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 INDIVIDUAL RAP REGISTRATION RENEWAL

ALL individuals MUST RENEW by December 31, 2026.
A $50 delinquency fee is required for renewals postmarked after that date.

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.

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 _____ Work Address _____
(No PO Boxes) (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.

Select one:	STATUS FOR 2027	RENEWAL FEE	OR	
		Postmarked **ON or BEFORE 12/31/26**		Postmarked **ON or AFTER 1/2/27**
☐	Active	$100		$150
☐	Surrender Registration	$0		$0

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

☐ RAP Firm
☐ RAP Sole Proprietorship
☐ CPA Firm or 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 Minnesota Rules 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 Minnesota Rules 1105.3000 – 1105.3200 and 1105.7000.B for CPE requirements and limitations.

A. 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 3. Provide CPE hours **not reported** in Online Services and complete "Required" section.
If **no**, review which **ONE** of the two situations below (**B** or **C**) applies to you. **ONLY ONE can apply**.

B. 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 **D** 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 3 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 **C** below.

C. 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 "**B**" applies to you, then "**C**" does not.)

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

Month CPE Submitted	Fee Amt
January 2027	$50

D. Record your CPE Fee $ _____

E. Record your License Renewal Fee from page 1 $ _____

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

After determining your fee, go to page 4 and provide your CPE hours in the **CPE REPORTING TABLE**.

**The fees listed on this page apply ONLY to CPE for the current 1-year reporting cycle.
If the CPE you report on page 3 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.**

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.

Name _____

CPE REPORTING TABLE

Refer to Minnesota Rules 1105.3000 – 1105.3200 and 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 2024 and FY 2025, you only need to report FY 2026 hours below.
- If carrying back hours, include the certificates of completion and the appropriate 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 2024 (July 1, 2023 – June 30, 2024)	General				0.00
	Ethics				0.00
				FY 2024 Total →	0.00
FY 2025 (July 1, 2024 – June 30, 2025)	General				0.00
	Ethics				0.00
				FY 2025 Total →	0.00
FY 2026 (July 1, 2025 – June 30, 2026)	General				0.00
	Ethics				0.00
				FY 2026 Total →	0.00
				CARRYBACK HOURS (See instructions on page 2):	0.00
				CPE GRAND TOTAL (90 hours, of which 4 must be ethics):	0.00

5. ***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.

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

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

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