

**1105.2500 APPLICATIONS FOR CERTIFICATES.**

A. Applications for initial certificates and for renewal of certificates pursuant to the act must be made on a form provided by the board and, in the case of applications for renewal, must be filed no later than the expiration date set by the act or this chapter. Applications are not considered filed until the applicable fee prescribed in this chapter is received. If an application for renewal is filed late, it must also be accompanied by the delinquency fee prescribed in this chapter. In addition, the reinstatement fee prescribed in this chapter must be paid if the renewal is filed more than two years late. The application for renewal must be submitted on a form provided by the board by December 31 of each year or in accordance with part 1105.2550.

B. Applications for renewal of certificates must be accompanied by evidence satisfactory to the board that the applicant has complied with the continuing professional education requirements under this chapter and Minnesota Statutes, section 326A.04, subdivision 4.

C. (1) Licensees granted an exception under part 1105.3300 shall have a certificate status of "inactive."

(2) Licensees who elect to be exempt from certificate renewal under part 1105.3700 shall have a certificate status of "exempt."

(3) Certificate holders who meet the criteria of part 1105.3900 shall have a certificate status of "certificate holder."

(4) Licensees who have complied with part 1105.3000, items A to C, and do not meet the criteria of subitems (1) to (3), shall have a certificate status of "active." Initial issuances of certificates shall also have an "active" status.

(5) Licensees shall renew their certificates with a status of "active" if they:

(a) are employees of a firm granted a permit under Minnesota Statutes, section 326A.05, or are engaged as independent contractors by a firm granted a permit under Minnesota Statutes, section 326A.05;

(b) issue compilation reports other than through a CPA firm;

(c) use the titles certified public accountant or CPA without "inactive" adjacent to the title; or

(d) are employees in the Office of the Legislative Auditor or State Auditor.

Persons specified in unit (a) or (d) who perform no direct or indirect professional service for any client do not need an "active" certificate.

(6) Licensees shall renew their certificates with a status of "active" if they used experience of the type specified in part 1105.2600, item C, or 1105.2700, subpart 3, in obtaining the initial certificate and are still directly or indirectly performing through the supervision of others, work which is similar, in the opinion of the board, to the work claimed as experience.

(7) Nonresident individuals who do not meet the requirements of part 1105.7900, item B, and Minnesota Statutes, section 326A.04, subdivision 7, or 326A.14, and who have never been granted a CPA certificate by any state must not be issued a certificate by this state unless the individual previously met the nonresident requirements of part 1105.1600, subpart 1, and meets all other requirements for initial issuance of a certificate.

D. Applicants, licensees, or nonresident individuals who desire to practice in this state but do not meet the requirements of part 1105.7900, item B, who have successfully passed the Uniform Certified Public Accountant Examination and have met the experience and education requirements of parts 1105.2600 or 1105.2700, and 1105.2900, and Minnesota Statutes, section 326A.04, must either:

- (1) make an application and receive an initial certificate; or
- (2) make an application and receive an "active" certificate;

if the applicants, licensees, or nonresident individuals who do not meet the requirements of part 1105.7900, item B, are owners or are employed by or become employed by a firm which has been issued a permit under this chapter and Minnesota Statutes, section 326A.05, or are employees in the Office of the Legislative Auditor or State Auditor, and the employment results in the providing of professional services to a client. Applications must be accompanied by the applicable fee prescribed in this chapter and must be filed with the board within 60 days of meeting the criteria specified in this item.

E. The 60-day period in item D starts on the date the applicant or licensee has:

(1) received notification from the board or examination administrator that all sections of the Uniform Certified Public Accountant Examination have been successfully passed;

(2) met the education and experience requirements for the issuance of a certificate; and

(3) become an owner or employee of a firm issued a permit or an employee in the Office of Legislative Auditor or State Auditor.

**Statutory Authority:** *MS s 326.18; 326A.02*

**History:** *27 SR 1425; 28 SR 1636; 30 SR 422; 33 SR 476*

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