

2008 RAP FIRM PERMIT RENEWAL FORM INSTRUCTIONS

RENEWAL FEE - \$35.00

Please complete and return the following items:	
• Firm Permit Renewal Form	• Firm Permit Renewal Statement
• Firm Quality Review Statement	• Minnesota Workers' Compensation Liability Certification of Compliance
• Non-RAP Owner of Firm Statement, if applicable	• Firms With More Than One Location Form, if applicable
• A check for the <i>firm permit renewal fee only – do not include individual renewal forms or payment with your firm permit renewal</i>	• Firm Letterhead currently being used by your firm

All firm permits expire on December 31, 2007. All forms must be postmarked and returned with the *firm permit renewal fee* to the Board office no later than December 31, 2007. Renewals postmarked after December 31, 2007 must include a \$50.00 delinquency fee. ***There is no grace period.*** Incomplete forms will be returned.

Quality Review Program – Your quality review report is due to the Board no later than 15 months after the end of the year under review or within 30 days of receipt of the report acceptance body letter, whichever is earlier. You should be signed up for the program and your firm assigned to a cycle. If so, the cycle is printed on the 2008 Firm Permit renewal form. (If you have not been in a quality review program in the past, please contact the Board office immediately). Firms assigned to the following cycles have years under review as indicated:

Cycle	Year reviewed ends in
A	2011, 2008
B	2012, 2009
C	2010, 2007

If your RAP firm has dissolved or merged with a firm in the past year, please make note of that on the enclosed form and return to the Board office.

2008 RAP FIRM PERMIT RENEWAL FORM

Firm name		Firm Permit #		Type of Firm	
Firm Address					
City, State, Zip					
Phone Number:		Fax Number:			
Quality Review Cycle, if known:					

Renewal fee - \$35.00, if postmarked by December 31, 2007. *Submit your check in the amount of the firm permit renewal fee only.* Applications postmarked after the December 31, 2007 deadline must include the \$50.00 delinquency fee. **There is no grace period.**

Please make any corrections or address changes above. If your firm name has changed, you must attach a certified copy of the Articles of Incorporation as filed with the Secretary of State.

New Firm name:	
Previous Firm name:	

Type of Firm (Check one)

- | | |
|--------------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Limited Liability Corporation |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Foreign Firm – Practicing in Minnesota |
| <input type="checkbox"/> Limited Liability Corporation | <input type="checkbox"/> Sole Proprietorship |

Size of Firm (Check one)

- | | |
|--------------------------------------------------------|-----------------------------------------------|
| <input type="checkbox"/> Greater than 20 Professionals | <input type="checkbox"/> 2 – 10 Professionals |
| <input type="checkbox"/> 11 – 20 Professionals | <input type="checkbox"/> 1 Professional |

Print the name of the Managing Partner/Shareholder/Officer/Member in Charge in the box below.

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Provide the names of all partners, shareholders, members, managers, directors and officers who are resident in and practice in Minnesota. (Attach list if necessary.)

Name	RAP Registration Number *	State of Residence	Practicing in MN?	
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

* Persons who are not RAPs are required to complete the "Non-RAP Owner Form" and return with this renewal form.

Indicate the percentage, in aggregate, for all non-RAP owners:

Voting Interest in the Firm:	%	Financial Interest in the Firm:	%
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List all RAPs and/or CPAs who work for your firm as employees. (Attach list if necessary.)

Name	RAP Registration/CPA Certificate Number	State of Residence	Practicing in MN?	
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

As a condition to renewal of the Firm Permit, I certify that the following statements are true:

- All individuals listed above 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 out in professional standards for such services.
- 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 compilation services on behalf of a RAP firm).

I, the undersigned, certify that the information provided above and with this renewal form is complete and accurate.

Signature of Managing Partner/Shareholder/Officer	Printed Name of Managing Partner/Shareholder/Officer
Minnesota RAP Registration Number	Date

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.

R A P F I R M P E R M I T R E N E W A L S T A T E M E N T

Minnesota Rules specify that it shall be unlawful for any Registered Accounting Practitioner to provide compilation services within this state at any time during the calendar year unless the individual, partnership, corporation, LLC or LLP has a valid firm permit.

Employers and firms should verify that all of their employees, partners, members and shareholders who are required to hold a valid registration hold such registration.

Failure to comply with these requirements is a violation of Minnesota Statutes and Rules and may result in additional fees and/or disciplinary action.

I have read the above information and will make it available to other CPAs in my office.

