your status type. (if your license is currently revoked, please use the [Application for Reinstatement of a Revoked License](#) instead.)

Select one:	STATUS FOR 2027	RENEWAL FEE		
		Postmarked ON or BEFORE 12/31/26	OR	Postmarked ON or AFTER 1/2/27
☐	Active	\$100		\$150
☐	Change from Active to Inactive**	\$25		\$75
☐	Change from Inactive to Active	\$100		\$150
☐	Surrender Certificate	\$0		\$0

* You may also owe **CPE noncompliance fees** – see **pages 3 and 4** for details. **NOTE:** Fees increase each month.

** You may only switch to **Inactive Status** at the time of your renewal.

Name _____

3. Since your last renewal, have you performed any compilations, audits, or reviews? ¹

☐ Yes* ☐ No *If **Yes**, please list on behalf of what CPA firm(s) – those you were leased to **or** employed by. For each, please include the firm's permit number, if known. Attach an additional sheet if necessary.

4. Do you practice/provide **certified public accounting** services at your **primary** place of employment (the employer you listed on page one)? ¹

☐ Yes* ☐ No

5. Do you have **secondary** employment for which you use your CPA designation? ¹

☐ Yes – Answer **A and B** below. ☐ No – Skip to question 6.

A. List the firm name you practice under: _____

Firm Address: _____

B. Indicate the business type:

☐ CPA Corporation	☐ CPA Limited Liability Company
☐ CPA Limited Liability Partnership	☐ CPA Partnership
☐ CPA Sole Proprietorship	

6. List all U.S. jurisdictions in which you hold a CPA license. (You may use two-letter postal abbreviations.)

7. **Since your last renewal**, have you been convicted of a crime or other discreditable act?

☐ Yes* ☐ No * If **Yes**, you must attach a statement of explanation.

8. **Since your last renewal**, have you had a CPA certificate, license, or permit disciplined, denied, surrendered, suspended, or revoked?

☐ Yes* ☐ No * If **Yes**, you must attach a statement of explanation.

9. 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

¹ **Minnesota Rules 1105.5600, Subpart 1**, states, in part : "The grounds for revocation and suspension of certificates, registrations, and permits, and other disciplinary action against licensees, certificate holders, applicants, and individuals with privileges under Minnesota Statutes, section 326A.14 ... include the following particular grounds for disciplinary action:... violations of the act or rules promulgated under the act, within the meaning of Minnesota Statutes, section 326A.08, subdivision 5, paragraph (a), clause (1), including: using the CPA title or providing attest or compilation services in this state without a certificate with an active status, registration, or permit to practice issued under Minnesota Statutes, sections 326A.04 and 326A.05, or without properly qualifying to practice across state lines under the substantial equivalency provision of the act."

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

10. CONTINUING PROFESSIONAL EDUCATION

Refer to [Minnesota Rules 1105.3000 – 1105.3200](#) for CPE requirements and limitations.

NOTE: If you already reported your CPE (or CPE exemption) through [Online Services](#), you can skip Question 10 (skip pages 3 and 4).

- A. Are you a non-resident of Minnesota seeking exemption from Minnesota CPE requirements?**

☐ Yes ☐ No

If **yes**, read and complete the box below. If **no**, skip to B.

I hold an active certificate in the same state as my principal place of business, which is NOT Minnesota. That state has CPE requirements for certificate renewal, **and** I meet the CPE requirements of that state. 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

Principal State of Business
(For example, "Iowa" or "IA")

IMPORTANT: If you do not claim the CPE exemption by December 31, 2026, **you owe the same CPE fees** as described in "D" below. Record your CPE fee due in "E."

- B. Did you a) complete all CPE hours necessary to satisfy the current 1-year and rolling 3-year CPE requirements on or before June 30, 2026 and b) submit this renewal postmarked on or before December 31, 2026?** ☐ Yes ☐ No

If **yes**, skip to page 4. Provide CPE hours **not reported** in [Online Services](#) and complete "Required" section.
If **no**, review which **ONE** of the two situations below (**C** or **D**) applies to you. **ONLY ONE can apply.**

- C. Do you need to report "carryback" of hours earned after 6/30/2026 in order to satisfy your FY 2026 CPE requirements?**

If yes, review the chart to the right to determine your **LATE EARNING** noncompliance fee. Record the fee in **E** below. Your fee is determined by the month in which you **submit to the Board both** the certificates of completion for the hours you carry back, **and the fee** – not the month in which you earn the hours. Use the "Carryback Hours" section on [page 4](#) to report just those hours carried back; report the balance of hours earned in the FY 2026 section.
(**Note:** Do not report carryback hours you **already reported** to the Board.)

