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: mn.gov/boa

2027 RAP FIRM PERMIT RENEWAL
INSTRUCTIONS

ALL Firms MUST RENEW by December 31, 2026.
A $50 delinquency fee is required for renewals postmarked after that date.
This form expires January 2, 2027. After that date, use the **2027 LATE Renewal Form**.

Please note: Firm permits **cannot be renewed** until all the RAP owners as defined in Minnesota Rules 1105.7100.D have completed their renewal.

- **Dissolved or merged?** You **must** promptly notify the Board in writing. See Minnesota Rules 1105.7200
- **Firm name changing?** You **must FIRST** submit a **RAP Firm Name Change Request Form**. Only **after Board approval** can you renew or practice under the new name.

Send the renewal form and associated documents noted below along with your signed 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
    a. Sole Proprietor RAP Firms: **$35** (**$85** if submitted after December 31, 2026)
    b. All other RAP Firms, including Corporation, Limited Liability Partnership, Partnership, Limited Liability Company, or Foreign Firm Practicing in Minnesota: **$100** (**$150** if submitted after December 31, 2026)

NOTE: If your firm is required to register with the Minnesota Office of the Secretary of State, that registration must be **active**.

Complete and return the following items, IF APPLICABLE:

1. Minnesota Non-CPA/Non-RAP Owner of Firm Statement Form (page **5**) and an **additional $45 fee** for each such owner.
2. List of firm locations (**question 2 on page 1**)
3. Peer review documents if due prior to the date of renewal and not already submitted to the Board (see Minnesota Rules 1105.5400).

If you have questions regarding your renewal, please call (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.

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2027 RAP FIRM PERMIT RENEWAL

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1. FIRM INFORMATION

Firm Name _____ Firm Permit #_____

Managing Partner _____ Phone _____
Legal First Name Legal Last Name

Managing Partner's email address _____

Firm Address _____ FEIN/MN Tax ID_____
(Provide the FIRM's street address – no PO boxes)

City _____ State_____ Zip _____

2. 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

3. TYPE OF FIRM AND RENEWAL FEE (Select Firm type in first column.)

Select One:	FIRM TYPE	RENEWAL FEE	
		Postmarked ON or BEFORE 12/31/26	Postmarked ON or AFTER 1/2/27
☐	Sole Proprietorship	$35	$85
☐	Corporation	$100	$150
☐	Limited Liability Partnership		
☐	Partnership		
☐	Limited Liability Company		
☐	Foreign Firm Practicing in Minnesota		

4. List of RAP Firm Owners

List all partners, members, shareholders, directors, and officers ("owners") at your firm whose principal place of business or residence is in Minnesota. Attach a sheet if necessary. Do not list employees who are not owners, even if registered or licensed. Single-owner firms: List that single owner.

Name	MN CPA Certificate # or RAP Registration # (if applicable)	Practicing in Minnesota?

NOTE: A CPA may not be an owner in a RAP Firm. See Minnesota Rules 1105.7100.F

5. Non-RAP Owner of Firm Statement

For each owner listed in question 4 above who is **not a RAP** (nor a CPA) but **who is a Minnesota resident**, complete a **Non-RAP Owner of Firm Statement** (page **5**). Enclose an additional $45.00 fee for each such owner.

6. Non-RAP 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?_____ %

7. DESIGNATION FOR FIRM PERMIT RENEWAL

Read all statements and sign below.

1. The firm has verified that all RAP owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active registration for 2027.
2. All owners, partners, shareholders, members, managers, directors and officers of the firm and individual employees who hold registrations and who are responsible for supervising compilation services or who sign or authorize someone to sign an accountant's report on financial statements on behalf of the firm have met the competency requirements set forth in professional standards for such services.
3. The firm has verified that—if applicable—all Minnesota non-RAP owners have completed a Minnesota Non-RAP Owner of Firm Statement and registered with the Board.
4. All compilation services rendered by the firm in this state are under the charge of a person holding a valid registration with an active status. CPAs cannot provide services on behalf of a RAP firm unless the licensee complies with Minnesota Statutes 326A.10(k).

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.		
Printed Name of Partner/Shareholder/Officer	**Signature** of Partner/Shareholder/Officer	Date

2027 FIRM PEER REVIEW STATEMENT

1. **Did or will your firm do any compilation services:**

...since your last renewal? ☐ Yes ☐ No

...in 2027? ☐ Yes ☐ No

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 2-6 below.

Note: Under Minnesota Statutes 326A.05 Subd. 8 and Minnesota 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 Minnesota Rules 1105.7100(G) and 1105.7400.

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 next required peer review?**

_____ to _____

(Beginning MM/YYYY) (Ending Month MM/YYYY)

5. **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

2027 WORKERS' COMPENSATION LIABILITY CERTIFICATE OF COMPLIANCE

1. FIRM INFORMATION

Please provide the following information for **YOUR FIRM** – **not** your insurance company.

Firm Name:		
Contact Name:		
Address:		
City:	State:	ZIP Code:

2. Mark the applicable option (A or B) and provide the requested information.

a. I have workers' compensation liability coverage:

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.
(Employes 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	
Printed Name	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.

2027 MINNESOTA NON-RAP OWNER OF FIRM STATEMENT

Complete this form and include an **additional $45 fee**
for **each** firm owner **who is a resident of Minnesota**
but is not a RAP.

NOTE: A CPA may **not** be an owner in a RAP Firm – see Minnesota Rules 1105.7100(F).

1. Personal Information

☐ I am a resident of Minnesota	Firm Name
Legal Name (First Name) (Last Name) (Suffix)	Firm Address (Provide the FIRM's street address – no PO boxes)
Former Name (if previously used)	City/State/ZIP
Work Phone	Email Address

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	
Printed Name	Date