Signature of Managing Partner/Shareholder/Officer	Printed Name of Managing Partner/Shareholder/Officer
Minnesota RAP Registration Number	Date

Minnesota Board of Accountancy
85 East Seventh Place, Suite 125
St. Paul, Minnesota 55101

Phone: 651-296-7938 • Fax: 651-282-2644 • TTY/TDD: 1-800-627-3529 • www.boa.state.mn.us

RAP FIRM QUALITY REVIEW STATEMENT

The Managing Partner, Member, Shareholder or Owner of the RAP firm must complete and return this form with the permit registration or renewal form.			
	2008		2007
1. Did or will your firm do any Compilation Services:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, you are subject to a quality review and must fill out this form. (Skip to question 2). If no, you do not need to complete the remainder of this form, but you MUST fill out the following affidavit.			
Under oath, I do solemnly swear that during the past year my firm did not conduct a compilation of financial statements. I/we do not plan to do so in the coming year; and if I/we do engage in such practice, I will immediately notify the State Board. I, therefore, request exemption from the quality review requirements of the Minnesota Board of Accountancy. I further certify that this information is correct and understand that my deliberate misrepresentation may result in the suspension and/or revocation of my certificate and the firm's permit.			
Name of Firm	Signature	Name (Please print or type)	Date
If you are applying for an exemption, you do not need to fill out the bottom of this form.			
2. If your year under review is a calendar year, which year is the next for which a review is required? _____			
If not a calendar year, please provide the beginning and ending month of the year under review: _____ / _____ to _____ / _____.			
Once established, the initial year under review and subsequent three-year periods cannot be changed without advanced approval.			
3. Name of Reviewer (if known) _____			
4. Attach a copy of any quality review completed in 2007 including:			
• Final Acceptance letter	• Letter of Comment, if any	• Letter of Response, if any	
• Reviewer's Report, if any	• Corrective Action, if any		
Note: Firms shall submit their reports to the Board no later than 15 months after the end of the year specified in #2 or within 30 days of receipt of the report acceptance body letter, whichever is earlier.			

I certify that this information is correct and understand that any deliberate misrepresentation may result in the suspension and/or revocation of my registration and the permit of the firm. I further certify that all compilation services rendered in this state will be under the charge of a person holding a valid registration.			
Name of Firm	Signature	Name (Please print or type)	Date

WORKERS' COMPENSATION LIABILITY CERTIFICATE OF COMPLIANCE

Minnesota Statute, Section 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 of Minnesota Statute Chapter 176. The information required is the name of the insurance company, the policy number, and dates of coverage or the permit to self-insure. *This information will be collect by the licensing agency and retained in their files.*

This information is required by law. Licenses and permits to operate a business may not be issued or renewed if the information is not provided and/or falsely reported. Furthermore, if this information is not provided or falsely stated it may result in a \$1,000 penalty assessed against the applicant by the Commissioner of the Department of Labor and Industry.

Insurance Company Name (NOT the insurance agent):			
Policy Number:			
Dates of Coverage:		to	

or

I am not required to have Workers' Compensation liability coverage because:

- I have no employees
- I am self-insured (include permit to self-insure)
- I have no employees who are covered by the workers' compensation law (these include spouse, parents, children and certain farm employees.)

Name:			
Doing Business As:			
	<i>(Business name if different than your name)</i>		
Business Address:			

I certify that the information provided above is accurate and that valid workers' compensation policy will be kept in effect at all times as required by law.

Signature	Date
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Minnesota Board of Accountancy
85 East Seventh Place, Suite 125
St. Paul, Minnesota 55101

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NON-RAP OWNER OF FIRM STATEMENT

FEE - \$45.00

<u>Last Name</u>	<u>First Name</u>	<u>Middle Initial</u>	<u>Social Security Number</u>	<u>Former Name, if applicable</u>
<u>Date of Birth</u>		<u>Email address</u>		
<u>Home Address</u>				<u>Prefer mail sent to:</u>
				<input type="checkbox"/> Home <input type="checkbox"/> Work
<u>Home Phone</u>				<u>Work Phone</u>
				<u>Daytime Fax</u>
<u>Current Employer Name and Address</u>				
<u>Percentage of Voting interest held in Firm:</u> _____ %				
<u>Percentage of Financial Interest held in Firm:</u> _____ %				
List all professional licenses issued by Minnesota and any disciplinary action take against those licenses in the last five years.				
<u>License</u>	<u>Disciplinary Action, if any.</u>			
<p><i>The undersigned being duly sworn upon oath certifies that the above information is complete and accurate, that I actively participate in the firm on a full-time basis, and I agree to comply with the rules adopted by the Board of Accountancy and to be subject to the Board's enforcement specified in Minnesota Statutes 326A.08.</i></p>				
Signature of Non-CPA Owner _____				Date _____
(Cannot be a CPA)				

FIRMS WITH MORE THAN ONE LOCATION

If you have more than one office located in Minnesota, please give the *complete* addresses of all other offices. Put the main office in (M) and list the other offices in (A), (B), (C), etc.

(M)	(D)

(A)	(E)

(B)	(F)

(C)	(G)