

2008 Registered Accounting Practitioner Renewal Form

Minnesota Board of Accountancy

85 East 7th Place, Suite 125
Saint Paul, Minnesota 55101-2143



Phone: 651-296-7938
Fax: 651-282-2644
www.boa.state.mn.us

REGISTERED ACCOUNTING PRACTITIONER RENEWAL INSTRUCTIONS

1. Complete the renewal form. Indicate your current home and business addresses and telephone numbers in section one of the form.
2. Minnesota Rule 1105.7100 states that a RAP must have completed no less than 90 hours of Continuing Professional Education (CPE) in the three-year period preceding renewal with a minimum of 20 hours in each year. A registrant's initial three-year period begins on January 1 following the date the individual is initially registered by the Board. Enter your CPE hours in the table.
3. Complete a RAP Firm Permit Application (or a Firm Permit Renewal Form) and the Quality Review Statement if you are operating as a Sole Proprietor and return those forms with this renewal form. Consult Minnesota Rules 1105.7450 and 1105.7500 (A) and Minnesota Statute 326A.10 to determine if you or your firm needs a firm permit. Both forms are available on the Board's website: www.boa.state.mn.us.
4. Answer the "felony" question.
5. Sign and date your renewal form.
6. Submit a check for \$45.00 made payable to the Minnesota Board of Accountancy. **If your renewal is submitted after the December 31, 2007 deadline, you must include an additional \$50.00 delinquency fee. There is no grace period.**
7. Mail your renewal form and payment to the address listed at the top of the page.

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Section 1 - Personal Information:

Name: _____ Credential Number: _____

Home address: _____

Home Phone: _____ Work Phone: _____ Email address: _____

Prefer mail sent to: Home Work

Section 2 - Choose your status for 2008:

Active-----\$45.00 fee (All renewals are due by December 31, 2007; if submitted after the deadline date, you must include a \$50.00 delinquency fee). *There is no grace period.*

Surrender Credential-----No fee

Section 3 - Primary Employment Information:

Current Employer name: _____

Current Employer address: _____

Form of practice or employer if in a RAP firm. (Choose one)

Professional Corporation

Partnership

Limited Liability Company

Limited Liability Partnership

Sole Proprietor

If a Sole Proprietor, list the name under which you practice: _____

If you are operating as a Sole Proprietor, complete a RAP firm permit application (or RAP firm permit renewal form) and the Quality Review statement and return the forms with this renewal form. Consult Minnesota Rules 1105.7450 and 1105.7500 (A) and Minnesota Statute 326A.10 to determine if you or your firm needs a firm permit. Both forms are available on the Board's website: www.boa.state.mn.us.

All firms engaged in providing compilation services in Minnesota must obtain a 2008 RAP Firm Permit.

Principal activity of your employer if not in a RAP firm. (Choose one)

College or University

Financial Services Company

Law Firm

Other Private Business

Governmental (List agency or department) _____

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Section 4 - For all renewals - Please answer the question below:

Have you been convicted of a felony in the last year? Yes* No

*If you answered yes, include felony type, date, count, sentence, and any other relevant information on a separate sheet of paper.

Section 5 - I am in compliance with the minimum of 20 hours per year and 90 hours in the last three years CPE requirement and I certify that during the last three years ending June 30, 2007, I have received the following CPE hours:

| Year ending June 30 | Course Hours from Approved Sponsors (not including Self-Study) (1) (3) | Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor (3) | Course Hours from Non-Approved Sponsors (not including Self-Study) | Total (2) |
|---|--|--|--|------------------|
| 2005 | | | No hours allowed in this category for 2005 | |
| 2006 | | | | |
| 2007 | | | | |
| Deduct carryback hours included above which were used to satisfy hour requirements relating to the years ended June 30, 2004 and prior. | | | | |
| Add carryback hours earned after June 30, 2007 needed to satisfy requirements for the three years ended June 30, 2007. (6) You must include the late CPE fees with your renewal. | | | | |
| Total for Three Years (4) (Must equal at least 90 hours) | | | | |
| # of Ethics hours contained in above table | | | | (5) |

- (1)** The following are approved Sponsors:
 - NASBA CPE Registry Sponsors
 - The Office of the Legislative Auditor or State Auditor provided a quality review has been conducted on those offices and an unmodified report was received and filed with the Board.
 - CPA firms who have had a system review level quality review completed in the last three years and an unmodified report received.
 - Colleges and Universities whose academic programs qualify an applicant to sit for the CPA examination.
 - CPE programs sponsored by the AICPA, MNCPA, MAPA.
 - Specific courses approved by the Board on a request basis prior to December 31, 2005 which are used to satisfy CPE requirements for the years ended June 30, 2005 and 2006.
- (2)** Total CPE Hours must equal 20 or more for each year.
- (3)** Course hours in these categories must aggregate at least 54 hours for RAPs for the three years ended June 30, 2007.
- (4)** Total must be 90 hours or more for the three years ended June 30, 2007.
- (5)** Ethics hours must total four hours or more for the three years ended June 30, 2007 and for RAPs who were first licensed or registered after July 1, 2004, the four hour ethics requirement is effective at the same time the 90 hour requirement is first effective in accordance with Minnesota Rule 1105.3000(K). Must be in accounting ethics or business ethics.
- (6)** If you enter carryback hours here, you are required to pay late CPE fees and include the payment with your renewal. A registrant not in compliance with the CPE requirement on June 30 of each year is assessed a fee of \$50 for the first month, or partial month of noncompliance and \$25 per month, or partial month of noncompliance thereafter until the date the registrant can demonstrate to the satisfaction of the board that the registrant was in compliance.

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Section 6 - For all renewals - Read, sign and date the following affidavit.

I certify that the information on this form is accurate and understand that any misrepresentation could result in revocation of my RAP registration.

Printed Name

Signature

Credential #

Date

Daytime Phone Number

*All renewals are due by December 31, 2007; if submitted after the deadline date, you must include a \$50.00 delinquency fee. **There is no grace period.***

Data Practices Act Warning

The data you furnish on this application will be used by the Minnesota Board of Accountancy to assess your qualifications for permit to practice. You are not legally required to provide this data; however, if you fail to do so, the Board of Accountancy will be unable to process this application. Disclosure of your Social Security Number is required by Minnesota Statute, Section 270.066 (2002) and may be requested and released to the Commissioner of Revenue. Some of the information contained on this application is public, pursuant to Minnesota Statutes.