Month CPE Submitted	Fee Amt
October 2026	\$125
November 2026	\$150
December 2026	\$175
January 2027	\$200

If **no**, review **D** below.

- D. Did you complete all your required CPE on or before June 30, 2026, but fail to report it on or before December 31, 2026?**

(**Note:** if you already determined "**C**" applies to you, then "**D**" does not.)

If yes, review the chart to the right to determine your **LATE REPORTING** noncompliance fee. Record the fee in "**E**" below.

Month CPE Submitted	Fee Amt
January 2027	\$50

- E. Record your CPE Fee**

\$ _____

- F. Record your License Renewal Fee from page 1**

\$ _____

- G. Correctly calculated, Line E plus Line F is your TOTAL DUE to the Board.**

\$ 0

After determining your fee, go to page 4 and provide your CPE hours **not already recorded** in Online Services.

The fees listed on this page apply **ONLY** to CPE for the current 1-year reporting cycle. If the CPE you report on page 4 puts you out of compliance in any other reporting cycle, you may owe additional fees. See <https://mn.gov/boa/continuing-education/#tab-7> or contact the Board office for assistance.

CPE REPORTING TABLE

Skip this page if you claimed exemption on page 3 (**Question 10A**) or have already reported all your FY 2024-2026 CPE through Online Services.

FY 2024 (Hours completed July 1, 2023 to June 30, 2024)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					0.00
Self-Study					0.00
Teaching					0.00
Writing/ Content Review					0.00
Nano Learning					0.00
Blended Learning					0.00
Independent Study					0.00
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					0.00
Teaching					0.00
Writing/ Content Review					0.00
Independent Study					0.00
FY2024 TOTAL:					0.00

FY 2025 (Hours completed July 1, 2024 to June 30, 2025)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					0.00
Self-Study					0.00
Teaching					0.00
Writing/ Content Review					0.00
Nano Learning					0.00
Blended Learning					0.00
Independent Study					0.00
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					0.00
Teaching					0.00
Writing/ Content Review					0.00
Independent Study					0.00
FY2025 TOTAL:					0.00

INSTRUCTIONS: Use this page to report FY 2026 CPE, if not already reported through Online Services.

- Do not re-report FY 2024 and FY 2025 hours **unless** you have corrections/additions. Reporting a "Grand Total" is optional.
- If you must carry back hours, list those hours **ONLY** in the "Carryback" section and follow the instructions noted there.
- Do NOT list carryback in any "Fiscal Year" table.**

FY 2026 (Hours completed July 1, 2025 to June 30, 2026)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					0.00
Self-Study					0.00
Teaching					0.00
Writing/ Content Review					0.00
Nano Learning					0.00
Blended Learning					0.00
Independent Study					0.00
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					0.00
Teaching					0.00
Writing/ Content Review					0.00
Independent Study					0.00
FY2026 TOTAL:					0.00

Enter CARRYBACK HOURS below (and nowhere else):

CARRYBACK HOURS* TOTAL:	
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*If applicable/needed to satisfy the minimum requirements. **You must include copies of certificates of completion** for the courses carried back and the applicable CPE fee (see page 3) **with your renewal.**

GRAND TOTAL ALL THREE YEARS:	0.00
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To renew, you must meet 1-year (20-hour minimum) **and rolling 3-year** (including 120-hour minimum) **CPE requirements.** See [Minnesota Rules 1105.3000-3200](#).

DESIGNATION FOR INACTIVE RENEWALS

Complete and return **ONLY IF** you are electing **INACTIVE** status.

Please note: Inactive status requires annual renewal.

Read all statements and sign below.

1. I am not required to have an Active certificate in Minnesota;
2. 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;
3. I will place the word "Inactive" adjacent to my CPA title;
4. I am not engaged and will not engage in the practice of public accounting in Minnesota without obtaining an Active certificate.

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