



MAPA 2025-2026 Retired Application

Membership Information

Name _____

Retired Membership, Year Started in Accounting: _____

CPA, State: _____ License Number: _____

RAP, State: _____ Registration Number: _____

Enrolled Agent, Certificate Number: _____

Other, State: _____ Number: _____

ABA - Accredited Business Accountant, Date: _____

ATA - Accredited Tax Advisor, Date: _____

ATP - Accredited Tax Preparer, Date: _____

ECS - Elder Care Specialist, Date: _____

Highest degree attained: _____ College: _____ Yr Grad: _____

Semester hours: _____ OR Quarter hours in accounting: _____

Home Address: _____

City/State/Zip: _____

Phone: _____ Fax: _____

Email: _____

Spouse _____

Please check one: I consider myself to be retired from public accounting. Yes No

Previous Employer(s): _____

Have you ever been a member of MAPA? Yes No

I was referred to MAPA by _____

Signature: _____ Date: _____ Region: _____

Please attach a separate sheet for any additional comments or explanations.

Payment Information (If paying by credit card, all of the following fields are required.)

Check enclosed (Payable to MAPA) or Credit Card: Visa MasterCard

Card Number _____

Exp. Date _____ Cardholder Phone Number () -

Cardholder Signature _____ Today's Date _____

Billing Address (same as above) Other:

Address _____

City _____ State _____ Zip _____

Return Application and Payment to:

The Minnesota Association of Public Accountants (MAPA)

Address: PO Box 301 Big Lake, MN 55309

Phone: 612-366-1983

Email: info@mapa-mn.com or erin.nebben@mapa-mn.com

PCI Compliance: MAPA has taken the appropriate steps to maintain PCI compliance. In order to protect your privacy, please do not email your credit card information to our office.

Please send the following to MAPA:

- Membership application
- Membership dues

Retired Membership includes all of the privileges and rights of full members except the rights to vote and hold office.

Retired Membership Annual Dues: \$15

Amount from Above

\$ _____

Voluntary Contribution to Scholarship Fund

\$ _____

GRAND TOTAL

\$ _____

(For office use only)

| | |
|-----------|------|
| initials | fin. |
| date | |
| CK/CC | |
| amt. paid | |
| bal. due | |



Requirements for Membership

FULL MEMBERS

Persons in public practice who meet the requirements of any one of the following subsections shall be eligible for Full Membership in the Minnesota Association of Public Accountants.

- A. Possess a valid license as a Certified Public Accountant or such other title as may be granted under state law for the practice of accountancy for the public.
- B. Be registered with the State of Minnesota as a Registered Accounting Practitioner.
- C. Be accredited in accountancy or taxation by the Accreditation Council for Accountancy and Taxation.
- D. Be enrolled to practice before the Internal Revenue Service.
- E. Persons who are full members of the Minnesota Association of Public Accountants prior to June 30, 2004, without having a credential in A. through D. above, shall be deemed to have met the eligibility requirements enumerated in Section 1 of this article. Thereafter, all applicants for Full Membership in the Minnesota Association of Public Accountants shall comply with the requirements of Section 1.

In addition to meeting one of the above requirements, each applicant for Full Membership shall be at least 18 years of age and have at least one (1) year of experience in public practice. The Minnesota Association of Public Accountants adopts the Minnesota State Board of Accountancy Rules in their entirety, including the sections on continuing professional education, except as noted below regarding the number of hours of education. Full members must abide by the Code of Professional Conduct of the Minnesota State Board of Accountancy.

Members who qualify as full members under A. through D. above are required to obtain the required number of hours of continuing professional education, in accordance with the credentials they hold. Members who qualify under E. above shall be required to obtain 120 hours of approved Continuing Professional Education in each three year period, with a minimum of 20 hours per year. At least 8 hours of the 120 hours must be in Ethics.

Proof of Continuing Education Credits shall be deemed fulfilled by a current license or registration issued by the Minnesota State Board of Accountancy, current Enrolled Agent status, or current certificate issued by the Accreditation Council for Accountancy and Taxation. Licensed and registered members shall provide a copy of the current license or registration with the dues renewal form. Members using the Accreditation Certificate shall provide a copy of the current seal with the dues renewal form. Members who qualify as Enrolled Agents must include a copy of their enrollment card with the dues renewal form. Members who qualify under E. above shall provide a signed statement annually at June 30 listing the continuing education credits earned during the period from July 1 through June 30 of that year. The Education Committee shall be charged to review these statements.

Full Members shall be required to participate in the Minnesota Association of Public Accountants Quality Review Program, or other equivalent program that meets the quality review standards in rules adopted by the Minnesota State Board of Accountancy and Minnesota Association of Public Accountants.

When a member in good standing discontinues his or her practice as a public accountant to enter another gainful occupation, he or she shall automatically become an Associate Member until such time as he or she reenters the field of public accountancy.

ASSOCIATE MEMBERS

Persons having an interest in accountancy as a student, teacher, or an owner or employee engaged in public, private or governmental accounting work, may be admitted as Associate Members. They may have all rights and privileges of a full member, except the rights to vote and hold office. Associate members must abide by the Code of Professional Conduct of the Minnesota State Board of Accountancy.

No individual who would qualify as a full member under Section 1. of Article II of the MAPA Bylaws may hold an associate membership in the organization.

RETIRED MEMBERS

Any full member in good standing who has retired from the active practice of public accounting or associate member in good standing who is no longer engaged in the field of accountancy may be placed in a special category of membership upon payment of a reduced membership fee, which is to be set by the Board of Directors.

They shall enjoy all the privileges of full members except the rights to vote and hold office.